2025

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வருடாந்த செயலாற்று அறிக்கை மற்றும் கணக்கறிக்கை

Annual Performance Reports & Accounts

Designed : Satheeswaran (DO), Dist.sec Ampara

DISTRICT SECRETARIAT AMPARA

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மாவட்ட செயலகம் – அம்பாறை

District Secretariat – Ampara

Message of the District Secretary - Ampara

The Annual Performance Report has been prepared based on the financial control of the Ampara District Secretariat and the Divisional Secretariats, in accordance with the Public Finance Circular No. 402 dated 12.09.2002. It focuses on the services rendered and projects implemented in the year 2025 by the District Secretariat, which is the center of administration in the Ampara District, operating with the objective of creating a prosperous district empowered by a flourishing community.

Ampara is a major and significantly important administrative district in the Eastern Province of Sri Lanka, contributing immensely to the national economy through the agricultural, fisheries, commercial, tourism, and industrial sectors. The Ampara District also plays a special role in fostering a multicultural society, comprising people from diverse ethnic, religious, and cultural backgrounds.

Bearing the heritage and potential of the historic Digamadulla kingdom, the cultural and environmental features extending from historic sacred sites like Deegawapiya and Rajagala to the beautiful coastal belt of Arugam Bay have made the Ampara District a hub of tourist attraction for both local and foreign visitors. Its contribution to the country’s national production through the agricultural and fisheries industries is also immense. The human resource of our district is qualitatively developed through its educational and technological institutional system. Despite the financial challenges faced in the year 2025, the District Secretariat made an immense contribution to achieving development targets by adapting to government policies through alternative strategies and innovative management techniques. This includes implementing national programs such as "Clean Sri Lanka", uplifting the living standards of the people through social welfare programs like "Aswesuma", and establishing economic stability through rural livelihoods by promoting crops like black gram (undu) and mung bean.

This report contains detailed information on development projects implemented under the district administration, social welfare programs, administrative and development expenditures, revenue management, and the efficiency of public fund utilization.

Implementing financial management responsibly, transparently, and in compliance with government financial regulations, rules, and guidelines can be considered a primary responsibility of the district administration. To successfully achieve this objective, we worked closely with all departments and institutions. I remember with deep gratitude the religious leaders of all faiths who provided the necessary guidance to realize these objectives and targets, the political authority that provided support, as well as the Divisional Secretaries of the Ampara District, the staff of the Divisional Secretariats, heads and staff of other government, semi-government, and non-governmental organizations, civil society organizations, and rural committees who joined hands with us in these endeavors. I also express my appreciation to all staff officers, including the Additional District Secretaries, and the entire staff of the District Secretariat.

Furthermore, I extend my gratitude to the Chief Accountant, Accountant, and the entire financial sector staff of the District Secretariat who contributed to the preparation of this report, as well as to all connected stakeholders. I remain committed to strengthening our dedication to providing efficient financial management and superior public service for sustainable development while elevating the living standards of the people in the district.

Aiming to sustainably promote the social, economic, and physical development of the district and to provide public services efficiently and transparently, I hereby present this Annual Performance Report on the financial management process carried out during the year 2025.

Chinthaka Abeywickrama
District Secretary/Government Agent,
Ampara District

Contents

01. Chapter 01 - Institutional Profile/Executive Summary

1.1 Introduction

The present Ampara district called as ancient Digamadulla Colony is situated in the Eastern Province of Sri Lanka. There is flat hill land here and there in this district. This land 200 feet is upper from the sea level and hill 1000 feet is upper from sea level. This land consist all resources. There are paddy continues land from Uva range to the east coast and there are lot of charming places. The lagoons are beautiful in the rainy season. The paddy filed look very charm during the monsoon period and watch tower will be setup here and there by Sinhala, Tamil and Muslim farmers in these paddy field. It is easy to find wild life such as elephants, pigs and peacock during the harvesting period and goats and cattle will be in the paddy land after the harvesting. During the month of July, it will be in heavy dried condition.

In 1924, these area ware administrated in the name Wevehampattu by the then government officers under the Government Agent of Batticaloa. As Mr Veddave was the first load of the country, the ancient irrigation system was rapidly reconstructed under his administration. Based on the above development works, DS Senanayaka started the Galoya Development Project. The Ampara is a good creation of agriculture colony scheme. Ampara District was established as an administrative district in the year 1961 including previous administrative unit of Wevehampattu, Binthannapattu, Panamapattu, Sammanthuraipattu, Nintavurpattu and Akkraipattu. Mr. J.D.S.D. Liyanage assumed his duty on 10th April, 1961 as first Government Agent of Ampara District. In the year 1980, the Dehiyattakandya area which was under "C" Zone of Mahaweli Development Scheme was attached to this district.

There are four electoral divisions such as Sammanthurai, Pottuvil, Kalmunai and Ampara and 19 Divisional Secretariat Divisions,one sub Divisional Secretariat Division 503 Grama Niladhary Divisions and 614 villages including 02 Municipal Council, 01 Urban Council, 17 Pradeshiya Sabhas and 14 Police Stations in the present Ampara District. This district is very beautiful with 115 km extent of seashore, hill and flat land, rivers and lake crossing the villages, fruitful paddy land and free wild life. There are 223 Buddhist Temples, 203 Hindu Temples, 369 Muslim Mosques and 74 Christian Temples that are reflecting various ethnic culture in the Ampara district.

As per census report total population of Ampara District are 744,551 and total families are 202,861 as 45.6% of Muslim, 37.1% of Sinhala,16.1% of Tamil and 0.4% of other community peoples are living together with hormonally.

This district consist of 4,476 Km^2 of land extent. There are 1,264.47 Km^2 agriculture land, 328.03 Km^2 Internal reservoir area and 2,097.53 Km^2 forest and range land. In this district, annual rain fall is 1886 ml and average heat is 29.81C. Ampara District was rewarded as "Jathiye Vee Bissa" for the agriculture contribution with yield of 22.5% in the paddy cultivation through the large irrigation system of Senanayaka Samudraya and this district contributes to the national food production through the sugar cane cultivation, additional crops cultivation, animal husbandry and fisheries. Ampara district is able to provide higher status in the education sector through the University, Advance Technological Institute, College of Education, Technical College, Vocational Training Centre, National Schools and other developed schools. It is proud that national and international rewards for productivity to Ampara health service. Ampara district has been converted as an attractive place for local and foreign tourists with specific places such as Galoya National Park, Kumana Natural Park, Lahugala National Park and Arukampai Surfing Place and also significant religious and cultural places such as Rajagala, Deegawapiya, Magul Maha Viharai, Buddangala, Uhanthai Temple and Kadatkaraipalli.

Historical Background of Ampara District

The ancient Sri Lanka consisted of three kingdoms such as Ruhunu, Rajarata and Mayarata. The historical evidence ratifies that the history of Deegawapi or Digamadulla kingdom which was considered as a vital wealthiest resource of Ruhunu kingdom prolongs up to the period of Lord Buddha. In terms of the ancient chronicle stories, Vijaya came to Sri Lanka when Lord Buddha reached the utmost stage of blissful rest of lying on the bed of his nibbana. When Lord Buddha was graciously present in Sri Lanka for the third time at the invitation of king, Manik Akkitha Nagar, it is said that he was graciously present in the Deegawapi area.

Ampara emerged as a settlement of Aryans during the monarchy of Bandugasdeva who ruled the country after Vijaya. The chronicle stories state that Thiyaugamam established by the Prince, Thiyahu who is a brother of the queen of Bandugasdeva king, Kathiyana Kumari was later called in the names of Deegawapi and Digamadulla.

Bandugabaya Prince, son of Digagamini brought Anuradhapura under his rule and made it as the capital of his monarchy. Thereafter, Digamadulla was ruled as an administrative area under Anuradhapura kingdom. It also prospered as a vital granary. When the Polonaruwa kingdom declined, its reign was pushed to the south western area and Ampara emerged as a forest reserve.

The Major Irrigational Technology of Mahasena expanded from the area of Viththanna in the east to Kandy through Thamankaduwa and Serunuwera. Ruhunu area cannot be easily forgotten for its self-development activity. When we travel around the areas of the Ampara District, we may witness several ruins related with irrigation development that had been developed for a long time.

Professor R.L. Brokiyar says that Galoya was the food land of Veddha society before the historical inscriptions of Sri Lanka was maintained. This is seen in the inscriptions up to the period of 03rd century A.D. established by the prehistoric Aryan society.

The sentences “ye rethiya abaraya ithiya akanatha ithika theramahinda therathuwa” has been inscribed in an inscription located near the Dagoba ruins in the area. In terms of the inscription, the Dagoba has been brought for the development of the Island. This has been introduced as the Dagobas of Mahinda and Iddithiya. This ratified the information/news in Mahawamsa regarding the visit of Mahinda and Iddithiya to Sri Lanka. News confirms that Dagobas were constructed throughout the Island burying tusks/ivories as treasures under them. In the meantime, the letter obtained in Rajagala area says about a woman called Rabitha who is the queen of King Dutugemunu. This is a historically important letter. Likewise, the inscription gives the evidence about the matrimonial relationship between the families of the Queen Nanthamithrai and King Dugemunu. According to this inscription and inscription in Omunugala in the Ampara District prove that the daughter of the king Dutugemunu and son of Nanthamithri got married.

The scholars accept/recognize that the inscription of 10th century as an extra ordinary historical resource. In terms of the inscription, it is proven that Sachchiriya Singha lived in Ampara during his ultimate period. The inscription says that the village referred to in the inscription was a self-sufficient village and things were not brought from the outer areas for the sale. The said inscription further refers to that the area was ruled by the kingdom of Anuradhapura

Historical evidence proves that Ampara was a prominent place during the Polonnaruwa regime. Digamadulla had immensely assisted the campaign led by Maha Vijayabahu to redeem the country from the Cholar dominance. The inscription also mentions about the wars made by him in his mission. Further information says that Digamadulla had been under the dominance of Suhara and Rabeena. The book published by the University of Sri Lanka on the history of Sri Lanka says that the king Maha Parakiramabahu warred with Suhara Rabeena in Ampara in order to confiscate the tusks/ivories. This book also reveals that the right/entitlement Thalava priests during the period of Sri Lanka history belongs Deegawapi. According to the Deegawapi book explaining the precious terms, the King Keerthi Raja Singhan during the period of 1756 visited Deegawapi and reconstructed the Deegawapi Dagoba and paid the homage to the priest of the viharaya. The inscriptive notes that were seen in the Dagoba entrance on the west until the recent time, that have lost their beauty now belongs the inscriptive tradition of Kandy rule.

The contribution of British in the irrigation development made in the Ampara can be pointed out as an important event after the year of 1818, especially the Governor Henry Road visited the eastern province and provided money for the development of irrigation sector. This was a highly valued event. This was a great reason for the British rulers to provide money to reconstruct the irrigation sector. Reconstruction of water reservoirs in the Divulana, Dadayanthalawa and Sagamam in the Ampara District and commencement of Paddipalai river project in 1880 were held under this plan. Under the Paddipalai river project, Ampara tank and Kondawatuwan tank and construction of dams across the Gal Oya river supply water to about 40000 acres, Ampara district was transformed as a stretch of paddy lands.

Thereafter, the fundamental objectives of the Gal Oya Irrigation Project were streamlined and once again Ampara District was formed as the center of development in the east. It should be noted that the ways and means for irrigating water to the lands by constructing reservoirs in high lands was done under the Gal Oya Project. Gal Oya project is a historical one since it was the first time in Sri Lanka that such a project was implemented in Sri Lanka.

According to Coul Brooke and Gamaran Proposal which helped the British to form a new foundation in the British rule of Sri Lanka, Sri Lanka was divided into five provinces. Ampara area had been included in the eastern province. The eastern province also consisted of the districts

Batticaloa and Ampara and the areas of Thamankaduwa and Vinthana. The provinces formed so were later divided into districts. Accordingly, the eastern province consisted of Trincomalee and Batticaloa. Digamadulla and Linthanai were under the Batticaloa district. In 1837, Linthanai was merged with the Badulla district. From 1961 up to the establishment of Ampara district, Digamadulla was not brought under any Administrative Divisions.

1.2 Vision, Mission, Objectives of the Institution

Vision "A prosperous district with an awaken community"

Mission

To build a prosperous district with the community adopting decent and standard living consists in skills, creativity and wellbeing in the fabric of freedom, safety and fascination by managing all the resources of the district complying with good governance mechanism, leading to sustainable development.

