ANNUAL PERFORMANCE REPORT - 2025

➢ ENGLISH

DISTRICT SECRETARIAT VAVUNIYA

Annual Performance Report for the year 2025

Name of the Institution: - District Secretariat, Vavuniya

Expenditure Head No: - 266

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Chapter 01 – Institutional Profile / Executive Summary

1.1. Introduction

Introduction about the District

The district is bounded in the East by part of Anuradhapura district and part of Mullaithivu District, West by major part of Mannar district and part of Mullaithivu District, North by Mullaithivu district and South by Anuradhapura district. The famous A9 highway the railway line from Colombo Fort to Kankesenthurai and the railway line from Colombo Fort to Talaimannar are passing through the district. The main rivers of Kanakarayenaru, Pali aru, Paranki aru and the branches of same are also passing through the district.

Historical Importance

One of the specialties of Vanni region is that the villages are named with the tanks. Many tanks had been constructed during the period of Nagas by obstructing the rivers. The tanks had been constructed in the plains to store the water flowing in rainy seasons from the hill Country. It is stated in the history that this region was divided into fields and farms.

As at present, there are 719 medium and minor tanks available in Vavuniya district alone. The largest irrigation scheme of the district is Pavatkulam. This tank was constructed by obstructing the Kallaru River which flows through the Iratperiyakulam. There are several minor tanks at the areas to where the water flows from this tank. Further the existence of five headed cobra statues at Mathakuvaithakulam and Sinnathambanai are the significance of the Nagas period.

In the region of Kilzkumoolai the rain water flowing from the hills of Madukanthai, Saamlankulam etc several tanks had been constructed by obstructing the same. A tank named "Vilankulam" was constructed to store the rainy water of Madukkanthai flowing towards North.

Many tanks had been damaged due to flood of 1750AD. Vilankulam is also one of that. The residents complained the Vavuniyan of Panankama in to get it repaired. The tank was subsequently named as "Vavuniyan Vilankulam" as he renovated the tank.

Mr.J.P.Lewis who was a senior Government officer in 1890 has stated in the book title "Vanni Manual" published by him as the name was shortened as Vavuniya as the earlier name VavuniyanVilankulam was too long.

The Lankapuri capital of king Ravana was located at Mantai, Manthoddam region after the defeat of king Ravana at the war his supporters Rakshatha, Iyakkars and Nagas were displaced towards East of Lankapuri. The regions they settled had been divided in to moolais and named as Kilakzmoolai, Metkumoolai etc.

During the Portuguese regime the area was divided in to parishes to suit with churches but, they could not get it implemented. Subsequently, when the whole Vanni was brought under their control in 1783 the divisions named “parishes” were introduced. At the inception of the Dutch regime as a fort was constructed at Mullaithivu the whole area was made a single district.

Further it is revealed that parishes too incorporate with moolais. Further, the division of Uraiyoor(Udaiyavoor) related to Thirukketheeswaram temple too was incorporate with kilzkumoolai. During the English regime in 1795 the VavuniyanVilankulam had been separated as a single region and administrative reforms were made accordingly.

After the renaming as Vavuniya in 1890 it was divided as a individual district. After independence the electoral district had been demarcated. At the time, it is revealed that the kilzkumoolai, melpathuvadakku and Uraiyoor were incorporate in to a single Administrative Unit.

1.2. Vision, Mission, Objectives of the Institution

DISTRICT SECRETARIAT VAVUNIYA - 2025

Uplifting the living standard of the people of the Vavuniya district through excellent service delivery.

Implementing government policies which aiming good governance for sustainable development through directing human resources correctly and managing the physical resources optimally.

The main Objectives of District Secretariat are to Co-ordinate the Government policy and programmes approved by various legal enactments and direction by monitoring and implementation of socioeconomic development projects, to benefit the people of the district.

1.3. Key Functions

Specific function for the achievement of the objectives

a. Co-ordination of government activities and performance of the function delegated by law through Officers and organization at village divisional and district levels.

b. Acting as an agent of the other Ministries, Departments and Statutory boards.

c. Collection of revenue.

d. Financial Management and Accounting of allocated funds.

e. Implementation of the Decentralized Budget Programme.

f. Monitoring various foreign funded projects and directing towards the accepted developments policies.

g. Assisting the provincial Council in its activities.

A). District Administrative Functions

i. Proper co-ordination of activities of departments and statutory boards in the district by maintaining cordial relationship.

ii. Proper supervision of Divisional Secretariats and Grama Niladharies in order to provide efficient services to the public.

iii. Implementing the decisions of the government and assist to restore normalcy.

iv. Implementing the "Citizen Charter" to ensure timely services.

B). Agency Functions

i. Performing all delegated functions of various ministries and departments efficiently and effectively to enable the people to receive the required services in the district without any obstructions or delay.

ii. Guiding Divisional Secretariats to provide satisfactory services to the people without delay in all aspects.

iii. Ensure better Co-ordination and cordial relationship with ministries, departments and other institutions to avoid any complex and or delays.

iv. Find speedy solution to the problems of the people of district by proper mechanisms.

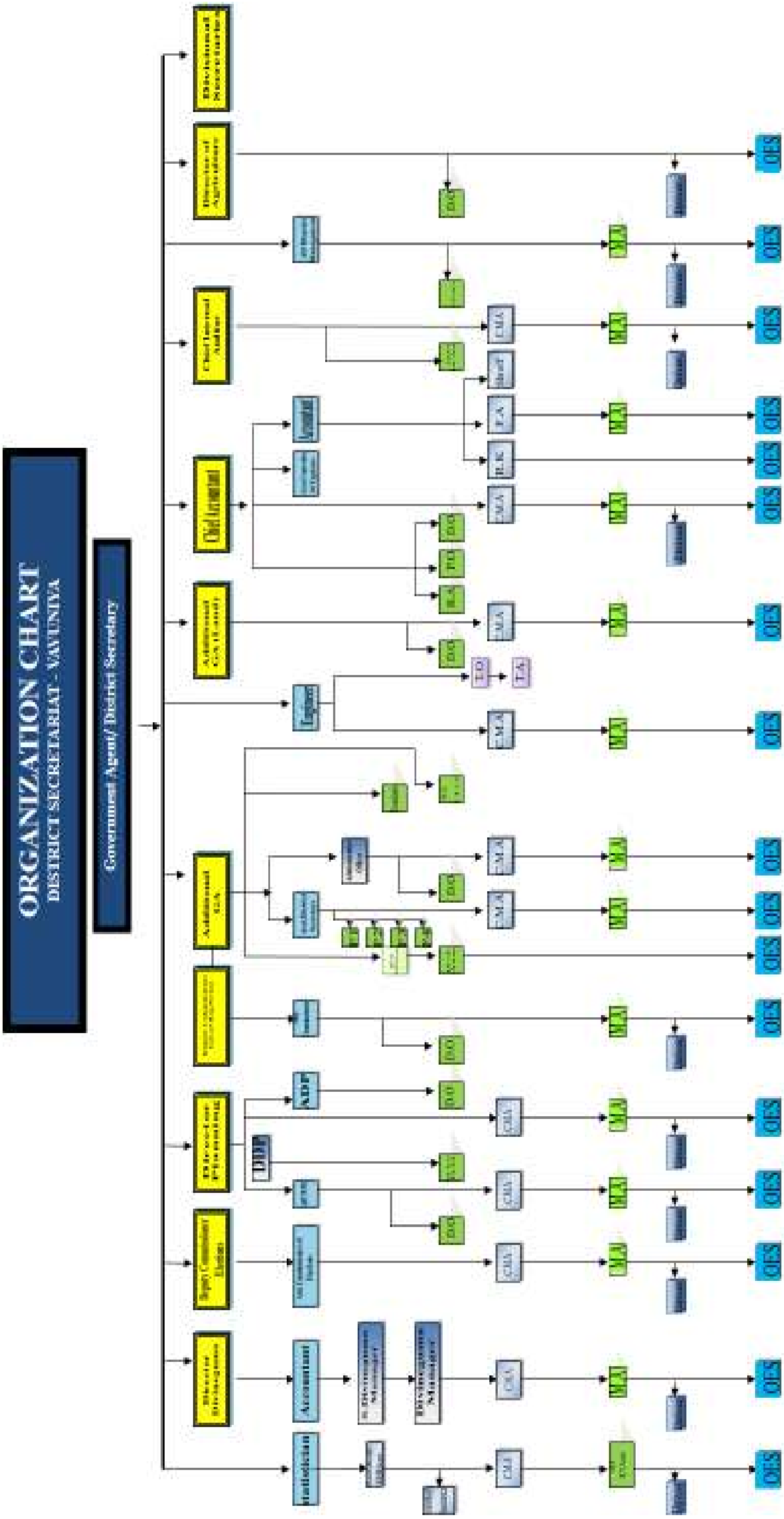
C). Co-ordinating Functions

I. Conduct regular meeting to facilitate discussion and decision making in the following co-ordinating committees.

- District Coordinating Committee
- District Planning Committee
- District Agriculture Committee
- District Price Fixed Committee
- District Housing Committee
- District Child Protection Committee
- Water and Sanitation Committee.
- District Environmental Law Implementation Committee
- District Security Committee
- District Land use Committee
- District Disaster Management Committee
- Audit and Management Committee

II. Co-ordinating the activities of the Non -governmental Organizations to provide impartial humanitarian Services.

1.4. Organizational Chart



1.5 Departments under the Ministry/ Main Divisions of the Department / Divisional Secretariats of the District Secretariat

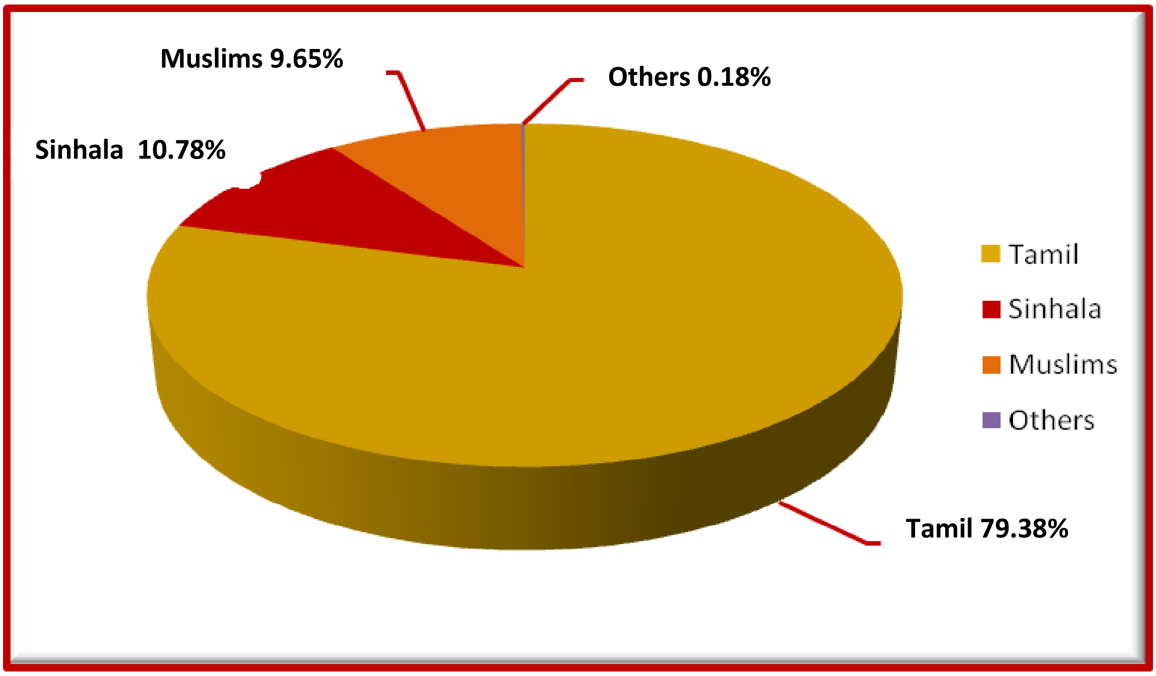
Population and major Occupation

The population of the district on 2025.12.31 as per report from Divisional Secretaries is **172,312** and Number of **43,773** families are included. Out of them **35,675** members are residing in the town areas and **136,637** are in rural areas. The population density for urban areas is **1,632** people for square km and **91** people per square km in rural areas. The ethnic wise ratio is Tamils **79.38%** Sinhalese **10.78%** and Muslims **9.65%** and others **0.18%**

The major livelihood activities of the district are cultivation, minor industries, livestock rearing and business major section of the staff officers are natives or those who reside in the district itself.

The activities of Vavuniya financial institution are being held successfully. The private sector and NGO are contributing a lot to the livelihood of the district. However, a small section of the people of the district is residing scatter over the country due to the war situation prevailed in the past. It is also observed that many educated youths are without suitable job opportunity.