Values

- Customer friendly, Service – Sensitive, efficient Staff.
- A working culture of instant solutions with modern and innovative approaches.
- Trustworthy service for all.
- Clean and green environment.
- A mechanism of good governance

1.3 Key Functions

Duty and Responsible of the Administration Branch of the District Secretariat

- Administrative works of the Office
- Administrative responsible (Administration, Leave and Railway Warrants)
- Administrative activities and monitoring activities of DS Divisions
- Administrative Activities of the Grama Niladharies
- Food control activities
- Activities of Paddy Purchasing

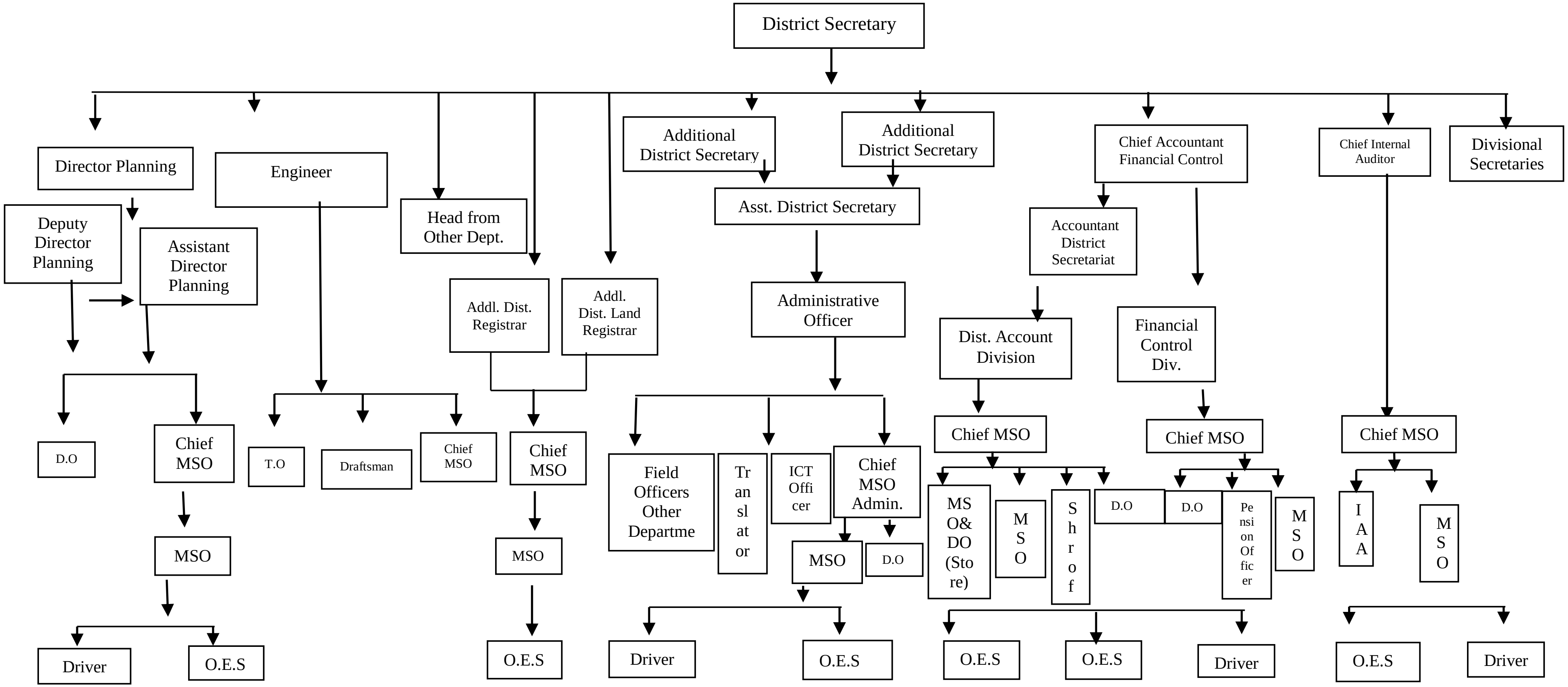
Duties of Financial Division of District Secretariat

- Distribution of allocation and imprest among Divisional Secretariats in the district
- Preparation of account reports of District Secretariat and Divisional Secretariats and reporting to Accounting Officer.
- All payment activities related to District Secretariat.

Duty and Responsible of the Administration and Coordination Branch of the District Secretariat

- Administrative works of the Office
- Social Service Activities
- Cultural and Religious Activities
- Human Resource Development and Skill Development Training Activities
- Appointment activities of Birth, Death and Marriages Registrars and Sudden Death Examiners
- Submission of Name List of Juries to Courts
- Organizing District, National events and various programmed at the District Level
- Activities on the public complaints
- Granting assistant to the peoples through Governmental and non-Governmental Organizations
- Activities of Disaster Management and Tsunami Reconstruction works
- Activities of issuance of permits for guns and explosives items
- Activities of Circuit Bungalow

1.4 Organization Chart of the District Secretariat, Ampara



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

District Secretariat is situated at the north location away 01km from the center of the town. Most administrative duties of the district will be implemented by this office. The building of the District Secretariat was constructed by using metal under Kaloya Scheme. Most of the peoples call this building as Ampara Kachcheri building. The following offices will be operated at the Kachcheri premises. There are 19 DS Divisions and one Sub DS Division 503 Grama Niladhary Divisions under the District Secretariat. Grama Niladhary Divisions under the District Secretariat and Distance from District Secretary's Office as following

S.N	D.S Division	No of Grama Niladhary Divisions	Distance from District Secretary's Office(K.M)
1	Dehiyattakandiya	13	121
2	Padiyathalawa	20	82
3	Mahaoya	17	62
4	Uhana	55	11
5	Ampara	22	-
6	Damana	33	17
7	Lahugala	12	80
8	Pothuvil	27	75
9	Thirukkovil	22	42
10	Alayadivembu	22	28
11	Akkaraipattu	28	28
12	Addalaichenai	32	29
13	Irakkamam	12	10
14	Ninthavur	25	26
15	Karaithivu	17	24
16	Sainthamaruthu	17	25
17	Kalmunai	29	28
18	Kalmunai North (Sub Office)	29	28
19	Navithanveli	20	24
20	Sammanthurai	51	20

1.6 Institutions/Funds coming under the Ministry/Department/Provincial Council

SN	Department/Institute/Other Branches
1.	District Samurdhi Office
2.	Office of the Assistant Commissioner of Elections
3.	Office of the Motor Traffic Department
4.	District Social Security board
5.	District Measurement and Service Unit
6.	District Statistical Unit
7.	Disaster Management Unit
8.	District Sports Unit
9.	Office of Deputy Commissioner of Land
10.	District Land Reform Board
11.	Office of Assistant Commissioner of Land (Province)
12.	Office of Land Use Planning Department
13.	Office of Additional District Registrar
14.	Seeds Certifying Office of the Department of Agriculture
15.	Eastern Province Office of the Export Development Board

1.7 Details of the Foreign Funded Projects (if any)

NIL

02. Chapter 02 – Progress and the Future Outlook

Goals achieved in 2025

Development activities in the District

The “Prosperous Country - Beautiful Life” policy statement identifies building a productive economy as a crucial and priority task with the aim of improving the living standards of the people of the country. The “Decentralized Budget (DCB) Program and the District Development Program” can be mentioned as the major development programs implemented in the year 2025. The decentralized budget program was implemented under 08 development sectors, namely, agriculture, animal husbandry and fisheries, rural infrastructure development, entrepreneurship development, promotion of domestic manufacturing industries, development of basic infrastructure facilities required for the tourism industry, and development of common infrastructure facilities required for a productive economy.

Under these development programs, the decentralized budget program and the district development program were implemented in all the divisional secretariat divisions of the district as well as in the Kalmuna North Sub-Divisional Secretariat Division, with the aim of improving the living standards of the people suffering from poverty by providing the necessary infrastructure facilities to build a productive economy and contributing to the productive work. However, despite the local government elections held in the second quarter of the year and the adverse weather conditions experienced during the first half of the year, which affected the implementation and completion of projects as scheduled, the Divisional Secretariats were able to successfully implement most of the projects approved within the stipulated time frame as per the guidance of the District Secretariat. Furthermore, due to the lack of sufficient time to complete and make payments for certain projects due to adverse weather conditions, allocations have been requested for the year 2026 and have now been provided by the relevant ministries.

Accordingly, 54 projects were successfully completed with an allocation of Rs. 80.0 million under the Decentralized Budget Program and 45 development projects were successfully completed with an allocation of Rs. 59.0 million under the District Development Program.

Furthermore, under the coordination of the Ministry of Transport and Civil Services, 231 road development projects were successfully implemented in all Divisional Secretariat Divisions and Kalmuna North Sub-Divisional Secretariat Division under 02 phases of road development projects identified as priorities in the district, at a cost of Rs. 585.65 million, primarily in line with the government's aspirations to develop the basic infrastructure required to create a productive economy.

Progress of Development Programs – 2025as of (31.12.2025)

#	Project name	Total allocation for the year 2024 (Rs. million)	Number of projects	Total cost (Rs. million)
1	Decentralized Budget Program 237-01-02-01-2509	80.00	54	78.315
2	District Development Program 270-01-01-014-2509-00-11	59.00	45	57.853
3	Rural Road Development Program - Phase 01	280.84	104	270.49
4	Rural Road Development Program - Phase 02	304.81	127	279.14
5	Religious Place Development Program	42.364	58	40.489
6	School playground development plan	10.301	7	10.177
7	Integrated Road Development Programme	48.024	12	46.705
8	Resettlement Housing Project (Rs. 0.9 million)	2290.707	92	228.879
9	Resettlement Housing Project (Rs. 1.5 million)		97	
10	Resettlement Project - Providing Electricity Connections	98.77125	358	96.293
11	Resettlement Project - Providing Water Connections		273	
12	Resettlement Project - Road Development		31	
13	Blue Flag project	9.951	8	9.492
14	Clean Sri Lanka programme	3.518	8	1.845
15	Disaster Management Project	9.14	3	8.677
16	Sanitation Facilities Improvement Program (SACOSAN)	7.65	17	7.403
Total		**1,183.44**	**1,294.00**	**1,135.76**

Provision of Relief for Families Affected by Floods Caused by the Recent Cyclone 'Ditwa' in Ampara District - 2025

Due to the recent flood situation that affected the Ampara District, 7,520 affected families were identified. The highest disaster situation was reported in the Dehiattakandiya Divisional Secretariat Division, where the number of affected families was 731, and they were accommodated in 05 disaster centers.

Within the Ampara District, where a special relief provision programme at the national level was implemented by the government, the granting of allowances for disaster victims under various sectors was carried out as follows:

Sub No.	**Sectors of Compensation**	**Number of Beneficiaries**	**Amount Paid (Rs. Millions)**
1	House Cleaning Allowance	1,831	45.78
2	Provision of Household Equipment	383	19.15
3	House Rent Allowance	93	2.33
4	Allowance for School Children	407	6.11
5	Assistance for Paddy Cultivation Damages	3,308	295.56
Total		**6,022**	**368.93**

Furthermore, nearly 149 highways, bridges, and culverts, along with 402 development projects related to damaged irrigation systems, have been identified in the disaster-affected areas. The expected expenditure to restore water transport and electricity connections is Rs. 477.63 million. Similarly, a significant amount of damage to agriculture, fisheries, and livestock was reported due to this disaster situation, and the government is currently taking steps to implement programmes in the year 2026 to revive these sectors.

Challenges Faced in the Year 2025

In achieving the targets of the year 2025, the District Secretariat faced the following challenges, which were successfully managed:

Delays occurred in implementing projects due to the local government institutional elections held in the opening quarter of the year, and adverse weather conditions such as the floods that accompanied Cyclone Ditwa also occurred.

During the flood situation, the people of the district faced numerous hardships, including a reduction in their income levels and difficulties in finding nutritious food to meet their daily needs. Therefore, the District Secretariat had to coordinate closely with Divisional Secretariats as well as foreign and local organizations to provide the necessary relief to those helpless people.

Plans for the Year 2026

With the objectives of ensuring food security and nutrition for the people of the district, elevating their living standards, providing necessary assistance to mitigate difficulties faced during natural disasters such as floods, and supporting low-income individuals to achieve a sustainable income level, the following plans are expected to be implemented in the year 2026. Accordingly, the overall objective of the District Secretariat for the year 2026 is to ensure the well-being of the local population while contributing to the economic development of the country.

- Implementation of production-economy targeted projects covering all Divisional Secretariat Divisions, utilizing an allocation of approximately Rs. 100 million under the Decentralized Budget Programme.
- Development of rural roads covering all Divisional Secretariats in the district, utilizing an allocation of Rs. 250 million under the Rural Road Development Programme.
- Implementation of projects in various identified sectors through Community Development Councils, utilizing an allocation of Rs. 776.7 million under the Prajashakthi National Movement.
- Implementation of commercial livestock farming projects funded by the Ministry of Agriculture, targeting rural livelihood development.
- Implementation of numerous environmental, social, and ethical development programmes under the "Clean Sri Lanka" programme.

- Continued implementation of food security and nutrition programmes in the year 2026 to meet the daily nutritional needs of individuals who face difficulties in securing nutritious food.

- Implementation of various development projects targeting the tourism industry (such as the "Sunset View Park" project implemented in the Pottuvil Divisional Secretariat Division with an allocation of Rs. 70 million).

- Implementation of resettlement projects for individuals displaced by the war.

- Implementation of agricultural modernization projects using modern agricultural technology to increase the district's contribution to the agricultural sector.

- Empowerment of low-income families, women, and youth through programmes conducted in collaboration with government and non-governmental organizations.

- Further expansion of existing electric fences with the aims of protecting farmers' harvests and safeguarding both human and wild elephant lives.

- Implementation of various projects to uplift the quality of the health sector and improve educational facilities in the district.

- Provision of all necessary cooperation to the Department of Irrigation for the implementation of the Mundeni Aru Project.

- Provision of all necessary cooperation to the Department of Irrigation to carry out renovation work on the Gal Oya River.

- Proper implementation of the "Aswesuma" social welfare programmes within the district.

Chinthaka Abeywickrama
District Secretary/ Government Agent
Ampara

03. 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	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	ACA-1
-	Non Tax Revenue & Others	4	-	-	ACA-1
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		6,778,708,564	6,327,349,004	ACA-3
-	Deposits		659,249,159	642,099,517	ACA-4
-	Advance Accounts		103,799,670	100,377,774	ACA-5
-	Other Main Ledger Receipts		-	-	
-	**Total Non Revenue Receipts (B)**		**7,541,757,393**	**7,069,826,295**	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**7,541,757,393**	**7,069,826,295**	
	Remittance to the Treasury (D)		**70,692,497**	14,481,291	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**7,471,064,896**	**7,055,345,004**	
	Less: Expenditure				
-	**Recurrent Expenditure**				
2,347,680,000.00	Wages, Salaries & Other Employment Benefits	5	2,326,469,064	1,918,341,612	ACA-2(ii)
277,800,000.00	Other Goods & Services	6	229,522,925	235,102,891	ACA-2(ii)
5,200,000.00	Subsidies, Grants and Transfers	7	2,869,444	540,732,863	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	440,400	ACA-2(ii)
2,630,680,000.00	**Total Recurrent Expenditure (F)**		**2,558,861,433**	**2,694,617,767**	
	Capital Expenditure				
143,400,000.00	Rehabilitation & Improvement of Capital Assets	10	129,983,984	44,923,894	ACA-2(ii)
123,000,000.00	Acquisition of Capital Assets	11	90,927,688	78,816,549	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
3,600,000.00	Capacity Building	14	2,846,255	3,182,554	ACA-2(ii)
59,000,000.00	Other Capital Expenditure	15	57,853,917	-	ACA-2(ii)
329,000,000.00	**Total Capital Expenditure (G)**		**281,611,844**	**126,922,997**	
	Deposit Payments		595,434,478	514,136,116	ACA-4
	Advance Payments		165,632,609	178,457,699	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**761,067,087**	**692,593,815**	
	Total Expenditure I = (F+G+H)		3,601,540,364	3,514,134,579	
	Balance as at 31st December J = (E-I)		3,869,524,532	3,541,210,426	
	Balance as per the Imprest Adjustment Statement		3,869,524,532	3,541,210,426	ACA-7
	Impresst Balance as at 31st December		-	-	ACA-3
			-	-	

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

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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	4,186,539,150	10,826,185,165
Financial Assets			
Advance Accounts	ACA-5/5(a)	343,288,740	281,216,669
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**4,529,827,890**	**11,107,401,834**
Net Assets / Equity			
Net Worth to Treasury		79,916,787	81,659,396
Property, Plant & Equipment Reserve		4,186,539,150	10,826,185,165
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	263,371,953	199,557,273
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		**4,529,827,890**	**11,107,401,834**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 01 to 34 and Annexures to accounts presented in pages from 35 to 78 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 Councils and Local Government
Date :2026/02/17

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

Accounting Officer
Chinthaka Abewickrama
District Secretary - Ampara
Date :2026/02/06

Chinthaka Abeywickrama
Government Agent
District Secretary
Ampara District

Chief Accountant
A.L.Mahroof
District Secretariat, Ampara
Date :2026/02/06

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

2

3.3 Statement of Financial Positio

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	246,725,890	220,642,384
Imprest Received	6,778,708,564	6,327,495,277
Recoveries from Advance	104,778,564	105,380,803
Deposit Received	659,249,159	642,099,517
Total Cash generated from Operations (A)	**7,789,462,177**	**7,295,617,981**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	2,550,067,189	2,143,127,579
Subsidies & Transfer Payments	2,869,444	540,732,863
Rehabilitation & Improvement of Capital Assets,Capital Transfers, Capacity Building and Other Capital Expenditure	190,684,156	
Expenditure incurred on behalf of Other Heads	4,119,491,676	3,832,069,078
Imprest Settlement to Treasury	70,692,497	14,481,291
Advance Payments	169,295,049	124,148,057
Deposit Payments	595,434,478	514,136,116
Total Cash disbursed for Operations (B)	**7,698,534,490**	**7,168,694,984**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**90,927,688**	**126,922,997**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Capital Asset Construction, Purchases and Other Investment Acquisitions	90,927,688	126,922,997
Total Cash disbursed for Investing Activities (E)	**90,927,688**	**126,922,997**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(90,927,688)**	**(126,922,997)**
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)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

3

3.4 Notes to the Financial Statements

ACA -1

Statement of Revenue for the period ended 31st December 2025

Revenue Accounting Officer : District Secretary **Expenditure Head No :** 270

Rs.

Revenue Code	Revenue Title	Note	Revenue Estimate (1)		Revenue Collection (2)			(3)	Refund from Revenue (4)			(5)
			Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministries/ Depts. (SA-21-1)	Total	Collection of Arrears Revenue	By Cash	Error Corrections	Total	Net Revenue For the Period 2025
			1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i) +2(ii)	(3)	4(i)	4(ii)	4(iii)=4(i) +4(ii)	5=2(iii)+(3)-4(iii)
						Not Relevant						

2026.02.06
Date

Chief Accountant
A.L.Mahroof
District Secretariat, Ampara

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

Revenue Accounting Officer
Chinthaka Abewickrama
District Secretary - Ampara

Chinthaka Abeywickrama
Government Agent
District Secretary
Ampara District

Statement of Expenditure for the period ended 31st December 2025

Expenditure Head No :270 District Secretariat :Ampara

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Provisions: Supplementary Estimate Provision (2)	Provisions: FR 66/69 Transfers (3) (-)/+	Provisions: Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure: Expenditure Incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Expenditure: Total Expenditure (7)=(5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Net Effect: Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100	Net Effect: Reasons for the Variance
Recurrent Expenditure												
Programme (1)												
Prog./Proj./Sub proj./Object code/Item												
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5											
Personal Emoluments			**2,061,500,000**	**287,680,000**	**(1,500,000)**	**2,347,680,000**	**2,320,544,264**	**5,924,800**	**2,326,469,064**	**21,210,936**		-
1001 Salaries & Wages		11	1,129,000,000	287,680,000	120,000,000	1,536,680,000	1,533,063,589		1,533,063,589	3,616,411	0	casual Savings
1002 Overtime & Holiday Payments		11	44,500,000		11,500,000	56,000,000	55,525,828		55,525,828	474,172	1	expenditure Conrol
1003 Other Allowances		11	888,000,000		(133,000,000)	755,000,000	731,954,847	5,924,800.00	737,879,647	17,120,353	2	casual Savings
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6											
Travelling Expenditure			**24,300,000**	**-**	**1,500,000**	**25,800,000**	**24,452,375**	**-**	**24,452,375**	**1,347,625**		
1101 Domestic		11	24,300,000		1,500,000	25,800,000	24,452,375		24,452,375	1,347,625	5	expenditure Conrol
Total (a)			**2,085,800,000**	**287,680,000**	**-**	**2,373,480,000**	**2,344,996,639**	**5,924,800**	**2,350,921,439**	**22,558,561**		
Supplies			**93,800,000**	**-**	**-**	**93,800,000**	**68,481,438**	**-**	**68,481,438**	**25,318,562**		
1201 Stationery & Office Requisites		11	36,500,000			36,500,000	32,609,054		32,609,054	3,890,946	11	expenditure Conrol
1202(002) -Fuel Allowances for head of dept.		11	19,100,000			19,100,000	14,452,062		14,452,062	4,647,938	24	expenditure Conrol
1202(009) -Fuel for Pool Vehicle		11	21,000,000			21,000,000	10,536,831		10,536,831	10,463,169	50	expenditure Conrol
1202(010) -Fuel For Other Purpose		11	8,500,000			8,500,000	3,126,376		3,126,376	5,373,624	63	expenditure Conrol
1203 Diets & Uniforms		11	8,250,000			8,250,000	7,312,000		7,312,000	938,000	11	casual Savings
1204 Medical Supplies		11				-			-	-		
1205 Other		11	450,000			450,000	445,115		445,115	4,886	1	expenditure Conrol
Total (b)			**93,800,000**	**-**	**-**	**93,800,000**	**68,481,438**	**-**	**68,481,438**	**25,318,562**		
Maintenance Expenditure			**66,600,000**	**-**	**(4,500,000)**	**62,100,000**	**52,625,560**	**-**	**52,625,560**	**9,474,440**		
1301 Vehicles		11	33,000,000		(4,500,000)	28,500,000	20,190,778		20,190,778	8,309,222	29	expenditure Conrol
1302 Plant and machinery		11	10,600,000			10,600,000	10,227,145		10,227,145	372,855	4	expenditure Conrol
1303 Building and Structures		11	23,000,000			23,000,000	22,207,637		22,207,637	792,363	3	expenditure Conrol
1304 Software Maintenance		11										
Total (c)			**66,600,000**	**-**	**(4,500,000)**	**62,100,000**	**52,625,560**	**-**	**52,625,560**	**9,474,440**		
Services		11	**91,600,000**	**-**	**4,500,000**	**96,100,000**	**83,963,552**	**-**	**83,963,552**	**12,136,448**		
1401 Transport		11	600,000			600,000	600,000		600,000	-	0	
1402 Postal & Communication		11	15,200,000			15,200,000	13,215,362		13,215,362	1,984,638	13	expenditure Conrol
1403 Electricity & Water		11	36,500,000			36,500,000	29,610,258		29,610,258	6,889,742	19	expenditure Conrol
1404 Rents & Local Taxes		11	1,100,000			1,100,000	840,101		840,101	259,899	24	Most of Our division offices are not included rent and local taxes
1405 Cleaning and Janitorial Services		11	11,000,000			11,000,000	9,483,487		9,483,487	1,516,513	14	expenditure Conrol
1406 Interest Payment for Leased vehicles		11				-			-	-		
1407 Security Services		11	12,000,000		4,500,000	16,500,000	16,306,969		16,306,969	193,031	1	expenditure Conrol

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	
1408 Lease Rental for Vehicles Procured under Operational Leasing		11				-			-	-		
1409 (138) - Machinery and Office Equipments Service Agreements		11	2,500,000			2,500,000	2,221,313		2,221,313	278,687	11	expenditure Conrol
1409 (139) - Vehicle Insuarnce		11	2,700,000			2,700,000	1,910,867		1,910,867	789,133	29	expenditure Conrol
1409 (140) - Miscellaneouse Service Expenditure		11	10,000,000			10,000,000	9,775,196		9,775,196	224,804	2	expenditure Conrol
Total (d)			**91,600,000**	**-**	**4,500,000**	**96,100,000**	**83,963,552**	**-**	**83,963,552**	**12,136,448**		
Total Expenditure on Other Goods & Services (a+b+c+d)			**2,337,800,000**	**287,680,000**	**-**	**2,625,480,000**	**2,550,067,189**	**5,924,800**	**2,555,991,989**	**69,488,011**		
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	**7**											
Transfers			**5,200,000**	**-**	**-**	**5,200,000**	**2,869,444**	**-**	**2,869,444**	**2,330,556**		
1506 Property Loan Interest to Public Servants		11	5,200,000			5,200,000	2,869,444		2,869,444	2,330,556	45	property loans are Temperaly Suspended
Total			**5,200,000**	**-**	**-**	**5,200,000**	**2,869,444**	**-**	**2,869,444**	**2,330,556**		
OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS	**8**											
Interest Payments and Discounts												
Total												
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE	**9**											
Other Recurrent Expenditure												
Total												
Programme (1)												
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			**2,343,000,000**	**287,680,000**	**-**	**2,630,680,000**	**2,552,936,633**	**5,924,800**	**2,558,861,433**	**71,818,567**		
Capital Expenditure												
Programme (1)												
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT												
Rehabilitation & Improvements of Capital Assets	**10**		**143,400,000**	**-**	**-**	**143,400,000**	**129,983,984**	**-**	**129,983,984**	**13,416,016**		
2001 (048) - Buildings & structures-District		11	15,000,000			15,000,000	15,000,000		15,000,000	-	0	
2001 (049) - Buildings & structures-Divisional		11	17,000,000			17,000,000	16,335,359		16,335,359	664,641	4	expenditure Conrol
2001 (050) - Nilasewana Sewa piyasa		11	93,400,000			93,400,000	87,423,093		87,423,093	5,976,907	6	expenditure Conrol
2002 Plant, Machinery & Equipment		11	6,000,000			6,000,000	5,786,660		5,786,660	213,340	4	expenditure Conrol
2003 Vehicles		11	12,000,000			12,000,000	5,438,871		5,438,871	6,561,129	55	No major Renovation
Total (a)			**143,400,000**	**-**	**-**	**143,400,000**	**129,983,984**	**-**	**129,983,984**	**13,416,016**		
Acquisition of Capital Assets	**11**		**123,000,000**	**-**	**-**	**123,000,000**	**90,927,688**	**-**	**90,927,688**	**32,072,312**		
2101 Vehicles												
2102 Furniture & Office Equipment		11	12,000,000			12,000,000	11,827,185		11,827,185	172,815	1	expenditure Conrol
2103 Plant, Machinery & Equipment		11	11,000,000			11,000,000	10,845,986		10,845,986	154,015	1	expenditure Conrol
2104 Buildings & Structures		11	100,000,000			100,000,000	68,254,517		68,254,517	31,745,483	32	competative Advantages
Total (b)			**123,000,000**	**-**	**-**	**123,000,000**	**90,927,688**	**-**	**90,927,688**	**32,072,312**		
Capital Transfers	**12**											