Ethnic Ratio in Vavuniya District

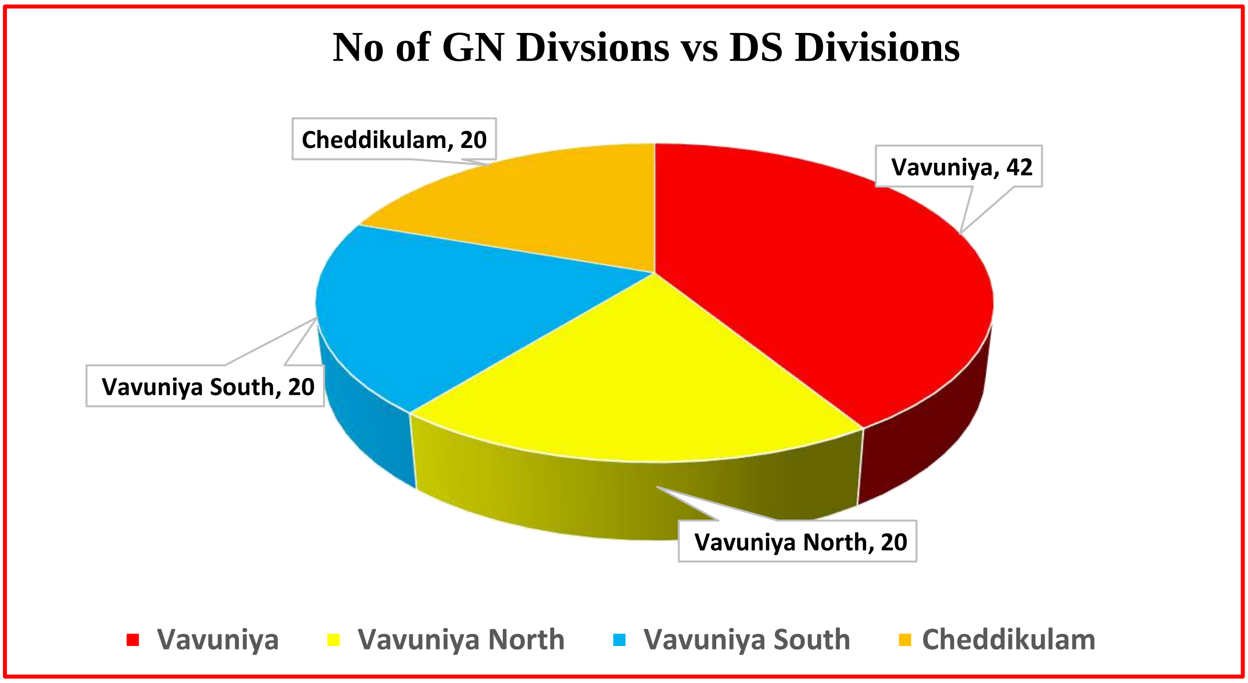


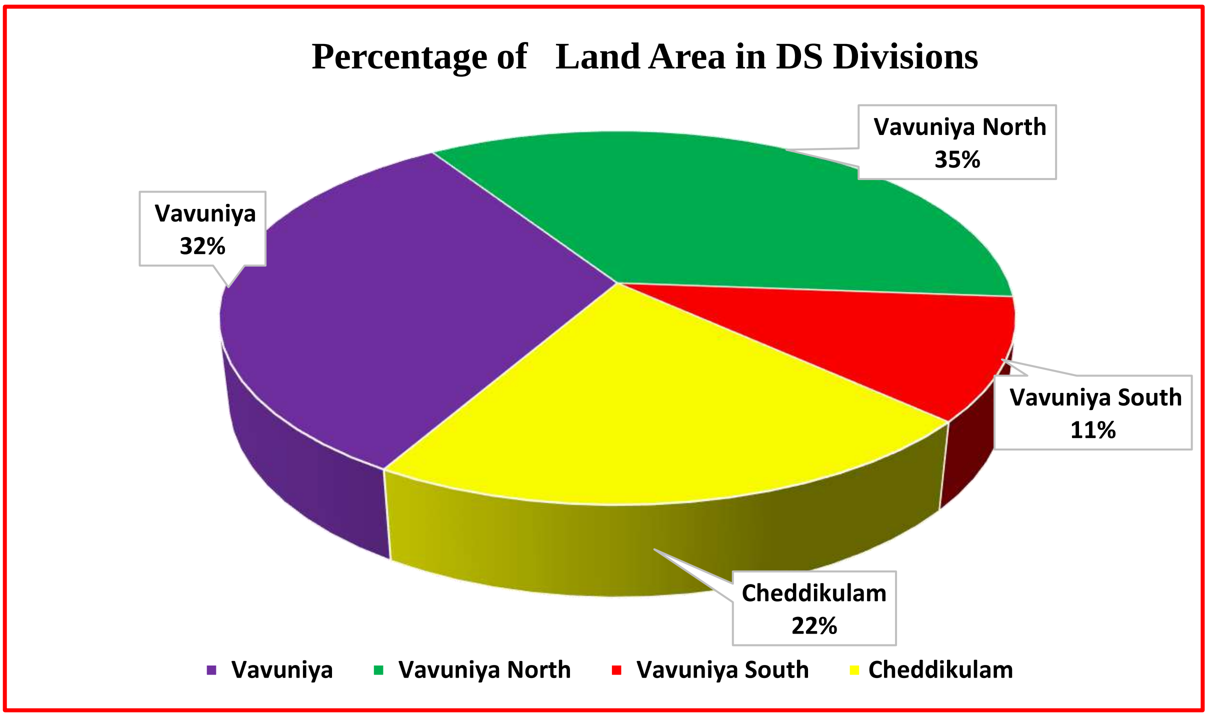
Information of the District Location

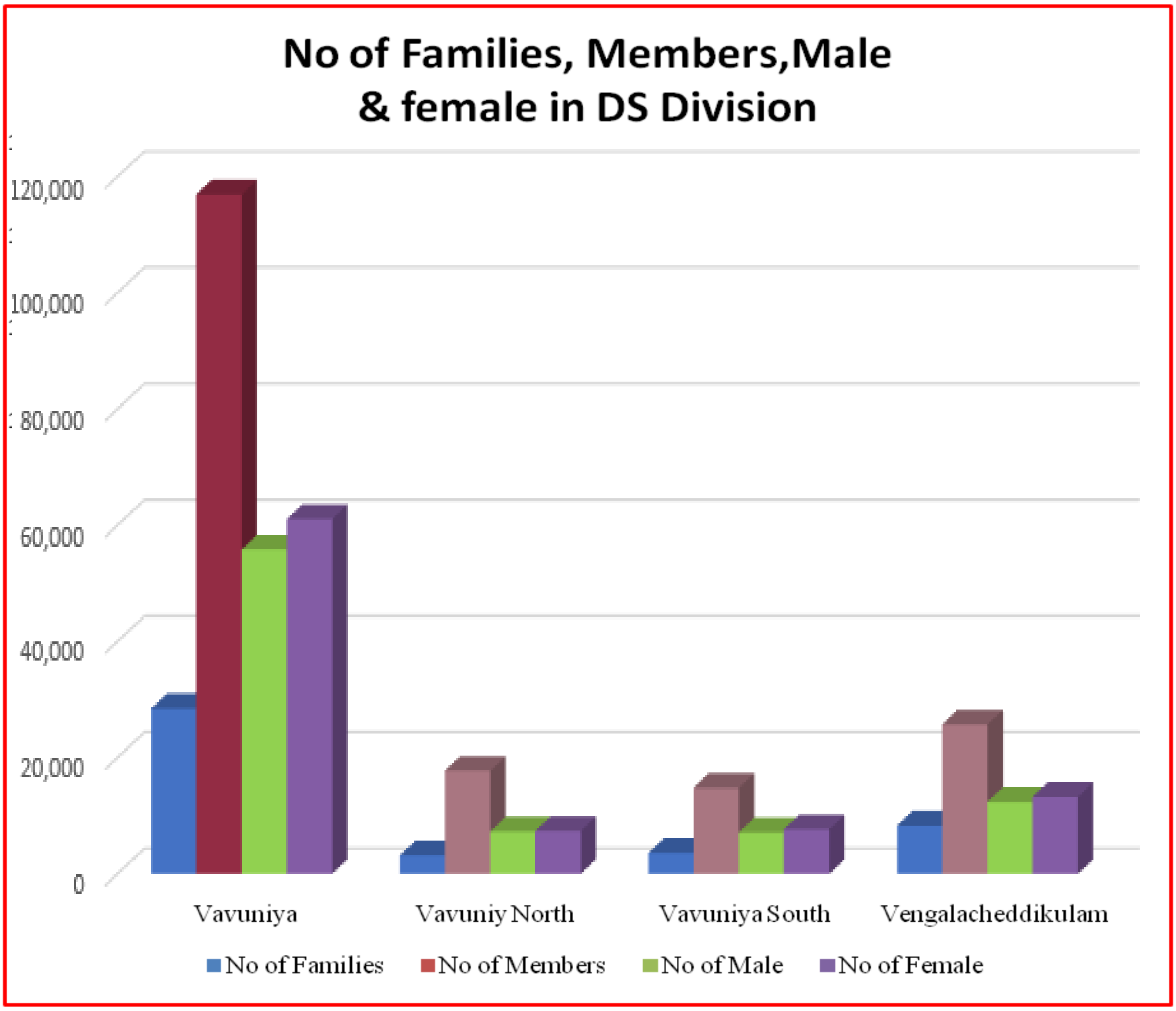
* Province	-	Northern
* Name of the Administrative District	-	Vavuniya
* Total Land Area	-	1892 Km^2
* No.of Divisional Secretariats	-	04 (Four)
* No.of Grama Niladhari Divisions	-	102
* No.of Villages	-	515

Basic Information of Vavuniya District as at 31.12.2025

NO	DETAILS	DIVISIONAL SECRATARIAT VAVUNIYA	DIVISIONAL SECRATARIAT VAVUNIYA NORTH	DIVISIONAL SECRATARIAT VAVUNIYA SOUTH	DIVISIONAL SECRATARIAT CHEDDIKULAM	TOTAL
1	No. of GramaNiladari Divisions	42	20	20	20	102
2	No. of Villages	221	110	91	93	515
3	No. of Families	28,534	3,250	3,657	8,332	43,773
4	No. of Members	116,991	17,790	14,842	25,770	172,312
5	No.of Male	55,905	7,311	7,157	12,458	82,831
6	No.of Female	61,086	7,398	7,685	13,312	89,481
7	Total Land Area(Km^2)	615	669	200	408	1,892




Percentage of Land Area in DS Divisions
Vavuniya North 35%
Vavuniya 32%
Vavuniya South 11%
Cheddikulam 22%
Vavuniya
Vavuniya North
Vavuniya South
Cheddikulam


No of Families, Members,Male & female in DS Division
120,000
100,000
80,000
60,000
40,000
20,000
0
Vavuniya
Vavuniy North
Vavuniya South
Vengalacheddikulam
No of Families
No of Members
No of Male
No of Female

Chapter 02 - Progress and Future Outlook

I am extremely pleased to present the **Statistical Information and Annual Performance Report of the Vavuniya District for the year 2025**. This report highlights the future vision and performance milestones of the Vavuniya District. I believe this publication will serve as an invaluable resource for researchers, planners, and students to understand the development process undertaken in Vavuniya amidst the prevailing socio-economic landscape, as well as the services rendered to meet the humanitarian needs of the people.

In the face of the socio-economic challenges of 2025, development activities and public service delivery had to be implemented with meticulous planning. I am humbly proud to note that the public institutions and government officers of our district worked as a single team—supported by local and international NGOs, the security forces, and various other organizations—to achieve the year's targets through a systematic approach, thereby providing a satisfactory service to the people of the region.

The Vavuniya District spans a land area of 1,891 square kilometers, comprising 515 villages within 102 Grama Niladhari Divisions across four Divisional Secretariat Divisions. As of **June 30, 2025**, the population consisted of 194,541 members from 60,112 families. Various programs were implemented throughout 2025 to uplift the socio-economic status of these citizens.

As a district where the majority of people rely on agriculture, paddy cultivation holds a prominent place. During the **2024/2025 Maha Season**, paddy was cultivated across 24,617 hectares with an expected yield of 75,238 metric tons. Similarly, during the **Yala Season**, 9,577.79 hectares were cultivated, yielding 32,635.45 metric tons.

Furthermore, during the 2024/2025 Maha Season, the cultivation of black gram, cowpea, green gram, and other regional crops was highly successful. These crops were grown on 8,028 hectares with an expected yield of 15,176 metric tons. In the Yala Season of this year, the yield from 1,659.23 hectares of such crops amounted to 10,841 metric tons. Additionally, vegetable cultivation in the 2024/2025 Maha Season covered 1,134 hectares (yield: 15,063 MT), while the Yala Season covered 1,559 hectares (yield: 27,588 MT).

To alleviate poverty, the government's **"Aswesuma"** program was successfully implemented in every Divisional Secretariat, ensuring benefits reached the eligible public. Furthermore, District Development Committee meetings were held regularly, involving public representatives and heads of state institutions to ensure that the benefits of development projects reached the people on time.

Under the policies of the new government, specific funds were allocated for livelihood development: LKR 9 million for 03 collective farms, LKR 5.84 million for the construction of 02 small-scale garment factories, and LKR 22.371 million for the construction of the Iratperiyakulama Tourist Transit Home.

LKR 1,450 million was received for the carpeting and modernization of district roads, while LKR 200 million was allocated for rural road development. For the development of tanks (reservoirs) in the district, LKR 5 million was received, and 31 tanks were renovated under the **SARP project**. Additionally, the local government elections held last year were conducted freely, fairly, and without any incidents.

At the end of the year, **Cyclone "Ditwa"** caused massive rainfall, affecting 26,623 individuals from 7,814 families. Fifty-eight relief camps were maintained, providing facilities for 2,191 displaced families. The cyclone also caused extensive damage to farmlands and 135 tanks.

Through the collective efforts of the political leadership, Divisional Secretaries, Chairmen of Local Authorities, the Irrigation Department, Provincial Irrigation Department, Department of Agrarian Development, District Disaster Management Center, security forces, Police, Civil Security Department, and other state agencies, we were able to minimize damages and swiftly restore normalcy to public life.

In this manner, numerous programs were implemented across all state institutions and departments to provide infrastructure and social welfare for the people.

I wish to express my heartfelt gratitude to the officers of government and non-governmental organizations, as well as all members of the security forces, who supported us in various ways to overcome environmental and socio-economic obstacles, fulfill our 2025 objectives, and provide a superior service to the public.

P.A. Sarathchandra,

Government Agent / District Secretary, Vavuniya.

P.A.Sarathchandra
District Secretary/Government Agent
Vavuniya.

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

3.1 Statement of Financial Performance

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		-	
-	Taxes on Domestic Goods & Services	2		-	ACA-1
-	Taxes on International Trade	3		-	
-	Non Tax Revenue & Others	4		-	
-	**Total Revenue Receipts (A)**			-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Impress		2,447,033,500	2,213,204,000	ACA-3
-	Deposits		250,646,381	225,515,803	ACA-4
-	Advance Accounts		25,472,940	24,173,981	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**2,723,152,821**	**2,462,893,784**	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**2,723,152,821**	**2,462,893,784**	
	Remittance to the Treasury (D)		**6,998,540**	**7,597,887**	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**2,716,154,281**	**2,455,295,898**	
	Less: Expenditure				
-	**Recurrent Expenditure**				
450,715,000	Wages, Salaries & Other Employment Benefits	5	445,720,018	386,070,530	
94,137,000	Other Goods & Services	6	89,730,944	91,170,057	ACA-2(ii)
413,000	Subsidies, Grants and Transfers	7	363,866	148,418,365	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
545,265,000	**Total Recurrent Expenditure (F)**		**535,814,829**	**625,658,952**	
	Capital Expenditure				
87,810,000	Rehabilitation & Improvement of Capital Assets	10	87,175,201	42,961,709	
17,225,000	Acquisition of Capital Assets	11	17,220,234	20,211,668	
-	Capital Transfers	12	-		ACA-2(ii)
-	Acquisition of Financial Assets	13	-		
1,700,000	Capacity Building	14	1,656,830	1,218,520	
113,000,000	Other Capital Expenditure	15	98,470,692	-	
219,735,000	**Total Capital Expenditure (G)**		**204,522,958**	**64,391,897**	
	Deposit Payments		253,406,249	206,059,721	ACA-4
	Advance Payments		41,906,236	39,053,047	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**295,312,485**	**245,112,768**	
	Total Expenditure I = (F+G+H)		1,035,650,271	935,163,617	
	Balance as at 31st December J = (E-I)		1,680,504,010	1,520,132,280	
	Balance as per the Imprest Adjustment Statement		1,680,504,010	1,520,132,280	ACA-7
	Imprest 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	2024 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	1,791,997,966	1,696,952,403
Financial Assets			
Advance Accounts	ACA-5/5(a)	77,905,912	61,472,616
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**1,869,903,877**	**1,758,425,018**
Net Assets / Equity			
Net Worth to Treasury		46,783,137	27,589,973
Property, Plant & Equipment Reserve		1,791,997,966	1,696,952,403
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	31,122,775	33,882,642
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**1,869,903,877**	**1,758,425,018**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 63 and Annexures to accounts presented in pages from 64 to 76 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 S.Alokabandara Secretary, Ministry of Public Administration,Provincial Council and Local Government Date : 2026-02-17	Accounting Officer P.A.Sarathchandra District Secretary, Vavuniya Date : 2026/02/16	Chief Accountant M.Jesureginold District Secretariat, Vavuniya Date : 2026/02/16

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

P.A.Sarathchandra
District Secretary/Government Agent
Vavuniya.

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

3.3. Statement of Cash Flows

ACA-C

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

	Actual 2025 Rs.	2024 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	59,024,369	59,798,452
Imprest Received	2,447,033,500	2,213,204,000
Recoveries from Advance	25,282,385	23,547,897
Deposit Received	250,646,381	225,515,803
Total Cash generated from Operations (A)	**2,781,986,635**	**2,522,066,152**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	533,141,427	474,380,012
Subsidies & Transfer Payments	363,866	148,418,365
Rehabilitation & Improvement of Capital Assets,Capital Transfers, Capacity Building and Other Capital Expenditure	185,940,441	1,596,827,642
Expenditure incurred on behalf of Other Heads	1,745,455,365	7,597,887
Imprest Settlement to Treasury	6,998,540	27,073,131
Advance Payments	42,192,361	206,059,721
Deposit Payments	253,406,249	-
Total Cash disbursed for Operations (B)	**2,767,498,250**	**2,460,356,759**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**14,488,386**	**61,709,394**
Cash Flows from Investing Activities		
Interest	2,894,441	2,574,576
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	1,199,690	107,927
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	**4,094,131**	**2,682,503**
Less - Cash disbursed for:		
Capital Asset Construction, Purchases and Other Investment Acquisitions	18,582,517	64,391,897
Total Cash disbursed for Investing Activities (E)	**18,582,517**	**64,391,897**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(14,488,386)**	**(61,709,394)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**(0)**	-
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)	**(0)**	**0**
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

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3.4 Notes to the Financial Statement

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

Expenditure Head No : 266 **District Secretariat :** Vavuniya

Rs.

Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Effect Savings / (Excesses) (6)=(4)-(5)
Programme (1)	(1) Recurrent	541,000,000	11,000,000	(6,735,000)	545,265,000	535,814,829	9,450,171
	(2) Capital	100,000,000	113,000,000	6,735,000	219,735,000	204,522,958	15,212,042
	Sub Total	**641,000,000**	**124,000,000**	**-**	**765,000,000**	**740,337,787**	**24,662,213**
Programme (2)	(1) Recurrent						
	(2) Capital						
	Sub Total						
	Grand Total	**641,000,000**	**124,000,000**	**-**	**765,000,000**	**740,337,787**	**24,662,213**

Chief Accountant
District Secretariat, Vavuniya
Date : 16.02.2026

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

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Statement of Expenditure by Programme

Expenditure Head No : 266 **District Secretariat :** Vavuniya

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure for the Period 2025
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)
Recurrent Expenditure											
Personal Emoluments											
1001 - Salaries & Wages	249,000,000	11,000,000	32,945,000	292,945,000	290,600,085						290,600,085
1002 - Overtime & Holiday Payments	9,700,000	-	4,000,500	13,700,500	13,633,090						13,633,090
1003 - Other Allowances	184,000,000	-	(39,930,500)	144,069,500	141,486,843						141,486,843
Travelling Expenditure											
1101 - Domestic	4,300,000		(650,000)	3,650,000	3,588,641						3,588,641
1102 - Foreign											
Supplies											
1201 - Stationery & Office Requisites	10,000,000		150,000	10,150,000	10,145,209						10,145,209
1202 -02 Fuel Allowance	7,000,000		(2,215,000)	4,785,000	4,566,491						4,566,491
1202 -09 Fuel for Pool Vehicles	6,650,000		(675,000)	5,975,000	5,739,683						5,739,683
1202 -10 Fuel for Other Purposes	1,200,000		(914,000)	286,000	275,388						275,388
1203 -02 Uniforms	1,620,000		(303,000)	1,317,000	1,317,000						1,317,000
1204 - Medical Supplies											
1205 - Other	200,000			200,000	199,750						199,750

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Statement of Expenditure by Programme

Expenditure Head No : 266 **District Secretariat :** Vavuniya

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure for the Period 2025
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)
Maintenance Expenditure											
1301 - Vehicles	10,000,000		(1,150,000)	8,850,000	8,782,163						8,782,163
1302 - Plant and Machinery	3,500,000		395,000	3,895,000	3,677,064						3,677,064
1303 - Building and Structures	7,500,000		900,000	8,400,000	8,343,073						8,343,073
1304 - Software Maintenance											
Services											
1401 - Transport	2,300,000		(824,000)	1,476,000	1,464,356						1,464,356
1402 - Postal & Communication	6,100,000		(535,000)	5,565,000	5,171,151						5,171,151
1403 - Electricity & Water	16,725,000		(2,160,000)	14,565,000	12,228,168						12,228,168
1404 - Rents & Local Taxes	750,000		2,400,000	3,150,000	3,086,983						3,086,983
1405 - Cleaning and Janitorial Services	6,800,000		959,000	7,759,000	7,415,233						7,415,233
1406 - Interest Payment for Leased vehicles											
1407 - Security Services	7,030,000		1,000,000	8,030,000	7,903,082						7,903,082
1408 - Lease Rental for Vehicles Procured under Operational Leasing											
1409 -138 Machinery &Office Equipment Service Agreement	2,450,000		(600,000)	1,850,000	1,640,869						1,640,869
1409-139 Vehicle Insurance	1,450,000		104,000	1,554,000	1,525,664						1,525,664
1409-140 Miscellaneous service Expenditure	1,925,000		755,000	2,680,000	2,660,975						2,660,975
Transfers											
1501 - Welfare Programmes											
1502 - Retirement Benefits											
1503 - Public Institutions Personal Emoluments)											
1504 - Development Subsidies											
1505 - Subscriptions and Contibutions fees											
1506 - Property Loan Interest to Public Servants	800,000		(387,000)	413,000	363,866						363,866
1507 - Grants to Provincial Councils											

ACA - 2(i)

Statement of Expenditure by Programme

Expenditure Head No : 266 **District Secretariat :** Vavuniya

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure for the Period 2025
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)
1508 - Other											
1509 - Public Institutions (Other Operational Expenditure)											
Interest Payment and Discounts											
1601 - Interest Payment for Domestic Debt											
1602 - Interest Payment for Foreign Debt											
1603 - Discounts on Treasury Bills and Treasury Bonds											
Other Recurrent Expenditure											
1701 - Losses & Write off											
1702 - Contingency Services											
1703 - Implementation of the Official Languages Policy											
Grand Total	**541,000,000**	**11,000,000**	**(6,735,000)**	**545,265,000**	**535,814,829**						**535,814,829**
Capital Expenditure											
Rehabilitation & Improvements of Capital Assets											
2001 - 48-District Secretariat	36,000,000		5,310,000	41,310,000	41,261,659						41,261,659
2001 - 49-Divisional Secretariat	39,000,000			39,000,000	38,973,574						38,973,574
2002 - Plant, Machinery & Equipment	2,000,000			2,000,000	1,948,992						1,948,992
2003 - Vehicles	5,500,000			5,500,000	4,990,977						4,990,977
Acquisition of Capital Assets											
2101 - Vehicles											
2102 - Furniture & Office Equipment	11,000,000		1,200,000	12,200,000	12,197,276						12,197,276

ACA - 2(i)

Statement of Expenditure by Programme

Expenditure Head No : 266 **District Secretariat :** Vavuniya

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total
	Provisions				Expenditure	Provisions				Expenditure	Expenditure for the Period 2025
	Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)
2103 - Plant, Machinery & Equipment	4,000,000		1,025,000	5,025,000	5,022,958						5,022,958
2104 - Buildings & Structures											
2105 - Lands & Land Improvements											
2106 - Software Development											
2108 - Capital Payment for Leased Vehicles											
Capital Transfers											
2201 - Public Institutions											
2202 - Development Assistance											
2203 - Grants to Provincial Councils											
2204 - Transfers Abroad											
2205 - Capital Grants to Non-Public Institution											
Acquisition of Financial Assets											
2301 - Equity Contribution											
2302 - On-Lending											
Capacity Building											
2401 - Staff Training	2,500,000		(800,000)	1,700,000	1,656,830						1,656,830
Other Capital Expenditure											
2501 - Restructuring											
2502 - Investments											
2503 - Contingency Services											
2504 - Contribution to Provincial Councils											

ACA - 2(i)

Statement of Expenditure by Programme

Expenditure Head No : 266 **District Secretariat :** Vavuniya

Rs.

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure for the Period 2025
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
	(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)
2505 - Procument Preparedness											
2506 - Infrastructure Development											
2507 - Research and Development											
14-2509 - District Development Programme		113,000,000		113,000,000	98,470,692						98,470,692
Grand Total	**100,000,000**	**113,000,000**	**6,735,000**	**219,735,000**	**204,522,958**						**204,522,958**
Total Recurrent & Capital Expenditure	**641,000,000**	**124,000,000**	-	**765,000,000**	**740,337,787**	-	-	-	-	-	**740,337,787**

* Format should be amended including only he relevant votes.

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Chief Accountant
District Secretariat, Vavuniya
Date : 16.02.2026

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

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Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 266

District Secretariat :Vavuniya

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	
Recurrent Expenditure												
Programme (1)												
Prog./Proj./Sub proj./Object code/Item												
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5		**442,700,000**	**11,000,000**	**(2,985,000)**	**450,715,000**	**443,410,483**	**2,309,535**	**445,720,018**	**4,994,982**		
Personal Emoluments												
1001 Salaries & Wages			249,000,000	11,000,000	32,945,000	292,945,000	290,600,085		290,600,085	2,344,915	1	
1002 Overtime & Holiday Payments			9,700,000	-	4,000,500	13,700,500	13,633,090		13,633,090	67,410	0	
1003 Other Allowances			184,000,000	-	(39,930,500)	144,069,500	139,177,308	2,309,535	141,486,843	2,582,657	2	
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6		**97,500,000**	-	**(3,363,000)**	**94,137,000**	**89,730,944**	-	**89,730,944**	**4,406,056**		
Travelling Expenditure												
1101 Domestic			4,300,000		(650,000)	3,650,000	3,588,641		3,588,641	61,359	2	
1102 Foreign												
Total (a)			**447,000,000**	**11,000,000**	**(3,635,000)**	**454,365,000**	**446,999,124**	**2,309,535**	**449,308,659**	**5,056,341**		
Supplies												
1201 Stationery & Office Requisites			10,000,000		150,000	10,150,000	10,145,209		10,145,209	4,791	0	
1202 -02 Fuel Allowance			7,000,000		(2,215,000)	4,785,000	4,566,491		4,566,491	218,509	5	Rate had been Decreased and Effective Expenditure Control
1202 -09 Fuel for Pool Vehicles			6,650,000		(675,000)	5,975,000	5,739,683		5,739,683	235,317	4	
1202 -10 Fuel for Other Purposes			1,200,000		(914,000)	286,000	275,388		275,388	10,612	4	

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Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 266 **District Secretariat :Vavuniya**

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	
1203 -2 Uniforms			1,620,000		(303,000)	1,317,000	1,317,000		1,317,000	-	0	
1204 Medical Supplies												
1205 Other			200,000			200,000	199,750		199,750	250	0	
Total (b)			**26,670,000**	-	**(3,957,000)**	**22,713,000**	**22,243,520**	-	**22,243,520**	**469,480**		
Maintenance Expenditure												
1301 Vehicles			10,000,000		(1,150,000)	8,850,000	8,782,163		8,782,163	67,837	1	
1302 Plant and machinery			3,500,000		395,000	3,895,000	3,677,064		3,677,064	217,936	6	Effective maintenance practices and fewer repair requirements
1303 Building and Structures			7,500,000		900,000	8,400,000	8,343,073		8,343,073	56,927	1	
1304 Software Maintenance												
Total (c)			**21,000,000**	-	**145,000**	**21,145,000**	**20,802,301**	-	**20,802,301**	**342,699**		
Services												
1401 Transport			2,300,000		(824,000)	1,476,000	1,464,356		1,464,356	11,644	1	
1402 Postal & Communication			6,100,000		(535,000)	5,565,000	5,171,151		5,171,151	393,849	7	Increased use of email and WhatsApp for official communication and effective control.
1403 Electricity & Water			16,725,000		(2,160,000)	14,565,000	12,228,168		12,228,168	2,336,832	16	The reduction in electricity expenditure was due to effective electricity control measures and reduced consumption.
1404 Rents & Local Taxes			750,000		2,400,000	3,150,000	3,086,983		3,086,983	63,017	2	
1405 Cleaning and Janitorial Services			6,800,000		959,000	7,759,000	7,415,233		7,415,233	343,767	4	
1406 Interest Payment for Leased vehicles												
1407 Security Services			7,030,000		1,000,000	8,030,000	7,903,082		7,903,082	126,918	2	
1408 Lease Rental for Vehicles Procured under Operational Leasing												

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Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 266

District Secretariat :Vavuniya

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	
1409 -138 Machinery &Office Equipment Service Agreement			2,450,000		(600,000)	1,850,000	1,640,869		1,640,869	209,131	11	The reduction in expenditure on Machinery and Office Equipment Service Agreements was due to the rationalization of service contracts and reduced servicing requirements.
1409-139 Vehicle Insurance			1,450,000		104,000	1,554,000	1,525,664		1,525,664	28,336	2	
1409-140 Miscellaneous service Expenditure			1,925,000		755,000	2,680,000	2,660,975		2,660,975	19,025	1	
Total (d)			**45,530,000**	-	**1,099,000**	**46,629,000**	**43,096,482**	-	**43,096,482**	**3,532,518**		
Total Expenditure on Other Goods & Services (a+b+c+d)			**97,500,000**	-	**(3,363,000)**	**94,137,000**	**89,730,944**	-	**89,730,944**	**4,406,056**		

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ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 266 **District Secretariat :Vavuniya**

Rs.

Expenditure Code	Note	Provisions					Expenditure			Net Effect		
		Finance Code	Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	7		**800,000**	**-**	**(387,000)**	**413,000**	**363,866**	**-**	**363,866**	**49,134**		
Transfers												
1501 Welfare Programmes												
1502 Retirement Benefits												
1503 Public Institutions												
1504 Development Subsidies												
1505 Subscriptions and Contibutions fees												
1506 Property Loan Interest to Public Servants			800,000		(387,000)	413,000	363,866		363,866	49,134	12	Requirement did not arise
1507 Grants to Provincial Councils												
1508 Other												
1509 - Public Institutions (Other Operational Expenditure)												
Total			**800,000**	**-**	**(387,000)**	**413,000**	**363,866**	**-**	**363,866**	**49,134**		
OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS	8											
Interest Payments and Discounts												
1601 Interest Payment for Domestic Debt												
1602 Interest Payment for Foreign Debt												
1603 Discounts on Treasury Bills and Treasury Bonds												
Total												

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Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 266 **District Secretariat :Vavuniya**

Rs.

Expenditure Code	Note	Provisions					Expenditure			Net Effect		
		Finance Code	Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE	9											
Other Recurrent Expenditure												
1701 Losses & Write off												
1702 Contingency Services												
1703 Implementation of the Official Languages Policy												
Total												
Programme (1)												
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			541,000,000	11,000,000	(6,735,000)	545,265,000	533,505,294	2,309,535	535,814,829	9,450,171		
Capital Expenditure												
Programme (1)												
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT												
Rehabilitation & Improvements of Capital Assets	10		82,500,000	-	5,310,000	87,810,000	87,175,201	-	87,175,201	634,799		
2001 - 48-District Secretariat			36,000,000		5,310,000	41,310,000	41,261,659		41,261,659	48,341	0	
2001 - 49-Divisional Secretariat			39,000,000			39,000,000	38,973,574		38,973,574	26,426	0	
2002 Plant, Machinery & Equipment			2,000,000			2,000,000	1,948,992		1,948,992	51,009	3	
2003 Vehicles			5,500,000			5,500,000	4,990,977		4,990,977	509,023	9	There was no need for major repair works.
Total (a)			82,500,000	-	5,310,000	87,810,000	87,175,201	-	87,175,201	634,799		

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ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 266 **District Secretariat :Vavuniya**

Rs.