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)+(5)	(8)=(4)-(7)	(9)=(8)/(4)*100	
Total (c)												
<u>Acquisition of Financial Assets</u>	13											
Total (d)												
<u>Capacity Building</u>	14		3,600,000	-	-	3,600,000	2,846,255	-	2,846,255	753,745		
2401 Staff Training		11	3,600,000			3,600,000	2,846,255		2,846,255	753,745	21	expenditure Conrol
Total (e)			**3,600,000**	**-**	**-**	**3,600,000**	**2,846,255**	**-**	**2,846,255**	**753,745**		
<u>Other Capital Expenditure</u>	15		-	59,000,000	-	59,000,000	57,853,917	-	57,853,917	1,146,083		
2509 - District Development Programme				59,000,000		59,000,000	57,853,917		57,853,917	1,146,083	2	competative
Total (f)			**-**	**59,000,000**	**-**	**59,000,000**	**57,853,917**	**-**	**57,853,917**	**1,146,083**		
<u>Programme (1)</u>												
Total Expenditure on Public Investments (a+b+c+d+e+f)			270,000,000	59,000,000	-	329,000,000	281,611,844	-	281,611,844	47,388,156		
Grand Total (Notes 5 to 15) - Total Expenditure			2,613,000,000	346,680,000	-	2,959,680,000	2,834,548,477	5,924,800	2,840,473,277	119,206,723		

....
Chief Accountant
A.L.Mahroof
District Secretariat, Ampara
Date: 2026/02 06

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 270 **District Secretariat :** Ampara

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						
Personal Emoluments							
1001 Salaries & Wages			1,129,000,000	1,536,680,000	407,680,000	36	Transfer of Provisions as per FR 66 and Suplimentory Allocation
1002 Overtime & Holiday Payments			44,500,000	56,000,000	11,500,000	26	Transfer of Provisions as per FR 66
1003 Other Allowances			888,000,000	755,000,000	(133,000,000)	-15	Transfer of Provisions as per FR 66
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6						
Travelling Expenditure							
1101 Domestic			24,300,000	25,800,000	1,500,000	6	Transfer of Provisions as per FR 66
1102 Foreign							
Total (a)			**2,085,800,000**	**2,373,480,000**	**287,680,000**		
Supplies							
1201 Stationery & Office Requisites			36,500,000	36,500,000	-	0	
1202(002) -Fuel Allowances for head of dept.			19,100,000	19,100,000	-	0	
1202(009) -Fuel for Pool Vehicle			21,000,000	21,000,000			
1202(010) -Fuel For Other Purpose			8,500,000	8,500,000			
1203 Diets & Uniforms			8,250,000	8,250,000	-	0	
1204 Medical Supplies			-	-	-		
1205 Other			450,000	450,000	-	0	
Total (b)			**93,800,000**	**93,800,000**	**-**	-	

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
Maintenance Expenditure							
1301 Vehicles			33,000,000	28,500,000	(4,500,000)	-14	Transfer of Provisions as per FR 66
1302 Plant and machinery			10,600,000	10,600,000	-	0	
1303 Building and Structures			23,000,000	23,000,000	-	0	
1304 Software Maintenance			-		-		
Total (c)			**66,600,000**	**62,100,000**	**(4,500,000)**		
Services							
1401 Transport			600,000	600,000	-	0	
1402 Postal & Communication			15,200,000	15,200,000	-	0	
1403 Electricity & Water			36,500,000	36,500,000	-	0	
1404 Rents & Local Taxes			1,100,000	1,100,000	-	0	
1405 Cleaning and Janitorial Services			11,000,000	11,000,000	-	0	
1406 Interest Payment for Leased vehicles			-	-	-		
1407 Security Services			12,000,000	16,500,000	4,500,000	38	Transfer of Provisions as per FR 66
1408 Lease Rental for Vehicles Procured under Operational Leasing			-	-	-		
1409 (138) - Machinery :and Office Equipments . Service Agreements			2,500,000	2,500,000	-	0	
1409 (139) - Vehicle Insuarnce			2,700,000	2,700,000	-	0	
1409 (140) - Miscellaneouse Service Expenditure			10,000,000	10,000,000	-	0	
Total Expenditure on Other Goods & Services			**91,600,000**	**96,100,000**	**4,500,000**		
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	7						
Transfers							
1506 Property Loan Interest to Public Servants			5,200,000	5,200,000	-	0	
Total			**5,200,000**	**5,200,000**	**-**		
OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS	**8**						
Interest Payments and Discounts							
Total							

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE	**9**						
Other Recurrent Expenditure							
Total							
Programme (1)							
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			**2,343,000,000**	**2,630,680,000**	**287,680,000**		
Capital Expenditure							
Programme (1)							
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT							
Rehabilitation & Improvements of Capital Assets	**10**						
2001 (048) - Buildings & structures-District			15,000,000	15,000,000	-	0	
2001 (049) - Buildings & structures-Divisional			17,000,000	17,000,000	-	0	
2001 (050) - Nilasewana Sewa piyasa			93,400,000	93,400,000	-	0	
2002 Plant, Machinery & Equipment			6,000,000	6,000,000	-	0	
2003 Vehicles			12,000,000	12,000,000	-	0	
Total (a)			**143,400,000**	**143,400,000**	**-**		
Acquisition of Capital Assets	**11**						
2101 Vehicles							
2102 Furniture & Office Equipment			12,000,000	12,000,000	-	0	
2103 Plant, Machinery & Equipment			11,000,000	11,000,000	-	0	
2104 Buildings & Structures			100,000,000	100,000,000	-	0	
2105 Lands & Land Improvements							
2106 Software Development							
2108 Capital Payment for Leased Vehicles							
Total (b)			**123,000,000**	**123,000,000**			

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for the Variance
Capital Transfers	12						
2205 Capital Grants to Non-Public Institution							
Total (c)							
Acquisition of Financial Assets	13						
Total (d)							
Capacity Building	14						
2401 Staff Training			3,600,000	3,600,000	-	-	
Total (e)			**3,600,000**	**3,600,000**	-		
Other Capital Expenditure	15						
2509 - District Development Programme			-	59,000,000	59,000,000	0	
Total (f)			-	**59,000,000**	**59,000,000**		
Programme (1) **Total Expenditure on Public Investments (a+b+c+d+e+f)**			**270,000,000**	**329,000,000**	**59,000,000**		
Grand Total (Notes 5 to 15)			**2,613,000,000**	**2,959,680,000**	**346,680,000**		

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Chief Accountant

A.L.Mahroof

District Secretariat, Ampara

Date: 2026/02 06

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

Statement of Imprest Account for the year 2025

District Secretariat : Ampara
Expenditure Head No. : 270

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)	
7002/0/0/288/0/24				6,778,708,564	667,333,176	7,446,041,740	7,375,349,243	70,692,497	7,446,041,740	0	0	0	0	0

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
A.L.Mahroof
District Secretariat, Ampara
Date: 2026/02 06

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

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

Statement of Deposit Accounts as at 31st December 2025

Expenditure Head No :270 **District Secretariat :Ampara**

Rs.

Name o f Deposit Accounts	Deposit Number	Balance as at 1st January 2025	Credited during the year	Debited during the year	Balance as at 31st December 2025	Balance as per Treasury Book as at 31st December 2025
Security Deposits	6000-0-0-0001-0089	61,500	10,924,296	6,782,177	4,203,619	4,203,619
Tender Deposits	6000-0-0-0002-0119	147,583	1,793,500	1,882,083	59,000	59,000
Revenue Transfer to Provincial Councils	6000-0-0-0014-0013	1,360,811	84,261,534	84,622,120	1,000,225	1,000,225
Retention Money for Construction	6000-0-0-0016-0067	65,933,103	94,687,164	54,561,323	106,058,945	106,058,945
Funds Received for Reimburesement of Expenditure	6000-0-0-0020-0011	132,054,276	467,582,665	447,586,775	152,050,165	152,050,165
Grand Total		**199,557,273**	**659,249,159**	**595,434,478**	**263,371,953**	**263,371,953**

* Format should be amended including only the relevent Deposit numbers

....

Chief Accountant
A.L.Mahroof
District Secretariat, Ampara
Date: 2026/02 06

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

ACA- 5

Statement of Advance Accounts as at 31st December 2025

Expenditure Head No : 270 **District Secretariat :** Ampara

Rs.

Name of Advance Account	Advance Account Number	Balance as at 1st January 2025	Maximum Limits of Expenditure Rs……..		Minimum Limits of Receipts Rs……..		Maximum Limits of Debit Balance Rs……..	Maximum Limits of Liabilities Rs……..	Balance as per Treasury Books as at 31st December 2025
			Debits during the year		Credits during the year		Balance as		
		(1)	(2)		(3)		4=(1)+(2)-(3)		
			In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advance to Public Officers		281,455,801	158,943,893	6,688,716	93,657,817	10,141,853	343,288,740		343,288,740
(2) Other Advances									
(3) Miscellaneous Advances									

…………………………………

Chief Accountant

A.L.Mahroof

District Secretariat, Ampara

Date: 2026/02 06

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

ACA- 5(a)

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

Expenditure Head No :270 **District Secretariat :Ampara**

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

....

Chief Accountant
A.L.Mahroof
District Secretariat, Ampara
Date: 2026/02/ 06

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

ACA- 5(b)

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

Expenditure Head No :270 **District Secretariat :Ampara**

Advance Number	Project Description	Balance as at 01.01.2025 (Rs.) (1)	During the Year 2025 Recoveries (Dr.) (2)	Paid (Cr.) (3)	Balance as at 31.12.2025 (Rs.) 4=1+3-(2)
(1) Rent Advance Eg. 9189-250-0-1-0-1		Nill			
Total (a)					
(2) Work Advance Eg. 9189-250-0-2-0-1		Nill			
Total (b)					
Grand Total (a)+(b)					

....
Chief Accountant
A.L.Mahroof
District Secretariat, Ampara
Date: 2026/02/06

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

Non Financial Asset Acct Summary for the Month of December 2025

To		Printed By	**Huzainca2017**
District Secretariat Ampara (270)		New Table No	**:SA-80**
From		Old Table No	:BTBL 72A
Director General, , Department of State Accounts, ,		Report Date	2/5/2026 11:19:09 AM
General Treasury, Colombo1.			

NEW CIGAS FINAL 2025 REPORTS

Head	Code	Opn_Bal	Upto_Last_Month	Current_DR	Current_CR	Clsn_Balance
270	9151-0-0-270-0-0-0	2,933,540,557.02	-1,375,694,272.13	14,115,000.00	3,977,543.80	1,567,983,741.09
270	9152-0-0-270-0-0-0	4,085,464,610.53	-3,365,665,798.77	10,007,235.08	1,500,292.50	728,305,754.34
270	9153-0-0-270-0-0-0	3,310,058,000.00	-1,628,249,000.00	0.00	0.00	1,681,809,000.00
270	9160-0-0-270-0-0-0	497,121,997.81	-302,124,569.74	13,443,226.09	0.00	208,440,654.16

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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.

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A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

Cumulative Non Financial Asset Accounts Report- Central Govt-2025

FINAL 2025 NEW CIGAS REPORTS

Land-9153:	1,681,809,000.00	Table:	SA 82
Building- 9151:	1,567,983,741.09	Year:	2025
Machinary-9152:	731,896,180.63	Rpt Date	2/5/2026 11:19:52 AM
WIP-9160:	208,440,654.15	Head	270
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	360,534,970.93	3,000,000.00	0.00	0.00	0.00	363,534,970.93
		Garages	****6111102	3,028,077.62	3,000,000.00	0.00	0.00	0.00	6,028,077.62
		Hotels & Restaurants	****6111106	2,581,118.43	0.00	0.00	0.00	0.00	2,581,118.43
		Quarters	****6111107	335,855,774.88	0.00	0.00	0.00	0.00	335,855,774.88
		Circuit Bunglows	****6111108	19,070,000.00	0.00	0.00	0.00	0.00	19,070,000.00
9151	1.2-Non Residential Building		61112	888,491,036.73	315,957,733.43	0.00	0.00	0.00	1,204,448,770.16
		Office Building	****6111201	877,528,748.78	315,957,733.43	0.00	0.00	0.00	1,193,486,482.21
		Building for Public	****6111204	10,962,287.95	0.00	0.00	0.00	0.00	10,962,287.95

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

		Entertainment							
9160	1.4-WIP-Building & Structure		61114	140,186,137.03	0.00	0.00	68,254,517.12	0.00	208,440,654.15
		WIP-Building & Structure	****611140	104,223,295.20	0.00	0.00	68,254,517.12	0.00	172,477,812.32
		Office Building	****611148	35,962,841.83	0.00	0.00	0.00	0.00	35,962,841.83
9152	2.1-Transport Equipment		61121	284,398,500.00	0.00	0.00	0.00	0.00	284,398,500.00
		Passenger vehicle	****6112101	275,008,500.00	0.00	0.00	0.00	0.00	275,008,500.00
		Agricultural vehicle	****6112103	9,145,000.00	0.00	0.00	0.00	0.00	9,145,000.00
		Motor cycle	****6112109	245,000.00	0.00	0.00	0.00	0.00	245,000.00
9152	2.2-Other Machinary & Equipment		61122	400,459,410.60	24,244,089.21	0.00	22,794,180.82	0.00	447,497,680.63
		Office Equipment	****6112201	45,116,577.90	4,027,918.26	0.00	2,369,268.50	0.00	51,513,764.66
		Computer Equipment	****6112202	123,334,949.10	14,358,428.84	0.00	7,774,302.00	0.00	145,467,679.94
		Electrical Equipment	****6112203	55,360,698.74	3,127,376.26	0.00	4,344,426.50	0.00	62,832,501.50
		Communication Equipment	****6112204	16,747,997.82	335,842.50	0.00	425,658.00	0.00	17,509,498.32
		Furniture	****6112205	158,724,728.04	2,394,523.35	0.00	7,880,525.82	0.00	168,999,777.21
		Musical	****6112206	51,450.00	0.00	0.00	0.00	0.00	51,450.00

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

		Instruments							
		Sports equipment	****6112208	12,200.00	0.00	0.00	0.00	0.00	12,200.00
		Books Periodical & Journals	****6112210	8,100.00	0.00	0.00	0.00	0.00	8,100.00
		Laboratory Instruments	****6112211	59,200.00	0.00	0.00	0.00	0.00	59,200.00
		Industrial & Manufacturing Equipment	****6112212	19,000.00	0.00	0.00	0.00	0.00	19,000.00
		Construction Eqipment	****6112213	9,450.00	0.00	0.00	0.00	0.00	9,450.00
		Broadcasting Equipment	****6112214	767,195.00	0.00	0.00	0.00	0.00	767,195.00
		Defence Equipment	****6112215	4,000.00	0.00	0.00	0.00	0.00	4,000.00
		Agricultural & Dairy Farm Equipment	****6112216	239,364.00	0.00	0.00	0.00	0.00	239,364.00
		Fire Protection Equipment	****6112217	4,500.00	0.00	0.00	0.00	0.00	4,500.00
9153	4.1-Land		61410	1,681,809,000.00	0.00	0.00	0.00	0.00	1,681,809,000.00
		Land	****614100	1,681,809,000.00	0.00	0.00	0.00	0.00	1,681,809,000.00

REMARKS

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A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

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ACA-7

Statement of Imprest Adjustment

Revenue Collected by **Other Entities** on behalf of **Reporting Entity**	xxx	
Expenditure incurred by **Reporting Entity** on behalf of **Other Entities**	4,119,491,676	
Debits made to Advance "B" Account on behalf of **Other Entities**	3,904,319	
Credits made to Advance "B" Account by **Other Entities**	9,498,736	4,132,894,732
Less:		
Revenue Collected by **Reporting Entity** on behalf of **Other Entities**	246,725,890	
Expenditure incurred by **Other Entities** on behalf of **Reporting Entity**	5,924,800	
Credits made to Advance "B" Account on behalf of **Other Entites**	9,694,030	
Debits made to Advance "B" Account by **Other Entities**	1,025,479	263,370,200
Imprest Adjustment Balance as at 31st December 2025		**3,869,524,532**

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

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara District

3.5 Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
1002.07.00	Stamp Duty	-	-	55,320.43	-
1003.07.02	Registration Fees relevant to the Department of Registrar General	-	-	4,660,602.97	-
1003.07.03	Private Timber Transport	-	-	686,026.44	-
1003.07.05	License fees relevant to the Ministry of Defense	200,000.00	200,000.00	273,360.00	136.7
1003.07.99	Other	5,250,000.00	5,250,000.00	9,408,855.44	179.2
2002.01.01	Rent on Government Building & Housing	4,000,000.00	3,500,000.00	2,930,782.42	83.7
2002.01.03	Rent from Land & Other	-	-	140.00	
2002.02.99	Other	13,250,000.00	13,250,000.00	13,515,483.59	102.0
2003.01.00	Departmental sales	-	-	-	-
2003.02.03	Fees under Registration of Persons	-	-	13,726,290.00	-
2003.02.13	Examination & Other Fees	-	-	100,950.00	-
2003.02.14	Fees under the Motor Traffic Act & Other receipts	-	-	24,703,819.00	-
2003.02.99	Sundries	2,000,000.00	600,000.00	629,644.23	104.9
2003.07.00	Government Paddy Purchasing Programme	-	-	20,692,497.45	-
2003.99.00	Other Receipts	16,500,000.00	16,500,000.00	17,161,447.46	104.0
2004.01.00	Central Government	-	-	138,019,996.60	-
2006.02.01	Vehicles	-	-	-	-
2006.02.02	Other	-	-	160,674.00	-

3.6 Performance of the Utilization of Allocation

ACA - 2

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

Expenditure Head No : 270 **District Secretariat:** Ampara

Rs.

Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Effect Savings / (Excesses) (6)=(4)-(5)
Programme (1)	(1) Recurrent	2,343,000,000	287,680,000	137,500,000 (137,500,000)	2,630,680,000	2,558,861,433	71,818,567
	(2) Capital	270,000,000	59,000,000		329,000,000	281,611,844	47,388,156
	Sub Total	2,613,000,000	346,680,000	-	2,959,680,000	2,840,473,277	119,206,723
	Sub Total						
	Grand Total	2,613,000,000	346,680,000	-	2,959,680,000	2,840,473,277	119,206,723

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Chief Accountant
A.L.Mahroof
District Secretariat, Ampara
Date 2026/02/06

A.L. Mahroof
Chief Accountant
For Government Agent
Ampara - District

11

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

Serial No.	Allocation Received from Which Ministry /Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
1	Presidential Secretarat- 001	Recurrent	-	-	-	-
2		Capital	7,518,450.00	7,518,450.00	4,238,256.50	56.37
3	Election Commision - 020	Recurrent	23,578,536.90	23,578,536.90	23,259,901.90	98.65
4		Capital	-	-	-	-
5	Ministry of Buddhasasana, Religious and Cultural Affairs -101	Recurrent	1,689,683.21	1,689,683.21	442,359.94	26.18
6		Capital	38,319,597.41	38,319,597.41	36,998,402.74	96.55
7	Ministry of Finance, Planning and Economic Development - 102	Recurrent	1,719,215,285.00	1,719,215,285.00	1,667,030,402.00	96.96
8		Capital	-	-	-	-
9	Ministry of Defence- Disaster Management Division -103	Recurrent	63,583,282.83	63,583,282.83	58,791,697.70	92.46
10		Capital	208,280,000.00	208,280,000.00	90,272,330.66	43.34
11	Ministry of Justice, Prison Affairs and Constitutional Reforms - 110	Recurrent	42,348,227.19	42,348,227.19	32,563,441.53	76.89
12		Capital	2,971,898.00	2,971,898.00	2,779,542.00	93.53
13	Ministry of Health - Indigenous Medicine Sector -111	Recurrent	16,875,049.80	16,875,049.80	14,061,578.10	83.33
14		Capital	5,502,975.00	5,502,975.00	5,361,564.75	97.43
15	Ministry of Foreign Affairs, Foreign Employment and Tourism 112	Recurrent	1,470,000.00	1,470,000.00	1,392,156.33	94.70
16		Capital	10,179,412.00	10,179,412.00	9,728,980.49	95.58
17	Ministry of Transport,Higyway and Urban Development - 117	Recurrent	-	-	-	-
18		Capital	586,850,000.00	586,850,000.00	551,625,199.37	94.00
19	Ministry of Agriculture, Livestock, Land and Irrigation - Agriculture Division -118	Recurrent	40,241,049.68	40,241,049.68	39,932,262.40	99.23
20		Capital	41,481,798.01	41,481,798.01	36,759,682.98	88.62
21	Ministry of Agriculture, Livestock, Land and Irrigation - Land Section -118	Recurrent	16,105,437.60	16,105,437.60	15,408,678.13	95.67
22		Capital	200,000.00	200,000.00	-	-

23	Ministry of Agriculture, Livestock, Land and Irrigation - Agriculture Division -118	Recurrent	4,863,680.00	4,863,680.00	4,400,279.73	90.47
24		Capital	4,452,212.37	4,452,212.37	4,379,546.82	98.37
25	Ministry Of Housing Construction and water Supply 123	Recurrent	-	-	-	-
26		Capital	335,491,957.87	335,491,957.87	332,691,419.17	99.17
27	Ministry of Rural Development, Social Security and community Empowerment- 124	Recurrent	27,117,892.72	27,117,892.72	26,686,600.49	98.41
28		Capital	57,979,408.50	57,979,408.50	56,211,255.99	96.95
29	Ministry of Education, Higher Education and Vocational Education -126	Recurrent	970,800.00	970,800.00	871,097.96	89.73
30		Capital	-	-	-	-
31	Ministry of Public Administration Provincial Councils and Local Government 130	Recurrent	23,698,355.97	23,698,355.97	20,743,779.91	87.53
32		Capital	19,504,640.00	19,504,640.00	15,977,580.48	81.92
33	Ministry of Industry and Entrepreneurship Development -149	Recurrent	30,602,943.75	30,602,943.75	29,257,308.39	95.60
34		Capital	3,160,000.00	3,160,000.00	2,928,700.00	92.68
35	Ministry of Industry and Entrepreneurship Development -149	Recurrent	2,573,887.87	2,573,887.87	2,026,204.94	78.72
36		Capital	3,830,166.25	3,830,166.25	3,705,456.08	96.74
37	Ministry of Fisheries, Aquatic and Ocean Resources -151	Recurrent	-	-		-
38		Capital	35,920.00	35,920.00	35,920.00	100.00
39	Ministry of Environment -160	Recurrent	21,875,555.00	21,875,555.00	21,178,011.44	96.81
40		Capital	830,000.00	830,000.00	787,534.00	94.88
41	Ministry of Women, Child Affairs and Social Empowerment -171	Recurrent	658,213,020.00	658,213,020.00	603,567,495.69	91.70
42		Capital	2,931,180.00	2,931,180.00	2,906,545.00	99.16
43	Ministry of Digital Economy -186	Recurrent	-	-	-	-
44		Capital	21,000,000.00	21,000,000.00	20,978,529.62	99.90
45	Ministry of Public Security and Parliamentary Affairs -189	Recurrent	414,910.33	414,910.33	342,329.02	82.51
46		Capital	-	-	-	-
47	Ministry of Labour- 193	Recurrent	-	-	-	-
48		Capital	400,000.00	400,000.00	314,242.50	78.56
49	Ministry of Youth Affairs and Sports -194	Recurrent	650,000.00	650,000.00	439,700.00	67.65
50		Capital	591,520.00	591,520.00	591,120.00	99.93
51	Ministry of Science and Technology -196	Recurrent	2,694,786.00	2,694,786.00	2,117,078.10	78.56
52		Capital	3,321,350.00	3,321,350.00	2,746,772.64	82.70