Expenditure Code	Note	Finance Code	Provisions				Expenditure			Net Effect		
			Annual Budgetory Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
Acquisition of Capital Assets	11		15,000,000	-	2,225,000	17,225,000	17,220,234	-	17,220,234	4,766		
2101 Vehicles												
2102 Furniture & Office Equipment			11,000,000		1,200,000	12,200,000	12,197,276		12,197,276	2,724	0	
2103 Plant, Machinery & Equipment			4,000,000		1,025,000	5,025,000	5,022,958		5,022,958	2,042	0	
2104 Buildings & Structures												
2105 Lands & Land Improvements												
2106 Software Development												
2108 Capital Payment for Leased Vehicles												
Total (b)			15,000,000	-	2,225,000	17,225,000	17,220,234	-	17,220,234	4,766		
Capital Transfers	12											
2201 Public Institutions												
2202 Development Assistance												
2203 Grants to Provincial Councils												
2204 Transfers Abroad												
2205 Capital Grants to Non-Public Institution												
Total (c)			-	-	-	- -	-	-	-			
Acquisition of Financial Assets	13											
2301 Equity Contribution												
2302 On-Lending												
Total (d)												
Capacity Building	14		2,500,000		(800,000)	1,700,000	1,656,830		1,656,830	43,170		
2401 Staff Training			2,500,000		(800,000)	1,700,000	1,656,830		1,656,830	43,170	3	
Total (e)			2,500,000	-	(800,000)	1,700,000	1,656,830	-	1,656,830	43,170		

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ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No : 266 **District Secretariat :Vavuniya**

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision	Provisions: Supplementary Estimate Provision	Provisions: FR 66/69 Transfers	Provisions: Total Net Provision	Expenditure: Expenditure as per the Cash Book	Expenditure: Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Expenditure: Total Expenditure	Net Effect: Savings / Excess	Net Effect: Savings / Excess as a % of Revised Estimate	Net Effect: Reasons for the Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
Other Capital Expenditure	15		-	113,000,000	-	113,000,000	98,470,692	-	98,470,692	14,529,308		
2501 Restructuring												
2502 Investments												
2503 Contingency Services												
2504 Contribution to Provincial Councils												
2505 Procument Preparedness												
2506 Infrastructure Development												
2507 Research and Development												
14-2509 - District Development Programme				113,000,000		113,000,000	98,470,692		98,470,692	14,529,308	13	Procurement process has been completed, the supply and installation of the Smart Panel Interactive 65 Inch with UPS have been delayed due to manufacturing delays
Total (f)			-	113,000,000	-	113,000,000	98,470,692	-	98,470,692	14,529,308		
Programme (1)												
Total Expenditure on Public Investments (a+b+c+d+e+f)			100,000,000	113,000,000	6,735,000	219,735,000	204,522,958	-	204,522,958	15,212,042		
Grand Total (Notes 5 to 15) - Total Expenditure			641,000,000	124,000,000	-	765,000,000	738,028,252	2,309,535	740,337,787	24,662,213		

* Format should be amended including only he relevant votes.

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Chief Accountant
District Secretariat, Vavuniya
Date : 16.02.2026

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

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ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No :266 **District Secretariat : Vavuniya**

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
Recurrent Expenditure							
Programme (1)							
Prog./Proj./Sub proj./Object code							
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	**5**		**442,700,000**	**450,715,000**	**8,015,000**		
Personal Emoluments							
1001 Salaries & Wages			249,000,000	292,945,000	43,945,000	18	Payment of Salaries as per Public Administration Circular 10/2025
1002 Overtime & Holiday Payments			9,700,000	13,700,500	4,000,500	41	Payment of Salaries as per Public Administration Circular 10/2025
1003 Other Allowances			184,000,000	144,069,500	(39,930,500)	-22	Payment of Salaries as per Public Administration Circular 10/2025
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	**6**		**97,500,000**	**94,137,000**	**(3,363,000)**		
Travelling Expenditure							
1101 Domestic			4,300,000	3,650,000	(650,000)	-15	Effective Expenditure Control
1102 Foreign							
Total (a)			**447,000,000**	**454,365,000**	**7,365,000**		
Supplies							

ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No :266 **District Secretariat : Vavuniya**

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
1201 Stationery & Office Requisites			10,000,000	10,150,000	150,000	2	To meet urgent operational needs due to ongoing works
1202 -02 Fuel Allowance			7,000,000	4,785,000	(2,215,000)	-32	Rate had been Decreased and Effective Expenditure Control
1202 -09 Fuel for Pool Vehicles			6,650,000	5,975,000	(675,000)	-10	Rate had been Decreased and Effective Expenditure Control
1202 -10 Fuel for Other Purposes			1,200,000	286,000	(914,000)	-76	Rate had been Decreased and Effective Expenditure Control
1203-2 Uniforms			1,620,000	1,317,000	(303,000)	-19	Expenditure has reduce due to those who went to abroad
1204 Medical Supplies					-		
1205 Other			200,000	200,000	-	0	
Total (b)			**26,670,000**	**22,713,000**	**(3,957,000)**		
Maintenance Expenditure							
1301 Vehicles			10,000,000	8,850,000	(1,150,000)	-12	Effective Expenditure Control
1302 Plant and machinery			3,500,000	3,895,000	395,000	11	Maintenance of the Photo copy Machine is required

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ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No :266

District Secretariat : Vavuniya

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
1303 Building and Structures			7,500,000	8,400,000	900,000	12	Urgent repair works are required at the district secretariat office & Vengalacheddikulam
1304 Software Maintenance							
Total (c)			**21,000,000**	**21,145,000**	**145,000**		
Services							
1401 Transport			2,300,000	1,476,000	(824,000)	-36	No expenses are required for the remaining period due to the staff officer position being vacant.
1402 Postal & Communication			6,100,000	5,565,000	(535,000)	-9	Using Activities through E Media and effective Expenditure Control
1403 Electricity & Water			16,725,000	14,565,000	(2,160,000)	-13	The Electricity tariff rates have been reduced from time to time & Efficiency Measures System
1404 Rents & Local Taxes			750,000	3,150,000	2,400,000	320	The Municipal Council has increased the rental and
1405 Cleaning and Janitorial Services			6,800,000	7,759,000	959,000	14	Increased the Cleaning Material and labor Cost
1406 Interest Payment for Leased vehicles							
1407 Security Services			7,030,000	8,030,000	1,000,000	14	The Security Service Charge has been increased
1408 Lease Rental for Vehicles Procured under Operational Leasing							
1409 -138 Machinery &Office Equipment Service Agreement			2,450,000	1,850,000	(600,000)	-24	Effective Expenditure Control

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ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No :266

District Secretariat : Vavuniya

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
1409-139 Vehicle Insurance			1,450,000	1,554,000	104,000	7	payment of Vehicle insurance is required
1409-140 Miscellaneous service Expenditure			1,925,000	2,680,000	755,000	39	miscellaneous expenses are required for the balance period
Total Expenditure on Other Goods & Services			**97,500,000**	**94,137,000**	**(3,363,000)**		
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	**7**		**800,000**	**413,000**	**(387,000)**		
Transfers							
1501 Welfare Programmes							
1502 Retirement Benefits							
1503 Public Institutions							
1504 Development Subsidies							
1505 Subscriptions and Contibutions fees							
1506 Property Loan Interest to Public Servants			800,000	413,000	(387,000)	-48	Effective Expenditure Control
1507 Grants to Provincial Councils							
1508 Other							
1509 - Public Institutions (Other Operational Expenditure)							
Total			**800,000**	**413,000**	**(387,000)**		
OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS	**8**						
Interest Payments and Discounts							
1601 Interest Payment for Domestic Debt							
1602 Interest Payment for Foreign Debt							

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ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No :266 **District Secretariat : Vavuniya**

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
1603 Discounts on Treasury Bills and Treasury Bonds							
Total							
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE	**9**						
Other Recurrent Expenditure							
1701 Losses & Write off							
1702 Contingency Services							
1703 Implementation of the Official Languages Policy							
Total							
Programme (1)							
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			**541,000,000**	**545,265,000**	**4,265,000**		
Capital Expenditure							
Programme (1)							
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT							
Rehabilitation & Improvements of Capital Assets	**10**		**82,500,000**	**87,810,000**	**5,310,000**		
2001 - 48-District Secretariat			36,000,000	41,310,000	5,310,000	15	Urgent repair works have been identified for the quarters
2001 - 49-Divisional Secretariat			39,000,000	39,000,000	-	-	
2002 Plant, Machinery & Equipment			2,000,000	2,000,000	-	-	
2003 Vehicles			5,500,000	5,500,000	-	-	

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ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No :266 **District Secretariat : Vavuniya**

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
Total (a)			**82,500,000**	**87,810,000**	**5,310,000**		
Acquisition of Capital Assets	**11**		**15,000,000**	**17,225,000**	**2,225,000**		
2101 Vehicles							
2102 Furniture & Office Equipment			11,000,000	12,200,000	1,200,000	11	Urgent procurement of Smart Panel is necessary
2103 Plant, Machinery & Equipment			4,000,000	5,025,000	1,025,000	26	Urgent procurement of air conditioning units is necessary
2104 Buildings & Structures							
2105 Lands & Land Improvements							
2106 Software Development							
2108 Capital Payment for Leased Vehicles							
Total (b)			**15,000,000**	**17,225,000**	**2,225,000**		
Capital Transfers	**12**						

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ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No :266

District Secretariat : Vavuniya

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
2201 Public Institutions							
2202 Development Assistance							
2203 Contribution to Provincial Councils							
2204 Transfers Abroad							
2205 Capital Grants to Non-Public Institution							
Total (c)							
Acquisition of Financial Assets	13						
2301 Equity Contribution							
2302 On-Lending							
Total (d)							
Capacity Building	14		**2,500,000**	**1,700,000**	**(800,000)**		
2401 Staff Training			2,500,000	1,700,000	(800,000)	-32	Training provided to staff is deemed sufficient for effective performance
Total (e)			**2,500,000**	**1,700,000**	**(800,000)**		
Other Capital Expenditure	15		-	**113,000,000**	**113,000,000**		
2501 Restructuring							
2502 Investments							

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ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No :266

District Secretariat : Vavuniya

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
2503 Contingency Services							
2504 Contibution to Provincial Councils							
2505 Procument Preparedness							
2506 Infrastructure Development							
2507 Research and Development							
14-2509 - District Development Programme				113,000,000	113,000,000		
Total (f)			-	**113,000,000**	**113,000,000**		
Programme (1)							
Total Expenditure on Public Investments (a+b+c+d+e+f)			**100,000,000**	**219,735,000**	**119,735,000**		
Grand Total (Notes 5 to 15)			**641,000,000**	**765,000,000**	**124,000,000**		

* Format should be amended including only he relevant votes.

....
Chief Accountant
District Secretariat,Vavuniya
Date :16.02.2026

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

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ACA - 2(iv)

Statement of Summary of Financing the Expenditure by Programme

District Secretariat :Vavuniya
Expenditure Head No :266

	Financing	Programme 01 *		Programme 02 *		Grand Total		
Code	Description of Items	Net Provision ** 1	Actual Expenditure 2	Net Provision ** 3	Actual Expenditure 4	Net Provision ** 5	Actual Expenditure 6	Percentage of Expenditure *** (6÷5)X100
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	%
11	Domestic Funds	765,000,000	740,337,787			765,000,000	740,337,787	97
12	Foreign Loans							
13	Foreign Grants							
14	Reimbursable Foreign Loans							
15	Reimbursable Foreign Grants							
16	Counterpart Funds							
17	Foreign Finance Associated Cost							
18	Foreign Financing Related Domestic Co-Financing							
21	Special Law							
	Total	**765,000,000**	**740,337,787**			**765,000,000**	**740,337,787**	**97**

* Please include figures under each programme according to ACA 2(v)
** Allocations, reffered to 4th column of ACA-2
*** State the percentage without decimals

....
Chief Accountant
District Secretariat, Vavuniya
Date :16.02.2026

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

57

ACA - 2(v)

Statement of Financing of Expenditure of Each Programme by Projects
(Financing of Capital and Recurrent expenditure according to Projects of a Programme)

District Secretariat :Vavuniya
Expenditure Head No :266
Programme No. & Title :1-Operational Activities

Financing		Project 1		Project 2		Project 3		Programme Total/Page Total *	
Code	Description of Items	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11	Domestic Funds	469,500,000	447,624,977	295,500,000	292,712,809			765,000,000	740,337,787
12	Foreign Loans								
13	Foreign Grants								
14	Reimbursable Foreign Loans								
15	Reimbursable Foreign Grants								
16	Counterpart Funds								
17	Foreign Finance Associated Cost								
18	Foreign Financing Related Domestic-Co-Financing								
21	Special Law								
	Total	469,500,000	447,624,977	295,500,000	292,712,809			765,000,000	740,337,787

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

Chief Accountant
District Secretariat, Vavuniya
Date :16.02.2026

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

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ACA-3

Statement of Imprest Account for the year 2025

District Secretariat :Vavuniya
Expenditure Head No. :266

Rs.

Imprest Account No.	Imprest Balance as at 1st January 2025 1			Imprest Received 2			Imprest Settlement 3			Imprest Balance as at 31st December 2025 4			Imprest Balance as at 31st December 2025 as per Entity Books	Imprest Balance as at 31st December 2025 as per Treasury Books
	Unsettled Sub Imprests	Unsettled Imprests (Excluding Unsettled Sub Imprests)	Total	Treasury	Other Sources	Total	Expenditure	Cash Remit to Treasury	Total	Unsettled Sub Imprest Balance	Unsettled Imprests	Total	*5	6
	1(i)	1(ii)	1(iii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	3(i)	3(ii)	3(iii)=3(i)+3(ii)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=1(iii)+2(iii)-3(iii)	
285/25				2,447,033,500	288,526,599	2,735,560,099	2,728,561,559	6,998,540	2,735,560,099					

1. Please show reasons for difference between 4 and 6 above .
(1) Remitted to the Treasury but not updated cash book balance as at 31/12/2025
(2) Other reasons- ....

State if these balances were settled as at the date of signing the report and if not, reason for not setlling the balances.
I hereby certify that the above information is true and correct.

....
Chief Accountant
District Secretariat, Vavuniya
Date :16.02.2026

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

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

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ACA -4

Statement of Deposit Accounts as at 31st December 2025

Expenditure Head No :266

District Secretariat :Vavuniya

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
Deposits Temporary Retained Payble to Third Parties	6000-0-0-13-0-83	7,125,744	129,647,560	133,728,899	3,044,405	3,044,405
Revenue Transfer to Provincial Councils	6000-0-0-14-0-16	4,821,735	99,650,980	103,550,725	921,990	921,990
Retention Money for Construction	6000-0-0-16-0-72	21,935,163	16,653,176	16,126,625	22,461,714	22,461,714
Compensation	6000-0-0-17-0-134	-	4,694,666	-	4,694,666	4,694,666
Total		**33,882,642**	**250,646,381**	**253,406,249**	**31,122,775**	**31,122,775**

* Format should be amended including only the relevent Deposit numbers

Chief Accountant
District Secretariat, Vavuniya
Date :16.02.2026

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

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ACA- 5

Statement of Advance Accounts as at 31st December 2025

Expenditure Head No :266 **District Secretariat :Vavuniya**

Rs.