53	Department of Buddhist Affairs 201	Recurrent	18,937,293.07	18,937,293.07	17,804,746.72	94.02
54		Capital	210,000.00	210,000.00	210,000.00	100.00
55	Department of Muslim Religious and Cultural Affairs 202	Recurrent	50,000.00	50,000.00	44,739.50	89.48
56		Capital	1,355,000.00	1,355,000.00	1,336,104.57	98.61
57	Department of Christion Religious Affairs 203	Recurrent	-	-	-	-
58		Capital	1,000,000.00	1,000,000.00	1,000,000.00	100.00
59	Department of Cultural Affairs 206	Recurrent	3,877,832.00	3,877,832.00	3,808,063.53	98.20
60		Capital	-	-	-	-
61	Department of Government Information 210	Recurrent	92,162.00	92,162.00	63,595.42	69.00
62		Capital	-	-	-	-
63	Department of Social Services 216	Recurrent	32,350,735.65	32,350,735.65	30,935,570.93	95.63
64		Capital	413,534.00	413,534.00	393,434.00	95.14
65	Department of Probation and child care services 217	Recurrent	646,100.00	646,100.00	579,777.83	89.73
66		Capital	3,208,000.00	3,208,000.00	3,189,921.00	99.44
67	Department of Sports Development 219	Recurrent	157,750.00	157,750.00	150,729.50	95.55
68		Capital	10,301,200.00	10,301,200.00	10,133,786.26	98.37
69	Department of Ayurveda 220	Recurrent	100,000.00	100,000.00	99,969.52	99.97
70		Capital	26,334,091.77	26,334,091.77	21,051,736.19	79.94
71	Department of Registration of Persons 227	Recurrent	33,224,739.56	33,224,739.56	32,882,176.03	98.97
72		Capital	-	-	-	-
73	Department of Pensions 253	Recurrent	32,123,862.30	32,123,862.30	31,220,156.12	97.19
74		Capital	-	-	-	-
75	Registrar General's Department 254	Recurrent	-	-	-	-
76		Capital	1,540,000.00	1,540,000.00	1,512,419.00	98.21
77	Department of Wildlife Conservation 284	Recurrent	24,523,000.00	24,523,000.00	24,307,286.00	99.12
78		Capital	-	-	-	-
79	Ministry Of Finance,Planing and Economic Development 237	Recurrent	-	-	-	-
80		Capital	80,000,000.00	80,000,000.00	78,315,286.27	97.89
81	Excise Department of Sri Lanka -248	Recurrent	-	-	-	-
82		Capital	1,997,967.41	1,997,967.41	1,997,966.40	100.00

83	Department of Census and Statistics -252	Recurrent	3,334,550.27	3,334,550.27	3,075,687.50	92.24
84		Capital	44,206,557.98	44,206,557.98	43,213,019.37	97.75
85	Land Commissioner General's Department -286	Recurrent	52,587,740.00	52,587,740.00	51,887,399.31	98.67
86		Capital	1,534,151.00	1,534,151.00	1,423,211.60	92.77
87	Department of Export Agriculture -289	Recurrent	-	-	-	-
88		Capital	4,650,000.00	4,650,000.00	-	-
89	Food Commissioner’s Department -300	Recurrent	863,600.00	863,600.00	729,869.21	84.51
90		Capital	-	-	-	-
91	Department of Textile Industry -303	Recurrent	591,000.00	591,000.00	526,500.00	89.09
92		Capital	-	-	-	-
93	Department of Motor Traffic -307	Recurrent	3,156,220.00	3,156,220.00	2,084,171.29	66.03
94		Capital	3,521,629.24	3,521,629.24	2,966,364.87	84.23
95	Department of Management Audit - 324	Recurrent	-	-	-	-
96		Capital	200,824.00	200,824.00	170,040.00	84.67
97	Department of Community Based Corrections -326	Recurrent	1,689,000.00	1,689,000.00	1,315,886.56	77.91
98		Capital	-	-	-	-
99	Land Use Policy Planning Department -327	Recurrent	750,551.38	750,551.38	723,122.88	96.35
100		Capital	2,050,000.00	2,050,000.00	2,044,752.00	99.74
101	Department of Manpower and Employment- 328	Recurrent	1,034,418.54	1,034,418.54	918,843.80	88.83
102		Capital	845,156.25	845,156.25	844,397.25	99.91
Total			**4,447,073,535.68**	**4,447,073,535.68**	**4,119,491,675.92**	**92.63**

3.8 Performance of the Reporting of Non-Financial Assets

Rs. ,000

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	1,567,983,741	1,567,983,741	-	100%
9152	Machinery and Equipment	728,305,754	728,305,754	-	100%
9153	Land	1,681,809,000	1,681,809,000	-	100%
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	208,440,654	208,440,654	-	100%
9180	Lease Assets	-	-	-	-

3.9 Auditor General's Report

EPCG/AM/A/Dist.Sec/02/2025/01 May 2026

Accounting Officer
District Secretariat
Ampara

Report of the Auditor General on the Financial Statements of the Head 270 – District Secretariat, Ampara for the year ended 31 December 2025 in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018.

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1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statement of the Head 270 – District Secretariat, Ampara for the year ended 31 December 2025 comprising the statement of financial position as at 31 December 2025, the statement of financial performance and cash flow statement for the year then ended, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018. This report includes my comments and observations on the financial statements of the District Secretariat issues in terms of Sub-section 11 (1) of the National Audit Act, No. 19 of 2018. The detailed management report in terms of Sub-section 11 (2) as amended by the National Audit (Amendment) Act, No. 19 of 2025 will submit to the Accounting Officer in due course. A report in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018 will be tabled in Parliament in due course.

Except for the effects of the matters described in the Paragraph 1.6 of this report, in my opinion, the accompanying financial statements give a fair view of the financial position of the District Secretariat as at 31 December 2025, and of its financial performance and cash flow, in respect of all materialities in accordance with the criteria for the preparation of Financial Statements referred to in note no 1 of the Financial Statements.

1.2 Basis for Qualified Audit Opinion

Except 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 of the Financial Statements, are further described in the Auditor's Responsibilities section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Emphasis of Matter – Basis for the Preparation of the Financial Statements

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

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

According to the financial regulations 150 and 151 of the government and the public accounts guideline no 02/2025 dated on 2025 December 17, it is the responsibility of the accounting officer to prepare financial statements reflecting fairness in respect of all matters and to determine the internal control in order to prepare financial statements without material misstatements that may occur due to frauds and mistakes.

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

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

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

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

It was performed by me with exercise professional judgment and maintain professional skepticism throughout the audit as part of the audit as per Sri Lanka Auditing Standards. I can also,

- Contextual appropriate audit procedures were designed and performed in order to identify and assess the risk of material misstatement of financial statements due to fraud or mistakes while providing a basis for the audit opinion published. The impact of frauds is greater than the impact of any material misrepresentation due to mispresentation and may result in collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- A clarification was obtained regarding internal control in order to plan appropriate audit procedures as per the occasion rather than with the intention of giving an opinion on the objectivity of internal control.

- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- The overall presentation, structure and content of the financial statements including disclosures was evaluated as the transactions events were appropriately and fairly inclusive for the structure and content of the financial statements.

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

1.6 Comments on Financial Statements

1.6.1 Recurrent Expenditures

Addalaichenai Divisional Secretariat had utilized an allocation of Rs. 349,000 intended for building repairs under recurrent expenditure to purchase racks, which constitutes capital expenditure.

1.6.2 Non-financial Assets

The following observations are made

(a) Although a sum of Rs. 91,048,697 was disclosed as purchase during the year under review in the consolidated non-financial assets statement (SA82), it was understated by Rs. 121,009 and disclosed as Rs. 90,927,688 in the statement of financial performance.

(b) Although the closing value of machineries was disclosed as Rs. 731,896,180 under Asset Code No. 9152 as of December 31 of the year under review, it was disclosed as Rs. 728,305,754 according to the treasury monthly summary (SA 80). As a results, non-financial assets during the year under review have been understated by an amount of Rs. 3,590,426.

(c) In accordance with Section 3.2 of paragraph 3 of the government accounts circular No. 02/2025 dated 2025 December 17, it must be certified that the figures shown in the financial statements of the reporting entities agree with the revenue, expenditure, and main general ledger balances specified in the final financial statements of the Treasury. Furthermore, although it is stated that the account balances of non-financial assets, deposits, advance accounts, and other related main general ledger accounts must be certified as equal to their respective control ledger balances, according to the submitted statement of financial position, the value of non-financial assets as of December 31 of the year under review was disclosed as Rs. 4,186,539,150, whereas according to the Treasury note, the non-financial assets were disclosed as Rs. 4,190,129,574.

(d) It was observed that while the value of non-financial assets for the divisional secretariats obtained through the CIGAS software under Asset Code No. 9152 during the year under review was Rs. 170,909,086 and it was Rs. 155,175,184 according to the asset (create file) submitted by the district secretariat, divisional secretariats Kalmunai, and Akkaraipattu, resulting in a variance of Rs. 15,743,902 between the two balances.

(e) It was observed that the value of the Pottuvil divisional secretariat building, amounting to Rs. 3,000,000, had not been properly disclosed under the appropriate item.

(f) Although the closing balance of the Treasury's accumulated non-financial assets for the previous year relating to asset code nos. 9151, 9152, and 9153 amounted to Rs. 10,300,563,167, a difference of Rs. 6,341,668,427 was observed between the closing balance and the opening balance of the Treasury's accumulated non-financial assets for the year under review.

(g) According to the asset disposal information submitted by the divisional secretariats, although assets valued at Rs. 65,471,423 had been disposed during the year under review, the corresponding amount was not disclosed in the Treasury's accumulated non-financial assets.

(h) The women's development center and land, buildings and materials of the management training center belonging to the district secretariat had not been assessed and shown in the financial statements.

(i) Lands belonging to Damana, Addalaichenai and Thirukovil divisional secretariats and official quarters and government quarters belonging to Padiyathalawa, Damana, Pottuvil and Lahugala divisional secretariats had not been assessed and shown in the financial statements.

(j) No action had been taken to disclose in the financial statements the value of the Nila Sevana buildings belonging to 15 divisional secretariat divisions constructed in the years 2017 and 2018, as well as the expenditure of Rs. 87,423,093 incurred for the repair and rehabilitation of Nila Sevana and Seva Piyasa buildings carried out during the year under review.

1.6.3 Rent, Mobilization Advance and Rent, Work Advance provision account

The unsettled advance of Rs. 10,532,235 granted for the fifth phase of the construction work of the new building at the Ampara district secretariat had not been disclosed in the financial statements.

1.6.4 Lack of audit evidence

Although capital asset acquisitions amounting to Rs. 90,927,688 during the year under review were disclosed in the Statement of Financial Performance, the relevant supporting documents to substantiate these transactions had not been submitted for audit.

1.6.5 Non-maintenance of Registers and Books

It was observed that a register related to electrical equipment had not been maintained up to date by the Ampara district secretariat, in accordance with financial regulation 454(2).

2. Report on Other Legal Requirements

I declare the following matters in accordance with Section 6 (1) (d) of National Audit Act, No. 19 of 2018.

(a) The financial statements submitted for audit were not in compliance with the financial statements of the previous year in respect of the audit recommendation stated below.

Audit Recommendation	References to the paragraph of this report
It was observed that there was a difference of Rs. 6,341,668,427 between the closing balance of the Treasury's 3 accumulated non-financial assets amounting to Rs. 10,300,563,167 as at December 31 of the previous year and the opening balance of the accumulated non-financial assets of the year under review.	1.6.2 (f)

(b) The following recommendations on the financial statements that given by me during previous year have not been implemented.

References to the paragraph of the previous year's report	Recommendation that was not implemented	References to the paragraph of this report
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1.5.3 (a)	The Women's Development Centre and land, buildings and materials of the Management Training Centre belonging to the District Secretariat had not been assessed and shown in the financial statements.	1.6.2 (h)
1.5.3 (b)	Lands belonging to Damana, Addalaichenai, Thirukovil and Dehiyathakandy Divisional Secretariats and official quarters and government quarters belonging to Padiyathalawa and Damana Divisional Secretariats had not been assessed and shown in the financial statements.	1.6.2(i)
1.5.3 (c)	Action has not been taken to show the value of Rs. 46,422,256 of the official quarters constructed in 2017 and 2018 in fifteen Divisional Secretary's Divisions in the financial statements.	1.6.2(j)

3. Financial Review

3.1 Expenditure Management

Out of the allocation amounting to Rs. 217,462,270 received by the district secretariat during the year under review from other Ministries and 6 Departments, allocation amounting to Rs. 4,850,000 relating to 2 Ministries had not been utilized and 55 percent to 73 percent of the remaining allocations were not utilized.

3.2 Utilization of Funds provided by other Ministries and Departments

Bellow mentioned observations are made

(a) In accordance with paragraph 2 of circular no. 03/2025 dated 2025 July 25 issued by the ministry of rural development, social security and social empowerment, when selecting beneficiaries to receive the allowance for persons with disabilities, beneficiaries whose monthly per capita income is less than Rs. 16,191 based on the number of family members should be selected. However, in contradiction to this, 13 beneficiaries had been selected by the Alayadivembu divisional secretariat and the respective benefit is being provided.

(b) Although section 10 of circular no. 1/3/2015/NSPD(ii) dated 2019 June 24 issued by the Ministry of primary industries and social empowerment stipulates that disable allowance payments should be immediately stopped upon the death of a beneficiary, it was observed that in the Irakkamam-5 grama niladhari division, disable allowance payments amounting to Rs. 20,000 for two months were made to a beneficiary even after his death.

(c) Although section 2.6 of paragraph 2 of circular no. MSW/EL/01/2018 dated 2018 October 15 issued by the ministry of social welfare and primary industries stipulates that payments of assistance should be immediately stopped upon the death of a beneficiary, it was observed that under the Akkaraipattu divisional secretariat, overpayments amounting to Rs. 47,000 had been made in respect of 4 elderly allowance beneficiaries even after their deaths.