Name of Advance Account	Advance Account Number	Balance as at 1st January 2025 (1)	Maximum Limits of Expenditure Rs.40,000,000 Debits during the year (2) In Cash	Through Cross Entries	Minimum Limits of Receipts Rs.22,000,000 Credits during the year (3) In Cash	Through Cross Entries	Maximum Limits of Debit Balance Rs.100,000,000 Balance as 4=(1)+(2)-(3)	Maximum Limits of Liabilities Rs…….	Balance as per Treasury Books as at 31st December 2025
(1) Advance to Public Officers	266011	61,472,616	39,945,596		22,676,586		78,741,626		78,741,626
	266012			1,960,640		2,796,354	(835,714)		(835,714)
Total		61,472,616	39,945,596	1,960,640	22,676,586	2,796,354	77,905,912	-	77,905,912

……………………………………………………

Chief Accountant
District Secretariat, Vavuniya
Date :16.02.2026

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

2/16/26, 2:01 PM https://newcigas.treasury.gov.lk/T_Statements_25/T25_Asset_Final.aspx

Cumulative Non Financial Asset Accounts Report- Central Govt-2025

FINAL 2025

Land-9153:	751,818,500.00	Table:	SA 82
Building- 9151:	754,159,337.95	Year:	2025
Machinary-9152:	286,020,127.67	Rpt Date	2/16/2026 2:00:57 PM
WIP-9160:	0.00	Head	266
Intangible-9154:	0.00		
Lease-9180:	0.00		

Ledger	category	Item	Code	Opn_Bal	Opn_Bal_Add	TransferIn	Purchase	Disposal	Balance
9151	1.1-Dwellings		61111	282,449,378.59	0.00	0.00	0.00	0.00	282,449,378.59
		Hotels & Restaurants	****6111106	2,016,600.00	0.00	0.00	0.00	0.00	2,016,600.00
		Quarters	****6111107	217,847,778.59	0.00	0.00	0.00	0.00	217,847,778.59
		Circuit Bunglows	****6111108	62,585,000.00	0.00	0.00	0.00	0.00	62,585,000.00
9151	1.2-Non Residential Building		61112	471,170,367.12	20,897,309.70	0.00	1,362,282.54	21,720,000.00	471,709,959.36
		Office Building	****6111201	471,170,367.12	20,897,309.70	0.00	1,362,282.54	21,720,000.00	471,709,959.36
9152	2.1-Transport Equipment		61121	82,711,273.89	67,443,700.00	0.00	0.00	2,183,450.20	147,971,523.69
		Passenger vehicle	****6112101	76,074,773.89	53,000,000.00	0.00	0.00	1,744,750.20	127,330,023.69
		Agricultural vehicle	****6112103	6,100,000.00	5,475,000.00	0.00	0.00	0.00	11,575,000.00
		Industrial Vehicle	****6112104	0.00	8,500,000.00	0.00	0.00	0.00	8,500,000.00
		Motor cycle	****6112109	536,500.00	468,700.00	0.00	0.00	438,700.00	566,500.00
9152	2.2-Other Machinary & Equipment		61122	108,802,883.07	15,038,469.55	0.00	17,220,234.36	3,012,983.00	138,048,603.98
		Office Equipment	****6112201	9,830,270.89	2,031,219.26	0.00	1,148,561.00	294,450.00	12,715,601.15
		Computer Equipment	****6112202	32,562,516.75	8,907,461.32	0.00	4,416,748.99	957,988.00	44,928,739.06
		Electrical Equipment	****6112203	22,178,041.20	2,537,697.38	0.00	5,243,958.33	1,149,475.00	28,810,221.91
		Communication Equipment	****6112204	4,740,371.75	558,177.94	0.00	131,499.00	105,800.00	5,324,248.69
		Furniture	****6112205	31,785,003.48	718,763.65	0.00	6,279,467.04	500,770.00	38,282,464.17
		Sports equipment	****6112208	5,493,500.00	285,150.00	0.00	0.00	0.00	5,778,650.00
		Books Periodical & Journals	****6112210	500.00	0.00	0.00	0.00	500.00	0.00
		Construction Eqipment	****6112213	8,000.00	0.00	0.00	0.00	0.00	8,000.00
		Broadcasting Equipment	****6112214	1,594,429.00	0.00	0.00	0.00	4,000.00	1,590,429.00
		Defence Equipment	****6112215	70,000.00	0.00	0.00	0.00	0.00	70,000.00
		Agricultural & Dairy Farm Equipment	****6112216	540,250.00	0.00	0.00	0.00	0.00	540,250.00
9153	4.1-Land		61410	751,818,500.00	0.00	0.00	0.00	0.00	751,818,500.00
		Land	****614100	751,818,500.00	0.00	0.00	0.00	0.00	751,818,500.00

REMARKS

This is a computer-generated document. No signature is required.

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

https://newcigas.treasury.gov.lk/T_Statements_25/T25_Asset_Final.aspx 62 1/1

ACA-7

Statement of Imprest Adjustment

Revenue Collected by **Other Entities** on behalf of **Reporting Entity**	-	
Expenditure incurred by **Reporting Entity** on behalf of **Other Entities**	1,745,455,365	
Debits made to Advance "B" Account on behalf of **Other Entities**	286,125	
Credits made to Advance "B" Account by **Other Entities**	2,687,866	1,748,429,356
Less:		
Revenue Collected by **Reporting Entity** on behalf of **Other Entities**	63,118,500	
Expenditure incurred by **Other Entities** on behalf of **Reporting Entity**	2,309,535	
Credits made to Advance "B" Account on behalf of **Other Entites**	2,497,311	
Debits made to Advance "B" Account by **Other Entities**	-	67,925,346
Imprest Adjustment Balance as at 31st December 2025		**1,680,504,010**

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

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Annexure-(i)

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

Expenditure Head No : 266
Programme No. & Title : 1 - Operational Activities

District Secretariat : Vavuniya

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

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

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

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

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

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

Age Analysis per (ii)

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

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

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

....
Chief Accountant
District Secretariat, Vavuniya
Date :16.02.2026

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

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Annexure-(ii)

Statement of Write off from books

Expenditure Head No : 266

Programme No. & Title : 1 - Operational Activities

District Secretariat :Vavuniya

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	....	3	557,000
	Total		**3**	**557,000**

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	WP-PE 7748 Vehicle Accident On 24.07.2025		113,000	42,100	-	70,900	
2	PC 7901 Vehicle Accident on 15.08.2025		157,000	119,300	-	37,700	
3	NP KQ 6616 Vehicle Accident on 25.02.2021	20,000	20,000	20,000	-	-	
4	WP PA 4892 Vehicle Accident on 20.09.2009	33,500	33,500	33,500	-	-	
5	Stolen Item SC 04 Quarters On 08.09.2022	30,000	30,000	-	30,000	-	GA/VA/FIN/07/SC 04/2022
6	Stolen Item JC 11 Quarters On 03.10.2022	139,800	139,800	-	139,800	-	GA/VA/FIN/07/JC 11 /2022
7	Stolen Item NHDA -05 Quarters On 02.09.2022	16,550	16,550	-	16,550	-	GA/VA/FIN/07/NHDA 05/2022
	Total	**239,850**	**509,850**	**214,900**	**186,350**	**108,600**	

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 Accountant
District Secretariat, Vavuniya
Date :16.02.2026

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

65

2/16/26, 2:02 PM https://newcigas.treasury.gov.lk/T_Statements_25/T_25_V_Liability_New.aspx

Cumulative Commitment/ Liability Report for the Year - 2025

To
District Secretariat Vavuniya (266)
From
Director General, ,
Department of State Accounts, ,
General Treasury, Colombo1. .

Printed by **Bala**
New Table No **:SA-92**
Old Table No :--
Report Date 2/16/2026 2:02:08 PM

NEW CIGAS FINAL 2025 REPORTS

Nature	Commit_No	Date	To_whom	Vote	Commitment	Commit_bal	L_Date	Liability_amt	Revised_Lia	Paid	Liability_Bal	Reported_By
Govt	P2512 L01	31 Dec 2025	Manager-Peoples Bank-Cheddikulam on Account of Sri Lanka Telecom PLC	VCK-266-1-02-000-1402-000/11-P	18,683.12	0.00	31 Dec 2025	18,683.12	0.00	0.00	18,683.12	266
Govt	P2512 L02	31 Dec 2025	M.K.W.G.Jegath Srimewan	VCK-266-1-02-000-1101-000/11-P	7,000.00	0.00	31 Dec 2025	7,000.00	0.00	0.00	7,000.00	266
Govt	P2512 416	31 Dec 2025	Ceylon Electricity Board	VAT-266-1-01-000-1403-000/11-P	188,354.08	0.00	31 Dec 2025	188,354.08	0.00	0.00	188,354.08	266
Govt	P2512 417	31 Dec 2025	NATIONAL WATER SUPPLY &DRAINAGE BOARD	VAT-266-1-01-000-1403-000/11-P	32,917.42	0.00	31 Dec 2025	32,917.42	0.00	0.00	32,917.42	266
Govt	P2512 418	31 Dec 2025	SRILANKA TELECOM PLC	VAT-266-1-02-000-1402-000/11-P	29,265.49	0.00	31 Dec 2025	29,265.49	0.00	0.00	29,265.49	266
Govt	L275	31 Dec 2025	Post Master General	VAS-266-1-02-000-1402-000/11-P	29,410.00	0.00	31 Dec 2025	29,410.00	0.00	0.00	29,410.00	266
Govt	L276	31 Dec 2025	National Water Supply and Drainage Board	VAS-266-1-02-000-1403-000/11-P	590.00	0.00	31 Dec 2025	590.00	0.00	0.00	590.00	266
Govt	L277	31 Dec 2025	Sri Lanka Telecom PLC	VAS-266-1-02-000-1402-000/11-P	13,889.20	0.00	31 Dec 2025	13,889.20	0.00	0.00	13,889.20	266
Govt	L277*1	31 Dec 2025	Sri Lanka Telecom PLC	VAS-266-1-01-000-1402-000/11-P	5,859.57	0.00	31 Dec 2025	5,859.57	0.00	0.00	5,859.57	266
Govt	L278	31 Dec 2025	Post Master General	VAS-266-1-02-000-1402-000/11-P	10,000.00	0.00	31 Dec 2025	10,000.00	0.00	0.00	10,000.00	266
Govt	LIA012025	31 Dec 2025	ANCHOR SECURITY SERVICE	VAD-266-1-01-000-1407-000/11-P	48,026.19	0.00	31 Dec 2025	48,026.19	0.00	0.00	48,026.19	266
Govt	LIA082025	31 Dec 2025	PEOPLE S BANK ON ACCOUNT OF CEYLON ELECTRICITY BOARD	VAD-266-1-01-000-1403-000/11-P	318,368.19	0.00	31 Dec 2025	318,368.19	0.00	0.00	318,368.19	266
Govt	LIA092025	31 Dec 2025	POSTMASTER GENERAL PEOPLE S BANK STANDLY ROAD JAFFNA A/C NO.030100119027340	VAD-266-1-01-000-1402-000/11-P	2,400.00	0.00	31 Dec 2025	2,400.00	0.00	0.00	2,400.00	266
Govt	LIA142025	31 Dec 2025	SRILANKA TELECOM PLC	VAD-266-1-01-000-1402-000/11-P	47,989.50	0.00	31 Dec 2025	47,989.50	0.00	0.00	47,989.50	266
Govt	LIA152025	31 Dec 2025	P.A.SARATHCHANDRA	VAD-266-1-01-000-1101-000/11-P	3,000.00	0.00	31 Dec 2025	3,000.00	0.00	0.00	3,000.00	266
Govt	LIA162025	31 Dec 2025	T.THINESHKUMAR	VAD-266-1-01-000-1101-000/11-P	2,100.00	0.00	31 Dec 2025	2,100.00	0.00	0.00	2,100.00	266
Govt	LIA172025	31 Dec 2025	S.SIVAKUMARAN	VAD-266-1-01-000-1002-000/11-P	3,090.75	0.00	31 Dec 2025	3,090.75	0.00	0.00	3,090.75	266
Govt	LIA182025	31 Dec 2025	K.NISHANTHINY	VAD-266-1-01-000-1002-000/11-P	3,134.00	0.00	31 Dec 2025	3,134.00	0.00	0.00	3,134.00	266
Govt	LIA192025	31 Dec 2025	S.GURUBARAN	VAD-266-1-01-000-1002-000/11-P	1,784.88	0.00	31 Dec 2025	1,784.88	0.00	0.00	1,784.88	266
Govt	LIA202025	31 Dec 2025	K.PREMINI	VAD-266-1-01-000-1002-000/11-P	3,017.68	0.00	31 Dec 2025	3,017.68	0.00	0.00	3,017.68	266
Govt	LIA212025	31 Dec 2025	K.THINESHKUMAR	VAD-266-1-01-000-1002-000/11-P	7,232.76	0.00	31 Dec 2025	7,232.76	0.00	0.00	7,232.76	266
Govt	LIA272025	31 Dec 2025	M.SIVATHASAN	VAD-266-1-01-000-1101-000/11-P	5,600.00	0.00	31 Dec 2025	5,600.00	0.00	0.00	5,600.00	266
Govt	LIA282025	31 Dec 2025	M.SURENTHAR	VAD-266-1-01-000-1101-000/11-P	2,800.00	0.00	31 Dec 2025	2,800.00	0.00	0.00	2,800.00	266
Govt	LIA292025	31 Dec 2025	S.YASOTHARADEVI	VAD-266-1-01-000-1101-000/11-P	1,600.00	0.00	31 Dec 2025	1,600.00	0.00	0.00	1,600.00	266

https://newcigas.treasury.gov.lk/T_Statements_25/T_25_V_Liability_New.aspx 66 1/1

Annexure (iv)

Statement of Liabilities - (i)

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

District Secretariat : Vavuniya
Expenditure Head No. :266
Programme No. & Title : 1 - 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								
....								XX
....								XX
Total								
2. State Corporations/Statutary Boards								
....			Nill					XX
....								XX
Total								
3. Others (Private Parties)								
....								XX
....								XX
Total								
Grand Total								

....
Chief Accountant
District Secretariat,Vavuniya
Date :16.02.2026

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

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Annexure-(vii)

Statement of Missing Vouchers

District Secretariat :Vavuniya
Expenditure Head No :266
Programme No. & Title : 1 - Operat

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

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

Chief Accountant
District Secretariat,Vavuniya
Date :16.02.2026

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

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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. : 266 **District Secretariat :** Vavuniya

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	People's Bank	014-1-001-3-9026858	197,809,198.00	-		December 2025
2	Bank of Ceylon	7041967	41,519,576.72	-		December 2025
3	Bank of Ceylon	7041970	106,681,462.40	-		December 2025
4	People's Bank	040-1-001-9-9026864	79,688,407.62	-		December 2025
5	People's Bank	040-1-001-2-9026867	43,866,123.06	-		December 2025
6	Bank of Ceylon	7041973	40,742,198.63	-		December 2025

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

....
Chief Accountant
District Secretariat, Vavuniya
Date :16.02.2026

M.Jesu Reginold
Chief Accountant
District Secretariat
Vavuniya

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3.5 Performance of the Revenue Collection

Rs. ,000

Revenue Code	Description of the Revenue Code	Revenue Estimated		Collected Revenue	
		Original	Final	Amount (Rs.)	As a % of Final Revenue Estimated
4000-1002-07-00	Stamp Collecting	-	-	0.0075	-
4000-1003-07-02	Registration fees	-	-	11.26	-
4000-1003-07-03	Private Timber Transport	-	-	0.055	-
4000-1003-07-05	Public Security Licence Fee	0.04	0.33	0.38	115.15%
4000-1003-07-99	Licence Taxes Others	0.80	0.80	0.86	107.50%
4000-2002-01-01	Rent on Govt. Building & Housing	7.35	8.90	8.20	92.13%
4000-2002-01-02	Rent on Crown Forests	-	-	0.309	-
4000-2002-01-03	Rent from Land and Other	-	-	-	-
4000-2002-02-99	Interest -Others	2.50	2.50	2.89	115.60%
4000-2003-02-03	Registration of Person	-	-	4.15	-
4000-2003-02-13	Examination Fees	-	-	0.0012	-
4000-2003-02-14	Fees under the Motor Traffic Act & Other	-	-	4.56	-
4000-2003-02-99	Sundries Admin. Fees & Charges	1.10	1.10	0.43	39.09%
4000-2003-07-00	Govt Paddy purchase	-	-	-	-
4000-2003-99-00	Other Receipts	3.00	3.00	3.48	116%
4000-2004-01-00	W&OP Contribution	-	-	-	-
4000-2003-03-02	Fines & Forfeits	-	-	-	-
4000-2006-02-02	Departmental Sale	-	-	-	-
4000-2006-02-01	Sale Vehicle	-	-	-	-
4000-2003-04-00	Administration fees and charges	-	-	-	-