(d) According to the letter No. NSE/DEV/03/01 dated 2025 March 12 issued by the national secretariat for elders under the ministry of rural development, social security and community empowerment regarding the elderly allowance, it was stipulated that for beneficiaries who are also Aswesuma recipients, their elderly allowance should be paid through their Aswesuma accounts, and accordingly, the names of such beneficiaries should be removed from the general elderly allowance list. Only elderly persons who are not Aswesuma beneficiaries should continue to receive the elderly allowance through the postal system as usual. However, it was observed that 5 divisional secretariats had paid a total of Rs. 994,000 to 72 beneficiaries, contrary to the above instructions, and action had not been taken to recover the relevant amounts and remit them to the ministry concerned.

(e) In accordance with letter No. MF/WBB/02Notice/D/DIV/2022 dated 2023 July 13 issued by the welfare benefits board functioning under the ministry of finance, economic stabilization and national policies, if a single individual passes away in single-person households eligible to receive Aswesuma benefits, the Grama Niladhari must verify the facts and report the details regarding the applicant to the welfare benefits board with the recommendation of the divisional secretary. However, it was observed that due to the failure to take action to report the data of such dead beneficiaries to the welfare benefits board and suspend the respective payments in due time, a sum of Rs. 1,357,500 had been paid by 4 secretariats to the bank accounts of 32 such individual beneficiaries.

(f) Due to the failure by two divisional secretariats to update the information of deceased pensioners and pensioners who had remarried in their database during the payment of pensions, an overpayment amounting to Rs. 6,796,799 had been made to 31 pensioners.

(g) The samurdhi beneficiaries belonging to 07 grama niladhari divisions under the panama samurdhi bank zone were separated, and the Lahugala samurdhi bank was established on 2022 October 12. However, up to the date of audit, no action had been taken by the district department of samurdhi development to calculate and transfer the compulsory savings and interest amounts of the 802 beneficiaries in the 07 grama niladhari divisions under the respective bank to the Lahugala bank.

(h) The debit balance of suspense account 3310 in the trial balance prepared by the Panama samurdhi bank had shown an unusual increase over the past 5 years, specifically with a cumulative increase of Rs. 2,763,222 during the 2022/2023 period. This practice reflects an adverse financial position of the Bank. No investigation had been conducted, nor a report submitted, by the district samurdhi internal audit division regarding these unusual increased amounts.

(i) Although section 15(3) of chapter 5 of gazette extraordinary No. 2009/8 dated 2017 March 07 of the Democratic Socialist Republic of Sri Lanka stipulates that all funds of community-based organizations shall be deposited into an appropriate community-based bank account, it was observed during audit test checks that a total amount of Rs. 1,100,917 collected as membership fees from 17 community-based organizations under the Nintavur divisional secretariat from the year 2019 up to the audit date of 2025 October 30 had not been deposited into the relevant community-based bank account.

(j) Due to the failure of the divisional secretary, district samurdhi director, district samurdhi internal audit division, and samurdhi bank managers to pay due attention to extraordinary gazette notification no. 2009/8 and circulars issued regarding community-based organizations, it was observed that 17 community-based organizations under the Nintavur divisional secretariat had issued revolving loans to members in violation of circulars, leaving a cumulative total of Rs. 841,610 unrecovered. Furthermore, a sum of Rs. 259,307 was found remaining as cash balances in the hands of the treasurers of these community-based organizations.

(k) Under the Rural Development Project - 2025 implemented by the ministry of rural development, social security and social empowerment, cows valued at Rs. 3,689,350 had been distributed in two phases to 11 beneficiaries by the Akkaraipattu divisional secretariat. However, it was observed that appropriate insurance cover had not been secured for the said cows.

(l) Out of the loan amount of Rs 229,992,261 given to the members of the grama shakthi society from 2018 to 2024 under the grama shakthi programme, Rs 49,796,356 had outstanding as of December 31 of the year under review.

(m) As per the SDB/SPV/GS/2022/1 circular issued by Saubagya development institute on 2022 June 28 regarding the above project, utilizing the funds available in the active Grama Shakthi Societies to develop the essential requirements of micro credit schemes and to identify and implement other schemes, 127 active societies out of the 168 registered societies in Ampara district had not taken steps to utilize the funds amount of Rs. 29,139,077 available in their accounts as per the circular. Furthermore, out of the total registered societies, 41 societies were found to be inactive, and a sum of Rs. 1,883,034, which includes members' and government funds within their accounts, remained unutilized at the end of the year under review.

3.3 Certification of the Chief Accounting Officer/ Accounting Officer

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

The chief accounting officer and the accounting officer should ensure that an effective internal control system for the financial control exists in the district secretariat, and carry out periodic reviews to monitor the effectiveness of such systems, and accordingly make any alterations as required for such systems to be effectively carried out. Such reviews should be carried out in writing, and a copy thereof should be presented to the Auditor General, but no statements had been furnished to the audit that the reviews had been carried out.

3.4 Non -compliance with Laws, Rules and Regulations.

Reference to Laws, Rules and Regulations	Non-compliance
(a) The establishment code of the democratic socialist republic of Sri lanka	
(i) Section 04 of Chapter XXIV	As per the summary of the advance account for public officers, no action has been taken to recover the outstanding loans of 19 persons amounting to Rs 2,268,622 for a period of 1 year to 10 years of those who have left the service, suspended, under illness and Pensioners.
(b) The financial regulations of the democratic socialist republic of Sri lanka	
(i) Financial Regulation 156	During the physical verification of stock items in the stores after updating the relevant documents with the inventory register for consumable items in the Thirukkovil and Lahugala Divisional Secretariat divisions, shortages of 36 types of items at the Thirukkovil Divisional Secretariat and 39 types of items at the Lahugala Divisional Secretariat were observed. However, no action had been taken to recover their purchase value of Rs. 288,315 from the officers responsible for the matter.
(ii) Financial Regulation 385 (a)	While bank account system is in operation, any payment of Rs. 500 or more must be made by cheque. However, a payment of Rs. 80,000 had been made by cash to a language training resource person by the Irakkamam Divisional Secretariat.

(c) Government Administration Circular	
(i) Section 2.iv of circular no. 2009/09 of the ministry of public administration and home affairs dated on 2009 April 16 .	Although the arrival and departure entries to the office should be made on the basis of finger prints and holyday payment, overtime allowance and other allowances of the officers should be made based on the fingerprint record, in the 3 divisional secretariats of Uhana, Damana, and Navithanveli, salaries and holiday pay amounting to Rs. 9,181,543 had been paid to 19 officers without considering the attendance and departure records maintained by the fingerprint attendance system.
(ii) Section (V) of government administration circular 2009/09	The Administrative Officer for Grama Niladharies serving at the Damana Divisional Secretariat had been paid holiday pay and allowances amounting to Rs. 781,803, with arrival and departure confirmed solely through the vehicle running chart, without fingerprint records or the confirmation of movement registers.
(d) Procurement guideline and manual for the year 2024	
(i) Paragraph 3.1.6 of section 2.9 of procurement manual	Although proper quotations must be called for purchases exceeding Rs. 20,000, a purchase amounting to Rs. 30,000 had been made by the Irakkamam divisional secretariat for providing refreshments and meals for Sinhala language training without calling for any quotations.
(ii) Paragraph 2.7.6 (iv)	Although the procurement guidelines stipulate that at least one member with expertise relevant to the subject of procurement should be included in the bid evaluation committee and that bids should be evaluated accordingly, without following this procedure, 09 machines valued at a sum of Rs. 3,788,999 had been purchased and payments made to the supplier by the Thirukkovil divisional secretariat, based solely on decisions made by the Procurement Committee within a span of 4 days.
(iii) Chapter 03 and 06 of Procurement manual, section 3.1.5 and 3.1 of procurement guideline.	During the year under review, two laptops valued at Rs. 619,999 had been purchased by the Thirukkovil divisional secretariat from the supplier, Singer Sri Lanka PLC, Akkaraipattu. However, during the purchase of these computers, the divisional secretariat had not

	carried out the bidding process by properly specifying the technical specifications and compliance requirements, such as the Processor, RAM, Storage, Graphics, Ports, and Warranty, for the laptops requested for procurement.
(e) Section 19 (2) (Chapter 454) of State Lands Ordinance Act No. 08 of 1947.	In accordance with the land permits issued under section 19(2) of the land development ordinance, a sum of Rs. 4,389,000 in land lease revenues was outstanding for temporary land permits issued based on provisional assessments to 395 individuals across 12 Grama Niladhari divisions in the Lahugala divisional secretariat. However, no action had been taken to recover the said outstanding amounts from them, or to initiate legal proceedings in accordance with the relevant law against those who failed to pay the lease.

3.5 Collection of taxes on contracts

The following observations are made.

(a) According to Section 9.1 G (a) of the government procurement guidelines of the year 2024, when making value added tax (VAT) payments to vat-registered contractors, proper tax invoices containing the contractor's vat registration number should be obtained. However, although a total vat amount of Rs. 21,327,320 had been paid to 45 contractors in respect of contract works carried out by 09 divisional secretariats, the relevant tax invoices had not been obtained from those contractors.

(b) According to sections 5.13 and 9.1 G(d) of the procurement guidelines, details of value added tax (VAT) paid to contractors should be reported immediately to the commissioner general of inland revenue upon making such payments. However, the details relating to VAT payments amounting to Rs. 15,415,404 made to 51 contractors by 10 divisional secretariats had not been reported to the inland revenue department.

(c) In accordance with Section 9.1 of the government procurement manual of 2024, it was instructed that when releasing retention money to contractors, the value added tax (VAT) component corresponding to that retention amount should also be released concurrently. However, it was observed that for contract works executed by two divisional secretariats, the cumulative value added tax amount of Rs. 1,552,678 applicable to the retained cumulative retention money of Rs. 8,625,994 across 13 contractors had been released prior to the release of the actual retention money.

3.6 Deposit Account Balance

The following observations are made.

(a) No action had been taken in terms of financial regulation 571 with regard to a deposit balance of Rs. 9,900 remaining in the deposit account of the Sainthamaruthu divisional secretariat since 2023 October 03.

(b) It was observed that although an allocation of Rs. 1,000,000 had been made in the year 2023 to implement a project relevant to the Uhana divisional secretariat, the funds had been lying in the deposit account of the district secretariat without implementing the project for over 2 years.

(c) Although an amount of Rs. 6,500,000 had been provided by the provincial department of education to acquire a plot of land for a school by the Addalaichenai divisional secretariat, the said amount has been lying in the deposit account for over 6 years without the relevant action being taken.

4. Operational Review

4.1 Performance

4.1.1 Activity inconsistent with the objective

In accordance with letter No. PS/DAD/SA/02/10/2-1 dated 2025 November 13 issued by the presidential secretariat under the guidance of the ministry of digital economy, and letter No. Amp/GA/PLAN/07/PRJSH/11/1 dated 2025 November 13 issued by the Ampara district secretariat, it was instructed that only laptops, desktop computers, printers, multimedia projectors, multi-functional printers, and sound systems should be purchased from the allocated allocation of one million rupees. However, it was observed that equipment valued at Rs. 508,000 had been purchased by the Lahugala divisional secretariat in violation of the said instructions.

4.1.2 Failure to achieve the expected performance levels

Under the integrated rural development programme, an allocation of Rs. 2,050,000 had been made for the implementation of an orange tree cultivation project by the Uhana divisional secretariat. However, the expected objectives of the project were not achieved due to the failure to obtain a proper feasibility study report prior to commencing the project, as well as a lack of focus on how to achieve its objectives and how to continuously monitor the project.

4.1.3 Failure to achieve the expected objectives

The following observations are made.

(a) Under the Pottuvil blue flag beaches development programme - 2025, a tourist information center had been established within the premises of the Pottuvil divisional secretariat at a cost of Rs. 2,708,860. However, a distance of approximately 4 km exists between the location of the Arugam Bay tourist destination and the Pottuvil divisional secretariat premises where the building has been constructed. Consequently, difficulties are faced in providing information to tourists, and it was observed that the building remains unutilized for its intended purpose.

(b) Under the Rural Road Development programme, the renovation work of the Abeyasinghapura road within the Lahugala divisional secretariat had been awarded to AS Construction for a contract value of Rs. 4,524,330, and these construction works had been completed. However, during an audit field visit conducted regarding the road construction, it was found that although an amount of Rs. 208,498 had been allocated for road tarring works under Item No. 6.1 of the Bill of Quantities (BOQ) of the contract and full payment had been made, the tar had not been completely applied in several places along the said road during the field verification.

(c) Through the financial allocations of the ministry of tourism, a heritage food court had been constructed in the Panama grama niladhari division within the Lahugala divisional secretariat in the year 2020 at a value of Rs. 11,831,392. However, no action had been taken to achieve the objectives of the project by converting the said building into an attractive commercial hub suitable for tourists.