3.6. Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original Provision	Revised Provision		
Recurrent Expenditure				
Personal Emoluments				
1001 - Salaries & Wages	249,000,000	292,945,000	290,600,085	99.20%
1002 - Overtime & Holiday Payments	9,700,000	13,700,500	13,633,090	99.51%
1003 - Other Allowances	184,000,000	144,069,500	141,486,843	98.21%
Travelling Expenditure				
1101 - Domestic	4,300,000	3,650,000	3,588,641	98.32%
Supplies				
1201 - Stationery & Office Requisites	10,000,000	10,150,000	10,145,209	99.95%
1202 -02 Fuel Allowance	7,000,000	4,785,000	4,566,491	95.43%
1202 -09 Fuel for Pool Vehicles	6,650,000	5,975,000	5,739,683	96.06%
1202 -10 Fuel for Other Purposes	1,200,000	286,000	275,388	96.29%
1203 -02 Uniforms	1,620,000	1,317,000	1,317,000	100.00%
1205 - Other	200,000	200,000	199,750	99.88%
Maintenance Expenditure				
1301 - Vehicles	10,000,000	8,850,000	8,782,163	99.23%
1302 - Plant and Machinery	3,500,000	3,895,000	3,677,064	94.40%
1303 - Building and Structures	7,500,000	8,400,000	8,343,073	99.32%
Services				
1401 - Transport	2,300,000	1,476,000	1,464,356	99.21%
1402 - Postal & Communication	6,100,000	5,565,000	5,171,151	92.92%
1403 - Electricity & Water	16,725,000	14,565,000	12,228,168	83.96%
1404 - Rents & Local Taxes	750,000	3,150,000	3,086,983	98.00%
1405 - Cleaning and Janitorial Services	6,800,000	7,759,000	7,415,233	95.57%
1407 - Security Services	7,030,000	8,030,000	7,903,082	98.42%
1409 -138 Machinery &Office Equipment Service Agreement	2,450,000	1,850,000	1,640,869	88.70%

1409-139 Vehicle Insurance	1,450,000	1,554,000	1,525,664	98.18%
1409-140 Miscellaneous service Expenditure	1,925,000	2,680,000	2,660,975	99.29%
Transfers				
1506 - Property Loan Interest to Public Servants	800,000	413,000	363,866	88.10%
Grand Total	**541,000,000**	**545,265,000**	**535,814,829**	98.27%
Capital Expenditure				
Rehabilitation & Improvements of Capital Assets				
2001 - 48-District Secretariat	36,000,000	41,310,000	41,261,659	99.88%
2001 - 49-Divisional Secretariat	39,000,000	39,000,000	38,973,574	99.93%
2002 - Plant, Machinery & Equipment	2,000,000	2,000,000	1,948,992	97.45%
2003 - Vehicles	5,500,000	5,500,000	4,990,977	90.75%
Acquisition of Capital Assets				
2102 - Furniture & Office Equipment	11,000,000	12,200,000	12,197,276	99.98%
2103 - Plant, Machinery & Equipment	4,000,000	5,025,000	5,022,958	99.96%
Capacity Building				
2401 - Staff Training	2,500,000	1,700,000	1,656,830	97.46%
14-2509 - District Development Programme		113,000,000	98,470,692	87.14%
Grand Total	**100,000,000**	**219,735,000**	**204,522,958**	93.08%
Total Recurrent & Capital Expenditure	**641,000,000**	**765,000,000**	**740,337,787**	96.78%

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

Rs. , 000

S. No	Allocation Received from which Ministry/ Department	Purpose of the Allocation	AllocationRs. , 000		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
1	President Secretariat	Clean Srilanka ,Improvement of WFP Programme	5,035	5,035	4,342	86%
2	Department of Election	Election Staff Payment	6,990	6,990	6,990	100%
3	Ministry of Buddasasana Religious &Cultural Affairs	Repair the roof of Dharma Hall at the Madukandha shrine	3,519	3,519	2,505	71.2%
4	Ministry of Finance Stabilization & National Policies	Elders Payment, Over 100 Payment Disable, Payment , Kindly Payment , ASHVESHMA Payment	749,319	749,319	732,434	97.75%
5	Ministry of Defence	Salary , Travelling Stationary, House Damage compensation mergency Access , Road Development	258,769	258,769	243,826	94.23%
6	Ministry of Justices	Salary Allowance ,Stationery, Recurrent Expences , Medionation Board Allowance , Women Employment, Language day, Create Ethnic Harmony through Environmental Protection Cultural Activities	12,143	12,143	7,806	64.29%
7	Ministry of Health	RO Plant Electricity Payment	2,150	2,150	359	1%
8	Ministry of Transport &Highway	Road Development	204,000	204,000	116,365	57%
		Salary Allowance, Travelling, stationery,	20,910	20,910	16,091	76.96%

9	Ministry of Agriculture	Newspaper Advertisement fees & Other Administration fees, Vehicle repair Postal and Communication, Paddy Store Renovation &D AC Meeting, Wild animal Survey Programme				
10	Ministry of Urban Development and Housing	Housing Project, Electricity Supply Project, Mine Action	409,876	409,876	361,314	88.16%
11	Ministry of Rural Development, Social Security & Community Empowerment ent	IRDP, Salary ,Allowance	29,204	29,204	28,067	97%
12	Ministry of Education, Higher Education and Vocational Education	Travelling, Stationery	236	236	157	67%
13	Home Affairs Division	Circuit Bangalow Keeper Salary Allowance , Recurrent Expenses, Electricity	6,428	6,428	6,251	98%
14	Ministry of Industries and Entrepreneurship Development	Stationery, Travelling, Salary, Allowance, Recurrent Expenses And Job Fair, Training programme.	12,547	12,547	11,678	93%
15	Ministry of Environment	Salary Allowance, Travelling	9,475	9,475	6,076	65%
16	Ministry of Public Security	Salary Allowance, Recurrent Expenses	143	143	111	78%
17	Ministry of Labour & Foreign Employment	Recurrent Expenses, Revenue Meeting	1,243	1,243	1,082	87%
18	Ministry of Sports and Youth Affairs	.Recurrent Expenses , Youth Employment Programme , Sports Development Project	170	170	169	100%
19	Ministry of Digital Economy	Piraja Shakthi	5,000	5,000	4,988	99.7%
20	Ministry of Women, Child Affairs and	Nutritional allowance for pregnant mothers, Guru Abimani, Salary	141,893	141,893	114	80.69%

	Social Empowerment	& allowance, Travelling and stationary				
21	Department of Buddhist Affairs	Travelling and stationary, Dhamphasal Programe, Dhamma School Students Skills Assesment Program	2,282	2,282	1,894	82.99%
22	Department of Muslim Religious and Cultural Affairs	Wala Mastan Dhargah	405	405	405	100%
23	Department of Cultural Affairs	Travelling and stationary, Dolosmahe, Kalakaru, Suwadam, Needy Artist, District Progress Review Meeting, literary Competition	695	695	663	95.79%
24	Department of Government Information	Stationary, Postal, Buying Newspaper, Travelling, Furniture	473	473	453	95.79%
25	Department of Social Services	Salary & allowance, Travelling, Review Meeting, Sports meet Disable	4,160	4,160	3,031	72.87%
26	Department of probation and Child Care Services	Travelling and stationary, District Divisional Monitoring Committee, Child Council, Awareness Programme on Children's issue	631	631	597	94.71%
27	Department of Sports Development	Travelling and stationary, Urgent Grill repair for Playground omanthai	1,572	1,572	1,530	97.31%
28	Department of Immigration & Emigration	Installation Air Conditioners	3,000	3,000	2,172	72.40%
29	Department for Registration of Persons	Salary & allowance, Travelling, Fuel, Cleaning and Janitorial service	5,448	5,448	5,446	99.98%
30	Department of Census and Statistics	Stationary, Fuel, Overtime, Telephone, Postal, Travelling, Population and Housing Census	12,192	12,192	11,192	91.80%
31	Registrar General's Department	Construction of Elephant Fence	1,476	1,476	1,398	94.74%

32	Department of Wild life Conservation	Compensation (Damage caused by wild animals)	3,573	3,573	3,566	99.83%
33	Department of Motor Traffic	Stationary, Postal & Communication, Electricity, water bill, cleaning service, Driving licence, Training Program, Repair works, Salary, Allowances	1,904	1,904	1,895	99.5%
34	Department of Community Based Corrections	Stationary & Travelling	138	138	81	59%
35	Department of Land use Policy Planning	Awareness Programme, Soil water conservation activities, Travelling, Committee meeting, cleaning service, stake holder meeting	1,896	1,896	1,854	97.7%
36	Department of Man power and Employment	Job fair programme, water & electricity bill, travelling, Stationary, Work skill Programme, Cleaning Service, purchase of Furniture, purchase computer accessories, smart youth programme, batik production, plamyra handicraft.	655	655	645	98%
37	Department of official Language	Official Language Week	235	235	204	86.58%
38	Department of National Planning	Decentralized Budget, Admin cost	23,000	23,000	22,997	99.99%

3.8 . Performance of the Reporting of Non- Financial Assets

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2025	Balance as per financial Position Report as at 31.12.2025	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	775,879,337.95	775,879,337.95	-	100%
9152	Machinery and Equipment	219,714,547.87	219,714,547.87	-	100%
9153	Land	751,818,500.00	751,818,500.00	-	100%
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	-	-	-	-
9180	Lease Assets	-	-	-	-

3.9 Auditor General's Report

NPCG/VN/A/FA/DS/02/2025/01

Date: June 2026

The Accounting Officer,

District Secretariat, Vavuniya.

Head 266 – Summary Report of the Auditor General on the Financial Statements of the District Secretariat, Vavuniya 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 the District Secretariat, Vavuniya for the year ended 31 December 2025—comprising the statement of financial position as of that date, the statement of financial performance, and the cash flow statement for the year then ended, along with relevant notes and significant accounting policies—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 provisions of the National Audit Act, No. 19 of 2018. My comments and observations on these financial statements appear in this report in terms of Section 11(1) of the National Audit Act, No. 19 of 2018.

A detailed Annual Management Report will be submitted to the Accounting Officer in due course in terms of Section 11(2) of the National Audit Act, No. 19 of 2018, as amended by the National Audit (Amendment) Act, No. 19 of 2025. The Auditor General's Report, required to be tabled under 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 present fairly, in all material respects, the financial position of the District Secretariat, Vavuniya as of 31 December 2025, and its financial performance and cash flows for the year then ended, in accordance with the bases utilized to prepare financial statements as specified in Note No. 1.

1.2 Basis for Qualified Opinion

Except for the effects of the matters described in paragraph 1.6 of this report, I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities under those standards are 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 audit opinion.

1.3 Emphasis on a Particular Matter – Basis for the Preparation of Financial Statements

I draw attention to Note No. 1 to the financial statements, which describes the basis of preparation. The financial statements have been prepared by the District Secretariat, Vavuniya to meet the requirements of the General Treasury and Parliament in terms of Government Financial Regulations 150 and 151, and the Public

Accounts Guideline Circular No. 02/2025 dated 17 December 2025. Consequently, these financial statements may not be suitable for another purpose. My opinion is not modified in respect of this matter.

1.4 Responsibilities of the Chief Accounting Officer and the Accounting Officer in Relation to the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that present fairly, in all material respects, the financial position in accordance with Government Financial Regulations 150 and 151 and Public Accounts Guideline Circular No. 02/2025 dated 17 December 2025, and for determining such internal control as 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 revenues, expenditures, assets, and liabilities to enable the preparation of annual and periodic financial statements.

In terms of subsection 38(1)(c) of the National Audit Act, the Accounting Officer must ensure that an effective internal control system is established and maintained for the financial control of the District Secretariat. The effectiveness of this system must be reviewed periodically, and necessary changes must be implemented to maintain its efficiency.

1.5 Auditor's Responsibility in Relation to the Audit of 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 it 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.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercised professional judgment and maintained professional skepticism throughout the audit. I 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 fair manner.
- Evaluated the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements fairly represent the underlying transactions and events.

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

1.6 Observations on Financial Statements

1.6.1 Non-Revenue Receipts

Revenue amounting to Rs. 423,800 generated from the sale of a vehicle during the year under review was recognized in the Cash Flow Statement as cash flows from investing activities at a value of Rs. 312,600, resulting in an understatement of Rs. 111,200.

1.6.2 Capital Expenditure

While the statement of expenditure (ACA – 2(ii)) for the year ended 31 December 2025 showed a total of Rs. 187,302,723 for the rehabilitation of capital assets, capital changes, capacity building, and other capital expenditure, it was recorded in the Cash Flow Statement as Rs. 185,940,441, revealing an un-reconciled discrepancy of Rs. 1,362,282.

1.6.3 Non-Financial Assets

1. Office equipment totaling 108 items valued at Rs. 7,242,436, received by the District Secretariat and 04 Divisional Secretariats as donations and from other institutions during the year under review and preceding years, had not been disclosed as non-financial assets in the financial statements.
2. Office equipment totaling 09 items valued at Rs. 1,439,500, purchased by the Vavuniya North Divisional Secretariat in the year 2024, had not been accounted for as non-financial assets.
3. The cost of 44 inventory items disposed of/removed by the Vavuniya North Divisional Secretariat during the year under review had not been identified and deducted from non-financial assets.
4. The value of 36 items handed over by the District Secretariat to other institutions during the year under review and preceding years had not been removed from non-financial assets.

1.6.4 Property, Plant, and Equipment Reserves

1. The physical acquisition of assets during the year under review was recorded as Rs. 17,220,234 in the Statement of Financial Performance, whereas Treasury Print Form SA–82 reported it as Rs. 18,582,516, showing a variance of Rs. 1,362,282.
2. The values of 06 Grama Niladhari office buildings constructed under the Grama Seva and Divi Neguma projects between 2013 and 2018, totaling Rs. 8,100,000, had not been accounted for under the buildings account in the statement of non-financial assets.
3. Action had not been taken to assess the value of 16 vehicles belonging to 03 Divisional Secretariats as of 31 December 2025 and reflect them under assets in the financial reports.
4. A vehicle belonging to the Vengalacheddikulam Divisional Secretariat, with an actual cost of Rs. 4,950,000, was shown in the financial statements as Rs. 5,700,000, thereby overstating the vehicle asset value by Rs. 750,000.

5. An agricultural trailer valued at Rs. 300,000 belonging to the Ministry of Agriculture was misclassified and accounted for under "Vehicles", overstating the total value of non-financial assets by that amount.
6. The cost of a building measuring 2,670 square feet, which was demolished by the District Secretariat in the year 2022, had not been removed from non-financial assets.

1.6.5 Lack of Audit Evidence

Source documents containing capital costs or valuation assessments could not be produced to verify the cost of Rs. 43,600,024 assigned to 21 vehicles included in the financial statements as of 31 December.

1.6.6 Failure to Maintain Registers and Books

A sample audit inspection revealed that the following registers were either not maintained by the Divisional Secretariat or had not been updated properly to date:

Type of Register	Relevant Regulation / Authority	Observations
Lease Registers	Land Commissioner General's Department Circular No. 96/05 dated 01 August 1996.	Not maintained.
Permit Registers	Ministry of Land Development Circular No. 2007/04 dated 11 November 2007.	Not updated up to date.

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 are consistent with the preceding year.

(b) The recommendations made by me in the preceding year regarding the financial statements had not been implemented:

Reference Paragraph in Preceding Year's Report	Unimplemented Recommendations	Reference Paragraph in Current Report
1.6.3 (d)	Necessary actions must be taken to adjust and rectify the overstated value of the vehicle in the accounts.	**1.6.4 (d)**
2 (b)	Necessary steps must be taken to remove the cost of the demolished building from non-financial assets.	**1.6.4 (f)**

Reference Paragraph in Preceding Year's Report	Unimplemented Recommendations	Reference Paragraph in Current Report

3. Financial Review

3.1 Expenditure Management

1. Out of the allocation of Rs. 20,310,000 provided for 03 recurrent expenditure items during the year under review, savings amounted to Rs. 2,763,899. The savings for individual expenditure items ranged between 6% and 16% of their respective net allocations.
2. From the allocations provided to the District Secretariat for the year under review, a balance of Rs. 15,038,331 remained across 02 capital expenditure items, representing a savings range between 9% and 13%.
3. Due to a lack of proper care and efficiency when preparing estimates, an allocation amount of Rs. 51,143,500—representing a range of 8% to 76% across 13 expenditure items—was transferred under Financial Regulation 66 from a total budget allocation of Rs. 245,645,000.

3.2 Excess/Overpayments

1. No action had been taken for over 02 years to recover an overpayment of pension amounts totaling Rs. 42,383 made to a retiree under the Vavuniya North Divisional Secretariat division.
2. An overpayment of Rs. 123,819 made across three payment items for the building renovation works of the Vavuniya Regional Office of the Department of Immigration and Emigration in previous years remains unrecovered to date.

3.3 Utilization of Financial Provisions Provided by Other Ministries and Departments

1. Out of the recurrent allocations provided by 9 other Ministries and 6 Departments during the year under review, a total of Rs. 36,046,897 remained unutilized as savings, with individual utilization shortfalls ranging from 7% to 82%. Similarly, out of the capital allocations provided by 8 other Ministries and 3 Departments, a total of Rs. 155,992,788 remained unutilized as savings, with shortfalls ranging from 6% to 54%.
2. Under the budgetary allocations of the Ministry of Rural Development, Social Security, and Social Empowerment, a garment factory project valued at Rs. 4,811,352 was implemented by the Department of Rural Development. The objective was to uplift the livelihoods of 26 selected beneficiaries in 02 villages within the Vavuniya Divisional Secretariat division and generate a monthly profit of Rs. 305,000. However, it was observed that the facility was not utilized for its intended purpose and was instead used for the private apparel work of only 03 beneficiaries.

3.4 Certifications to be Undertaken by the Accounting Officer

In terms of Section 38 of the National Audit Act, No. 19 of 2018, the Accounting Officer is required to certify that an effective internal control system is designed and maintained for financial management, that its efficiency is reviewed periodically, and that necessary changes are implemented accordingly. Furthermore, a copy of this written review must be submitted to the Auditor General. However, a statement certifying that such an internal audit review was 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
(a) Establishments Code of the Democratic Socialist Republic of Sri Lanka	
(i) Chapter XIX, Section 6:1	No action had been taken for over 10 years to regain possession of a government-owned quarters belonging to the District Secretariat, which was allocated to the Terrorist Investigation Division (TID) in 2011, despite the lease period expiring, and to recover outstanding rent arrears of Rs. 403,200.
(ii) Chapter XIX, Section 7:2	No action had been taken for over 05 years to recover outstanding government quarters rent and penalties totaling Rs. 386,606 from an officer who retired while serving in the Planning Branch.
(iii) Chapter XXIV, Sections 4.5 and 4.6	An outstanding loan balance of Rs. 80,194 due from an officer who left the service in 2023 while working at the Vavuniya North Divisional Secretariat had not been recovered in line with regulations by the end of the year under review.
(iv) Chapter XLVIII, Sections 13:2, 22:1:1	Despite an inquiry panel recommending disciplinary action regarding the misconduct of a Grama Niladhari serving in the Vengalacheddikulam Divisional Secretariat division, no charge sheet had been issued even after 05 years, and the officer remained attached to the Divisional Secretariat.
(b) Financial Regulation 756(6)	The Annual Board of Survey Report of the District Secretariat for the

Reference to Laws, Rules, Regulations, and Management Decisions	Non-compliances
of the Democratic Socialist Republic of Sri Lanka	year under review had not been submitted to the audit even up to 07 May 2026.
(c) Public Administration Circular No. 22/2006 dated 20 April 2007	No action had been taken for over 03 years to recover outstanding rent arrears totaling Rs. 244,283 for a government quarters provided to a former Member of Parliament in the year 2020.
(d) Land Commissioner General's Circular No. 2008/04 dated 20 August 2008	No action had been taken by the four Divisional Secretariats to annually update the registry of landless persons and forward copies of the registry to the Provincial Land Commissioner and the Land Commissioner General.
(e) Ministry of Home Affairs Circular No. 2/2018 dated 29 January 2018, as amended by Circular No. 2/2018(1) dated 21 March 2018	Steps had not been taken to identify targets for 05 primary services in a manner that prioritizes high-demand public services using available resources, nor were these recorded in a performance tracking register. Furthermore, copies of the established targets were not submitted to the Auditor General and the Ministry of Home Affairs before the deadline of January 15.

4. Performance Review

4.1 Performance

4.1.1 Non-fulfillment of Duties

In terms of Land Commissioner General's Circular No. 2008/04 dated 20 August 2008 on organizing land management systems, 9,227 applications were received from 100 Grama Niladhari divisions to allocate land to landless individuals engaged in agricultural activities, and to issue formal permits to qualified persons currently without legal ownership. However, no action had been taken to hold Land Kachcheris to process these applications for over 1 to 11 years. Furthermore, it was observed that 1,245 permits and 1,209 grant documents (Deeds) meant for distribution to the public had been held back and accumulated by the Divisional Secretariats for a long period without being issued to the respective beneficiaries.

4.1.2 Failure to Realize Expected Benefits

1. A fruit processing factory was constructed by the Vavuniya North Divisional Secretariat in 2017 under allocations from the Office for National Unity and Reconciliation (ONUR) at a cost of Rs. 4,130,000, and machinery and equipment were provided in 2018 at a cost of Rs. 8,096,000. However, a direct field inspection revealed that the project had not been utilized for its intended purpose, and the objectives of the project had not been achieved.

2. A Maternal and Child Care Clinic at Pattanichchipoolu, renovated at a cost of Rs. 970,000 under the District Development Programme funds during the year under review, remains unutilized to date while the clinic continues to operate from a separate building.

3. Four groundnut processing machines valued at Rs. 1,160,000, provided to the Palaimottai Farmers' Organization and the Nanthimithra Maternal and Child Care Organization during the year under review, were found stored in their original packaging without being used. Consequently, the expected benefits of the project were not realized.

4.1.3 Projects Unprogressive Despite Funds Being Released

Materials valued at Rs. 2,572,690, purchased by the Vavuniya Divisional Secretariat under the District Development Programme budget to construct portable elephant fences in Palaimottai, Kallikulam, and Asikulam, were found idling in storage rooms across three different Rural Development Societies without being utilized for the intended project to date.

4.2 Asset Management

1. Although 07 vehicles are actively used by the District Secretariat and 02 Divisional Secretariats, no action had been taken for 10 to 26 years to formalize and transfer their legal ownership.

2. No action had been taken for over 2 to 13 years to either repair and utilize or legally write off/dispose of 02 agricultural tractors and 04 motorbikes belonging to the District Secretariat and 02 Divisional Secretariats that are currently broken down and idling.

4.3 Management Weaknesses

Rent arrears totaling Rs. 515,071 for 03 government quarters belonging to the District Secretariat have been outstanding for over 1 to 6 years, and no effective action has been taken to recover them.

5. Human Resource Management

As of 31 December 2025, the approved cadre strength across four levels was 555, while the actual cadre strength stood at 493. Consequently, no action had been taken by the end of the year under review to fill the remaining 62 vacancies.

Signed,

M.G. Samarasinghe

Deputy Auditor General

For Auditor General

Chapter 04 – Performance Indicators

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

S. N	Specific Indicators	Target in 2025	Achieveme nt in 2025	Actual output as a percentage(%) of the expected output		
				0%-49%	50%-74%	75%-100%
1	Number of houses completed under the 2024 continuous work for the resettlement housing construction program	13 Nos	13 Nos			√
2	Number of houses provided under the Ministry of Urban Development and Housing resettlement housing construction program	219Nos	219 Nos			√
3	Number of roads tarred and repaired under the resettlement housing construction program	09 Nos	03 Nos	√		
4	Number of houses provided with electricity connections under the resettlement housing construction program	304 Nos	304 Nos			√
5	Number of livelihood development projects implemented under the diversified budget program	07 Nos, 987 Beneficiaries	07 Nos, 987 Beneficiaries			√
6	Number of poultry farming project beneficiaries under the World Food Programme's local production food supply program	43 Families	43 Families			√
7	Number of agriculture-related training programs provided under the ADAPT4R project	05 Nos, 240 Beneficiaries	04 Nos, 230 Beneficiaries			√
8	Project to improve room facilities at the Eeraperiyakulam Cultural Hall to develop the tourism sector	01 Nos	01 Nos			√
9	Preparation of the Annual Statistical Handbook	01 Nos	1 Nos			√
10	Number of village development plans prepared under the rural development program	102 Nos	102 Nos			√
11	Number of livelihood development and poverty reduction projects implemented under the rural development program	5 Nos	5 Nos			√
12	Number of training programs conducted under the rural development program	6 Nos	6 Nos			√
13	Number of roads renovated under the rural road development program	160 Roads	50 Roads	√		
14	Number of portable elephant fence projects established under the district development	04 Nos	04 Nos			√

	program					
15	Number of school buildings renovated under the district development program	25 Nos	25 Nos			√
16	Number of agricultural roads renovated under the district development program	02 Nos	02Nos			√
17	Number of projects where solar streetlights were installed under the district development program	06 Nos	06 Nos			√
18	Number of irrigation canals renovated under the district development program	03 Nos	03 Nos			√
19	Number of rural and community-level buildings renovated under the district development program	63 Nos	63 Nos			√
20	Number of SMART BOARDS provided to schools under the district development program	42 Nos	42 Nos			√
21	Number of agricultural development projects under the district development program	05 Nos	05 Nos			√
22	Number of District Development Committee meetings implemented	04 Nos	03 Nos			√
23	Number of tanks renovated under the program to repair tanks affected by the "Ditva" cyclone	03 Nos	03 Nos			√
24	Number of monitored Grama Shakti organizations	48 Nos	48 Nos			√
25	Number of community development committees formed under the Praja Shakti project	102 Nos	98 Nos			√
26	Number of District Planning Committee meetings implemented	01 Nos	01 Nos			√
27	Number of families provided with poultry and cattle farming under the Samurdhi livelihood development program for poverty eradication	80 Nos	300 Nos			√
28	Number of beneficiaries empowered and benefited under the Aswesuma program	2597 Families	595 Families	√		
29	Number of families assisted under the "One Product for One Village" (Milk Production Village) program	50 Families	10 Families	√		
30	Number of families benefited under the market development program for self-employed entrepreneurs	35 Families	1758 Families			√
31	Number of families receiving the housing project for poor families	08 Families	11 Families			√
32	Number of children whose skills were developed under the Samurdhi Kekulu program	420 Families	400 Families			√
33	Number of persons benefited from awareness programs for those affected by	90	90			√

	smoking and drug use	Families	Families			
34	Number of students benefited under the Sipthora education development program	1204 Families	1204 Families			√
35	Number of participants in awareness training for leaders of community-based organizations	120 Families	120 Families			√
36	Number of progress reports prepared and sent regarding Maha and Yala season cultivation and harvesting	12 Nos	12 Nos			√
37	Number of district agricultural committee meetings conducted	12 Nos	09 Nos			√
38	Number of projects coordinated and monitored with the Department of Agrarian Development and Department of Agriculture regarding the agricultural development plan	10 Nos	10 Nos			√
39	Seasonal cultivation schedule and coordination program	05 Nos	04 Nos			√
40	Number of meetings conducted regarding the utilization of abandend lands under the "Ekamida Kevimitta" project	03 Nos	03 Nos			√
41	Number of youth who received loans for agricultural development	03 Nos	03 Nos			√
42	Awareness program conducted regarding disaster management	21 Nos	21 Nos			√
43	Awareness program conducted regarding disaster management preparation	46 Nos	46 Nos			√
44	Number of causeways constructed regarding disaster management	03 Cause way	02 Cause way		√	
45	Number of committee meetings held regarding fertilizer supply	Yala;-1 Maha;-1	Yala;-1 Maha;-1			√
46	Number of fertilizer sales centers issued certificates	01 Nos	01 Nos			√
47	Number of progress meetings held regarding fertilizer supply	02 Nos	01 Nos		√	
48	Number of entrepreneurs engaged in small businesses provided with business development training	25Nos	19 Nos			✓
49	Number of entrepreneurs engaged in small businesses provided with individual technical training	28 Nos	12 Nos	✓		
50	Number of entrepreneurs engaged in small businesses provided with training on packaging	42 Nos	21 Nos		✓	
51	Number of entrepreneurs engaged in small businesses assisted in obtaining quality standard certification	03 Nos	08 Nos			✓

52	Number of entrepreneurs engaged in small businesses provided with market links	35 Nos	22 Nos		✓	
53	Number of entrepreneurs engaged in small businesses provided with logo designs	20 Nos	29 Nos			✓
54	Number of small business entrepreneurs trained in business plan preparation	35 Nos	68 Nos			✓
55	Number of small business entrepreneurs trained in costing	31 Nos	53 Nos			✓
56	Number of repaired government officers' quarters belonging to the District Secretariat	26 Nos	26 Nos			✓
57	Number of repaired government office buildings belonging to the District Secretariat	15 Nos	15 Nos			✓
58	Renovation project for the Government Circuit Bungalow belonging to the District Secretariat	01 Nos	01 Nos			✓
59	Boundary wall construction project for the District Secretariat	01 Nos	01 Nos			✓
60	Number of repaired Buddhist places of worship	01 Nos	01 Nos			✓
61	Number of resolved land disputes	30 Nos	21 Nos		✓	
62	Number of land ownership deeds (grants) provided under the Urumaya project	500 Nos	500 Nos			✓
63	Number of lands provided for land development purposes	10 Investors 200 AC 1000 Beneficiaries	7 Investors 142 AC 700 Beneficiaries		✓	
64	Number of land permits issued	7032 Nos	1496 Nos	✓		
65	Number of persons with special needs provided with allowances	2711 Nos	2711 Nos			✓
66	Number of kidney patients who received allowances	2691 Nos	2691 Nos			✓
67	Number of self-employed persons who received livelihood assistance	11 Nos	11 Nos			✓
68	Number of awareness seminars conducted for safe migration	08 Nos	08 Nos			✓
69	Number of persons who undertook safe migration	100 Nos	100 Nos			✓
70	Number of projects implemented by non-governmental organizations	80 Nos	80 Nos			✓
71	Number of capacity development training courses provided by non-governmental organizations	60 Nos	45 Nos			✓
72	Number of empowered women's development organizations	103 Nos	103 Nos			✓

73	Number of medal winners in provincial level competitions	150 Nos	136 Nos			✓
74	Number of medal winners in national level competitions	10 Nos	09 Nos			✓
75	Number of medal winners in international competitions	02 Nos	02 Nos			✓
76	Number of registered sports clubs	92Nos	92 Nos			✓
77	Number of training programs conducted for sports skill development	10 Nos	20 Nos			✓
78	Number of registered sports clubs	10 Nos	12 Nos			✓
79	Number of sports competitions conducted	30 Nos	36 Nos			✓
80	Number of pregnant mothers who received allowances for nutrition enhancement	1654 Nos	1654 Nos			✓
81	Number of preschool children benefited from the nutrition level elevation program	797 Nos	797 Nos			✓
82	Number of preschool teachers who received the "Guru Abhimani" award	10 Nos	10 Nos			✓
83	Number of preschools with improved health facilities	20 Nos	20 Nos			✓
84	Number of preschool empowerment programs	08 Nos	08 Nos			✓
85	Number of beneficiaries in the second language Sinhala subject	700 Nos	700 Nos			✓
86	Number of families of disappeared persons provided with compensation	275 Nos	275 Nos			✓
87	Number of ordinary families provided with compensation	143 Nos	143 Nos			✓
88	Number of cultural events conducted	03 Nos	03 Nos			✓
89	Number of beneficiaries in second language Sinhala subject (village level)	03 Nos	01 Nos	✓		
90	Number of coexistence societies formed	102 Nos	72 Nos		✓	
91	Number of tree saplings planted - Environmental sector	21,115 Nos	21,115 Nos			✓
92	Number of invasive plants removed - Environmental sector	650 Nos	650 Nos			✓
93	Number of meetings/seminars conducted on behalf of the environmental sector	75 Nos	75 Nos			✓
94	Number of beneficiaries under the Aswesuma program (Total)	11448 Nos	11448 Nos			✓

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

5.1 Indicate the Identified respective Sustainable Development Goals

No	Goal/Objective	SGT Target	Institutional - Target	Indicators of the Achievement	Target in 2025	Achieve-ment in 2025	Progress of the Achievement to date		
							0%-49%	50%-74%	75%-100%
1	No Poverty	1.3 Implement social protection systems for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable.	Provide adequate protection for the poor and vulnerable.	Number of families benefited under the Aswesuma scheme.	11448 Nos	11448 Nos			✓
				Number of persons with special needs receiving allowances.	2711 Nos	2711 Nos			✓
				Number of patients receiving kidney disease allowances.	2691 Nos	2691 Nos			✓
				Number of families of missing persons provided with compensation.	275 Nos	275 Nos			✓
				Number of ordinary families provided with compensation.	143 Nos	143 Nos			✓
				Number of poor families receiving housing projects.	08 Nos	11 Nos			✓
		1.4 By 2030, ensure all men and women, particularly the poor and vulnerable, have equal rights to economic resources and basic services.	Equal rights to land, property, inheritance, and financial services/microcredit.	Average income increase of poor families via livelihood development projects (Diversified Buffer program).	07 Nos, 987 Beneficiaries	07 Nos, 987 Beneficiaries			✓
				Number of livelihood and poverty reduction programs under Rural Development.	5 Nos	05 Nos			✓
				Number of beneficiaries of poultry projects under the World Food Programme (Local Production).	3 Nos	43 Nos			✓
				Families provided with poultry/cattle under the Samurdhi Livelihood program.	80Nos	300 Nos			✓
				Number of empowered beneficiaries among Aswesuma recipients.	597 Nos	595 Nos	✓		
				Number of families assisted under "One Product for One Village"	50 Nos	10 Nos	✓		

				(Milk production).					
				Families benefited under market development for self-employed entrepreneurs.	35 Nos	1758 Nos			✓
			Providing Land Rights	Land ownership deeds provided under the Urumaya program.	500 Nos	500 Nos			✓
				Number of land permits issued.	7032 Nos	1496 Nos	✓		
				Number of land disputes resolved.	30 Nos	30 Nos			✓
				Extent of land provided for development purposes.	200 Nos	142 Nos		✓	
			Equal rights to basic services	Number of children whose skills were developed under the Samurdhi Kekulu program.	420 Nos	400 Nos			✓
		1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure to climate-related extreme events and other shocks.	Providing basic facilities and livelihoods for displaced families.	Number of housing projects provided to families.	232 Nos	232 Nos			✓
				Number of houses provided with electricity under the resettlement housing project.	304 Nos	304 Nos			✓
				Number of causeways constructed for disaster management.	03 Nos	02 Nos		✓	
			Reducing climate impact	Awareness programs conducted on disaster management.	21 Nos	21 Nos			
				Awareness programs conducted on disaster preparedness.	46 Nos	46 Nos			
2	Zero Hunger	2.1 By 2030, end hunger and ensure access by all people, in particular the poor and infants, to safe and nutritious food.	Increasing food production.	Number of irrigation canals renovated under the District Development Program.	03 Nos	03 Nos			✓
				Number of tanks (ponds) renovated under the "Tikwa" cyclone recovery project.	03 Nos	03 Nos			✓
				Number of youth who received loans for agricultural development.	03 Nos	03 Nos			✓
				Number of District Agriculture Committee meetings held.	12 Nos	09 Nos			✓
				Group meetings held regarding fertilizer distribution (Yala and Maha seasons).	Maha – 1 Yala - 1	Maha – 1 Yala - 1			✓
		2.a Increase investment/co operation in rural infrastructure,	Agricultural infrastructure development.	Number of agriculture training programs/beneficiaries under the ADAPT4R project.	05 Trainnings 240 Beneficiaries	04 Trainnings 230 Beneficiaries			✓

		agricultural research, and technology in developing countries.							
3	Good Health and Well-being	3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births.	Maintaining high nutritional status of pregnant mothers.	Number of pregnant mothers receiving nutritional allowances.	1654 Nos	1654 Nos			✓
		3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol.	Preventing drug abuse.	Number of participants in community events held to eradicate drugs.	90 Nos	90 Nos			✓
4	Quality Education	4.1 By 2030, ensure all girls and boys complete free, equitable, and quality primary and secondary education.	Improved educational facilities.	Number of poor students encouraged under the Samurdhi Kekulu scholarship.	420 Nos	400 Nos			✓
				Number of school buildings renovated under the District Development Program.	25 Nos	25 Nos			✓
				Number of SMART BOARDS provided to schools.	42 Nos	42 Nos			✓
				Number of students benefited under the SIPTHORA education development program.	1204 Nos	1204 Nos			✓
		4.2 By 2030, ensure all girls and boys have access to quality early childhood development.	Ensuring quality primary/pre-school education.	Number of empowered/strengthened pre-schools.	08 Nos	08 Nos			✓
				Number of pre-school children benefited under the nutrition level improvement program.	797 Nos	797 Nos			✓
				Number of pre-school teachers who received the "Guru Abhimani" award.	10 Nos	10 Nos			✓
				Number of health-improved pre-schools.	20 Nos	20 Nos			✓
5	Clean Water and Sanitation	6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water.	Access to safe and cheap drinking water.	Number of water connection facilities provided to government quarters.	06 Nos	06 Nos			✓

6	Affordable and Clean Energy	7.2 Increase substantially the share of renewable energy.	Increasing use of renewable electricity.	Number of projects where solar street lights were installed under the District Development Program.	06 Nos	06 Nos			✓
7	Sustainable Cities and Communities	11.2 Provide access to safe, affordable, accessible and sustainable transport systems for all.	Economic development of rural people.	Number of roads reconstructed under the Rural Road Development Program.	102 Nos	50 Nos			✓
				Number of agricultural roads renovated under the District Development Program.	02 Nos	02 Nos			✓
				Number of roads tarred/repaired under the Ministry of Urban Development and Housing resettlement project.	09 Nos	03 Nos	✓		
		Encourage entrepreneurship and formalization of SMEs.	Small industries development program.	Number of small industry development programs.	01 Nos	01 Nos			✓
				Number of self-employed persons who received livelihood assistance.	11 Nos	11 Nos			✓
				Entrepreneurs trained in business development.	25 Nos	19 Nos			✓
				Entrepreneurs provided with specialized individual technical training.	28 Nos	12 Nos	✓		
				Entrepreneurs trained in packaging.	42 Nos	21 Nos		✓	
				Entrepreneurs assisted in obtaining standard certification (SLSI/Quality).	03 Nos	08 Nos			✓
				Entrepreneurs provided with market linkages.	35 Nos	22 Nos		✓	
				Entrepreneurs provided with Logo design.	20 Nos	29Nos			✓
				Entrepreneurs trained in preparing business plans.	35 Nos	68 Nos			✓
				Entrepreneurs trained in costing.	31 Nos	53 Nos			✓
		Social infrastructure development.		Number of rural and community-level buildings renovated under the District Development Program.	63 Nos	63 Nos			✓
8	Responsible Consumption and Production	8.4 Implement the 10-year framework of programs on sustainable consumption and production.	Increasing production.	Number of renovated tanks.	05 Nos	05 Nos			✓
				Small industries development program.	01 Nos	01 Nos			✓

9	Reduced Inequalities	10.2 Empower and promote the social, economic and political inclusion of all.	Strengthening religious institutions.	Number of religious institution empowerment and development programs.	446 Nos	446 Nos			✓
		10.7 Facilitate orderly, safe, regular and responsible migration.	Assisting safe and responsible migration.	Number of awareness seminars conducted for safe migration.	08 Nos	08 Nos			✓
				Number of persons who undertook safe migration.	100 Nos	100 Nos			✓
10	Life on Land	15.2 Protect forests.	Preventing invasive species.	Number of invasive plants removed (Environmental Dept).	650 Nos	650 Nos			✓
		15.8 Protect forests.	Protecting trees.	Number of tree saplings planted (Environmental Dept).	21,115 Nos	21,115 Nos			✓

5.2 Briefly explain the achievements and challenges of the Sustainable Development Goals

1. No Poverty

- A significant number of families have successfully increased their income.
- 232 families have benefited from the housing assistance project.
- Additional needs have been identified beyond these achievements, requiring the identification of new funding sources to meet them.

2. Zero Hunger

- 11,448 highly vulnerable families have been included in the Aswesuma relief program.
- While absolute food scarcity is rare in this region, food production was severely impacted in recent years by the "Ditwa" cyclone and uncertain rainfall during off-seasons.
- Improving irrigation facilities is critical for agricultural development.
- Several abandoned tanks damaged by floods need renovation, and uncultivated paddy fields must be brought back into use.

3. Good Health and Well-being

- There is an ongoing and current need for modern healthcare facilities within the district.

4. Quality Education

- While the performance of urban schools is satisfactory, the performance capacity of rural schools remains inadequate.
- There is an increasing shortage of teachers for selected subjects specifically in rural schools.

5. Clean Water and Sanitation

- Drinking water issues can be resolved by establishing rural water supply schemes and community water projects.

- In certain areas, groundwater quality is unsuitable for drinking, leading to severe chronic kidney diseases.
- Consequently, this district has been included under the National National Prevention of Kidney Disease program.

6. Affordable and Clean Energy

- Almost all household units have been connected to the national electricity grid.
- There are ample opportunities for solar and wind energy production, highlighting the need for private sector investment.

7. Industry, Innovation, and Infrastructure

- There is a high demand for the development of roads and bridge infrastructure.
- Current financial resources are insufficient to solve these infrastructure problems immediately.
- The creation of an Integrated Eco and Leisure Tourism Zone in the Karuwalagaswewa (Kandapurakulam) area is expected to boost tourism growth.
- Private sector investment is required for the development of new industrial zones and other tourism areas.

8. Sustainable Cities and Communities

- Vavuniya town has been selected as one of 10 cities in Sri Lanka to be developed under short, medium, and long-term urban development plans.
- Special attention must be given to the development of road networks and drainage systems.

9. Responsible Consumption and Production

- Agricultural production must be increased through the adoption of new technologies.
- Priority must be given to the development of irrigation projects and canals.

Conclusion

In 2025, the Government of Sri Lanka implemented various programs aimed at the socio-economic development of its people, including:

- Diversified Budget Program
- District Development Programme
- Rural Road Development Programme
- Pura Neguma Project
- Samurdhi / Aswesuma Program

● Resettlement Housing Construction Project

● Rural Development Programme

● Ministry of Tourism Program

● World Food Programme

These programs primarily aim to improve the living standards of rural populations with high poverty and vulnerability, contributing significantly to achieving Sustainable Development Goals. However, community needs remain very high, and the country's current financial situation is insufficient to reach these goals in the short term. Achieving these targets will require a significant period of time, supported by a peaceful environment and a stable government.

Chapter 06 – Human Resource Profile

6.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/(Excess)
Senior	31	21	10 (Vacancies)
Territory	18	07	11 (Vacancies)
Secondary	450	411	39 (Vacancies)
Primary	65	54	11 (Vacancies)

6.2 Effect of Shortage or Excess of Human Resources on the Performance of the Organization

In presence of shortage of human resources in an office, difficulties may arise in carrying out office duties, resulting in an increased workload for other employees and potential stagnation in work. These conditions can adversely impact the institution's performance and may lead to challenges in providing proper services to the people.

An excessive presence of human resources in offices diminishes opportunities for employees to showcase their efficiency and express creativity. This situation increases the demand for resources within the organization, and the surplus of employees can lead to unnecessary expenses for the organization.

Therefore, inadequate or excessive human resources in an office can be factors affecting the efficiency and effectiveness of the organization.

6.3 Human Resource Development

Project Name	Participants	Duration	Investment	Nature of the Project	Outcome
Internal Affairs & Anti-Corruption Law	50	1	42,965.00	Local	Training regarding the Internal Affairs Division and Anti-Corruption Act.
ICT Training Session	15	20	126,010.00	Local	Simplifying work through online services; improving speed and accuracy in handling tasks.
Payroll Management	22	2	29,850.00	Local	Training on salary calculation, deductions, legal regulations, software usage, and report preparation.
Management Development	45	1/2	8,100.00	Local	Training on self-awareness, communication skills, positive thinking, body language, time management, and continuous learning.
Salary and Other Allowances	73	1	13,460.00	Local	Gaining knowledge on basic salary, other allowances, deductions, EPF/ETF, and welfare funds.
Artificial Intelligence (AI)	30	1/2	5,400.00	Local	Gaining the ability to compete in the modern technological world; securing new job opportunities in AI-related fields; capacity to do more work in less time.
Self-Awareness	35	1/2	22,445.00	Local	Participants gain a deep understanding of themselves, leading to reduced stress, increased self-confidence, and improved relationships.
Skill Development and Growth	42	1/2	5,460.00	Local	Aimed at elevating individuals to the next level both personally and professionally.
Public Conduct and Discipline	39	1/2	10,620.00	Local	Developing the maturity to take responsibility for one's own actions and decisions.
Driver Training Session	30	1	21,920.00	Local	Training on vehicle control, traffic rules, emergency management, vehicle maintenance, and fuel economy.
Disciplinary Action	21	1	19,860.00	Local	Provides the confidence and skills needed to maintain discipline in the workplace, solve problems, and communicate honestly with employees.
Productivity	164	7	388,160.00	Local	Completing work quickly and accurately; increasing self-confidence and positive thoughts; improving planning and punctuality.
Procurement	32	3	74,230.00	Local	Training on procurement procedures, supplier management, contract management, savings compliance, and ethics.
Income Tax	30	1	56,250.00	Local	Enables individuals to file their own taxes and facilitates better financial management planning.

Chapter 07 – Compliance Report

No.	Applicable Requirement	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non – compliance in future
1	**The following Financial Statements/ accounts have been submitted on due date**			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	Complied		
1.4	Stores Advance Accounts	Complied		
1.5	Special Advance Accounts	Complied		
1.6	Others	Complied		
2	**Maintenance of books and registers (FR445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		

2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		
03	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The Authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
04	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
05	**Audit queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		

6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2019	Complied		
6.2	All the Internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub- section 40(4) of the National Audit Act No.19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
07	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management committee has been held during the year as per the DMA Circular 1-2019	Complied		
08	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No.01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		

8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
09	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103,104,109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re- tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		

10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	**Advance to Public officers Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad- hoc sub imprest issued as per F.R.371 settled within one month from the completion of the task	Complied		
14.3	The ad- hoc sub imprests had not been issued exceeding the limit approved as per F.R.371	Complied		
14.4	The balance of the imprest account had been	Complied		

	reconciled with the Treasury books monthly			
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the deposit Account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right to information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate/ allegation to public authority by this website or alternative measures.	Complied		
17.3	Bi-Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing citizens charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of	Complied		

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