(d) Under the president's special programme of 2024, an allocation of Rs. 4.9 million had been made to construct a children's park in the Natpittimunai–3 Grama Niladhari division under the Kalmunai divisional secretariat. Accordingly, the project was implemented by the Narpattimunai–3 development society under the supervision of the Kalmunai Municipal Council. The implementing society had prepared an invoice stating that all works of the project had been completed and submitted it to the divisional secretariat through the Municipal Council. Consequently, a cheque valued at Rs. 2,538,548 was issued by the divisional secretariat for the final payment. However, due to the non-completion of the project, the said amount was transferred to government revenue after six months. It was further observed that only the earth-filling work of the project had been completed.

(e) Under the decentralized budget of 2025, an allocation of Rs. 3.2 million had been made to develop a drainage channel coming under the Sainthamaruthu divisional secretariat. To implement the respective project, an agreement had been entered into with Adambawa & Sons for a value of Rs. 2,703,035. Even though it was stated that the project was carried out with the technical consultation of the department of irrigation and under the supervision of the Kalmunai Municipal Council, the respective drainage channel is once again found blocked and filled with garbage, plastics, and Salvinia weeds.

4.1.4 Delay in implementing the program

The following observations are made.

(a) An agreement had been signed with the Pottuvil special task force (STF) on 2025 October 07 to execute renovation works of a lifesaving tower under the Pottuvil blue flag beaches development programme - 2025, for a total value of Rs. 3,196,459 through the force account procurement method. However, even after the lapse of 40 days beyond the three-month period specified in the agreement, construction works totaling a value of Rs. 683,322 under these renovation works had not been completed.

(b) Under the rehabilitation programme for northern and eastern provinces - 2025, agreements had been signed for 03 development projects, which were required to be completed before 2025 December 31. however, the respective projects had not been completed. Accordingly, no action had been taken to recover 1 percent of the contract value totaling a sum of Rs. 263,250 as per Condition 3 of the agreement of these three development projects.

(c) Although an allocation of Rs. 303,000 had been made to the Lahugala divisional secretariat by the ministry of rural development, social security and social empowerment with the objective of empowering low-income families who were not included in the 'Aswesuma' welfare benefit scheme, and a sum of Rs. 65,500 had been collected from the beneficiaries, neither livelihood equipment nor the relevant assistance had been provided to the respective beneficiaries. Consequently, the government's objective of economically empowering low-income earners had not been achieved through this.

4.1.5 Non-achievement of project objectives even after fund disbursement

Under the integrated rural development programme for the year 2025, an allocation of Rs. 512,000 had been made by the Uhana divisional secretariat for a mushroom cultivation project. However, during the field verification, it was revealed that the respective project had not been implemented by 50 percent of the total beneficiaries who participated in the project.

4.2 Local Funded Projects

The following observations are made.

(a) It was observed that 13 sewing machines, valued at a sum of Rs. 1,074,700 and provided through the decentralized budget fund – 2025 to two active organizations within the Pottuvil divisional secretariat division, were not being utilized for the common purposes of the organizations but were found at the private residences of individual members. This practice was noted to be contrary to the project's intended objectives of increasing the monthly income of organization members, promoting self-employment, and ensuring a sustainable economy.

(b) A sum of Rs. 2,265,000 had been expended through the decentralized budget fund to construct and install 'Hela Bojun' food containers in the Oluvil 01 Grama Niladhari division within the Addalaichenai divisional secretariat division. However, it was observed that without properly conducting the relevant feasibility study, these containers have been placed temporarily near the northern entrance of the South eastern university and have remained non-operational for over the past three months.

(c) Under the integrated rural development programme - 2025 (IRDP), 56 types of machinery, equipment, tools, and fabrics related to garment production, valued at Rs. 3,249,927, had been provided to the Addalaichenai 17 Alankulam garment manufacturers' society on 2025 December 23 upon signing an agreement. However, it was observed that up to the date of audit, 260 garments had been sold for a value of Rs. 492,500, out of which a sum of Rs. 330,700 was expended for the center's administrative expenses, and the remaining balance of Rs. 161,800 had not been deposited into the society's bank account but was held in the personal bank account of the society's treasurer. This practice is found to be in violation of Clause 04 of the said agreement.

(d) Due to the withdrawal of 04 beneficiaries included from the Akkaraipattu divisional secretariat division under the rural development programme - 2025 by the ministry of rural development, social security and social empowerment, a sum of Rs. 775,000 from the allocation made by the government remains unutilized. This situation indicates a deficiency in the beneficiary selection process. Furthermore, it was observed that the benefits intended for the potential beneficiaries within this Grama Niladhari division had been denied.

(e) Under the Decentralized Budget Fund - 2025, an allocation of Rs. 2,800,000 had been made to construct a business outlet within the Akkaraipattu divisional secretariat division. The construction works for this project were executed in the Akkaraipattu divisional secretariat, and a sum of Rs. 2,471,548 (including value added tax and excluding retention money) had been paid to the contractors. However, it was observed that even after the lapse of three months since the completion of these construction works, this business hub remains locked and non-operational. This situation reveals that the objective of the project has not been achieved.

(f) Out of the Rs. 3,400,000 allocated to the kalmunai north divisional secretariat under the decentralized budget fund - 2025, grinding machines purchased for 3 Grama Niladhari divisions at values of Rs. 215,000 and Rs. 178,500 were found to be unutilized.

(g) Although it was specified that the allocation received under the subject head 'Renovation of Nila Sevana Buildings' in the year 2025 should be utilized only to repair the existing Nila Sevana buildings, a new building had been constructed by the kalmunai divisional secretariat on a private land in the Natpiddimunai – 05 Grama Niladhari division at a cost of Rs. 1,970,201.

(h) Although an expenditure of Rs. 1,970,297 had been incurred by the kalmunai divisional secretariat for the repair of a Nila Sevana building in the Natpiddimunai – 05 Grama Niladhari division under the Nila Sevana building repairs project, payments totaling Rs. 395,815 had been made for 6 incomplete works and 2 improperly completed works and the building where the repair works were carried out was not a Nila Sevana building.

(i) When entering into agreements with community-based organizations, without following the Section 3.1.9 (a)(viii) of the procurement guidelines - 2024 of the Democratic Socialist Republic of Sri Lanka, the Kalmunai divisional secretariat had entered into two project agreements valued at Rs. 1.4 million and Rs. 2 million on 2025 October 17 and 2025 October 30 respectively with the Natpiddimunai – 05 Rural Development Society.

(j) Out of the Rs. 1,400,000 allocated for the decentralized budget, a sum of Rs. 1,395,610 had been paid for quail chicks, cages, quail feed, equipment, training expenses, and administrative costs for 14 selected beneficiaries in the Sorikalmunai – 02 Grama Niladhari division. Each of the 14 selected beneficiaries was provided with 100 quails on 2025 July 28. However, it was observed that 336 quails valued at Rs. 28,560 had died.

(k) Out of the Rs. 1,000,000 allocated under the decentralized budget, a 500-liter water tank and a 1” electric water pump had been provided to 07 selected beneficiaries for the banana plantation project in Chalambaikenny-04. Regarding this procurement, it was observed that an overpayment of Rs. 41,300 had been made, based on a comparison with the fair market price confirmations from other alternative suppliers.

4.3 Procurement Procedure

The following observations are made.

(a) Under the district development programme - 2025, a payment voucher was prepared and a cheque was subsequently drawn for Rs. 1,345,000 to purchase the machinery required to establish a string hopper production center within the Akkaraipattu divisional secretariat division. However, even after the lapse of 3 months, the relevant machinery had not been purchased by the divisional secretariat and handed over to the beneficiaries. For the procurement of this machinery, Yan Tech Lanka (Pvt) Ltd. had submitted a quotation valued at Rs. 500,000, while M.H. Marketing had submitted a quotation valued at Rs. 208,000. Since the machinery was purchased from Yan Tech Lanka (Pvt) Ltd, which had submitted the higher bid of Rs. 500,000, an overpayment of Rs. 292,000 had been incurred.

(b) An allocation of Rs. 8.4 million had been granted by the ministry of rural development, social security and social empowerment under the rural development programme - 2025 to purchase cows for livestock farming and dairy production, aiming to develop the livelihoods of 40 beneficiaries under the Akkaraipattu divisional secretariat. However, it was observed that the age of three cows, valued at a sum of Rs. 850,500 and provided to three beneficiaries, was between 6 to 7 years. This practice was noted to be in violation of the conditions specified under Clause 7.4.1 of the approved procurement document.

(c) Out of the Rs. 898,950 allocated by the national secretariat for elders to provide minimum facilities required for senior citizens within the Nintavur divisional secretariat division, 23 teak beds of 6' x 3' size had been purchased at a rate of Rs. 20,800 each. However, during the same period, the Irakkamam divisional secretariat had purchased beds of the exact same dimensions at a rate of Rs. 16,500 each. Accordingly, it was observed that an overpayment of Rs. 98,900 had been incurred by the Nintavur divisional secretariat for the same type of furniture.

4.4 Asset Management

Based on the recommendation specified in the preliminary investigation report regarding the accident involving the vehicle assigned to the Alayadivembu Divisional Secretary, it was directed to obtain a Motor Traffic Inspector's (MTI) report to determine whether the damage to the front windshield was caused by an internal or external impact. Accordingly, as per the report dated 2025 July 31 issued by the chief motor traffic inspector of the Ampara district regarding this accident, it was reported that the damage to the front windshield of the vehicle was the result of an impact that occurred from within the vehicle. Consequently, the information provided to the preliminary investigation committee and to the audit stating that the front windshield was damaged due to a peacock jumping across cannot be accepted.

4.5 Losses and Damages

The Saththatissapura warehouse belonging to the Ampara district secretariat was damaged by thieves on 2015 September 21 and although the loss was estimated at Rs. 850,738, a formal preliminary investigation had not been conducted up to the end of the year under review.

4.6 Extraneous Transections

(a) As per paragraph 4.2 of the circular DRD/2023-1 issued by the ministry of finance, economic stability and national policies on 2023 February 09 regarding the government's paddy procurement and paddy stock removal programme during Maha Season 2022/23, Although it was mentioned that action should be taken by the district secretariate to pay operating expenses arising when purchasing paddy should be under the financial regulation, circulars and other government approvals, on the basis of the allocation for the purchase of paddy amount of Rs. 30,890,000 at 1% as a normal allocation to Ampara district secretariat, An amount of Rs. 30,890,000 for district secretariats and 17 divisional secretariats has been set aside for administrative expenses and they contribute an amount equal to 1/4 of the basic salary of the officers entitled to one month according to the decision of the committee formed under the chairmanship of the district secretary, Ampara on the verbal advice of the department of development finance, irrespective of the actual expenditure incurred by the officers. A sum of Rs. 15,580,562 has been paid as administrative cost till July 2023 on the basis of disbursement for the months issued. Nevertheless, the Uhana divisional secretariat had paid a sum of Rs. 367,181 to 16 officers as travelling expenses and overtime allowances, in excess of the ¼th payment limit of the initial salary of each individual officer.

(b) In accordance with Section 2.3.2 of Circular No. DRD/2023-1 issued on 2023 February 09 by the ministry of finance, economic stabilization and national policies regarding the government's paddy purchasing and disposal of paddy stocks programme for the 2022/23 Maha Season, this programme was required to be concluded in the months of March and April 2023. However, no appropriate action had been taken up to 08 May 2026 regarding 942,194 kilograms of white and raw red rice valued at Rs. 130,656,758 remaining in the warehouses. Furthermore, the aforementioned administrative expenses relating to this programme had been paid to the officers prior to the conclusion of the respective programme.

4.7 Management Weaknesses

The following observations are made.

(a) According to the staff cadre approved by the department of management services for the Sammanthurai divisional secretariat, 56 development officers were found to be excess staff. Despite this, a sum of Rs. 259,605 had been paid as overtime allowance to 15 development officers during the months of November and December 2025. Furthermore, the job descriptions assigned to the excess staff could not be verified, and it was observed that public funds had been wasted on this overtime payment.

(b) The elders' payment for senior citizens who are also beneficiaries of the Aswesuma welfare benefit scheme had been disbursed directly through their Aswesuma bank accounts. Accordingly, it was observed that payments for 18 beneficiaries whose allowances had previously been terminated via the post office following their demise were re-issued through the Aswesuma accounts by 04 divisional secretariats. As a result, this has led to excess expenditure of Rs. 610,750.

(c) Due to the failure to update the family member count following the death of a family member of an Aswesuma welfare beneficiary, an overpayment of Rs. 145,000 had been made by the Uhana divisional secretariat.

(d) Although a cab vehicle belonging to the district secretariat, which met with an accident on April 29 of the year under review, was repaired at a cost of Rs. 269,354, no action had been taken in accordance with financial regulation 105(2) to recover the resulting loss from the officer responsible. Furthermore, the relevant vehicle met with another accident on 2025 October 27, and no action had been initiated regarding this subsequent incident under financial regulations 104(3) and 104(4).

(e) Although 04 vehicles belonging to the district secretariat were involved in accidents, a sum of Rs. 641,723 had been spent on repairing 3 of those vehicles, excluding the vehicle that met with an accident on 2025 October 27. Furthermore, no action had been initiated regarding these accidents in accordance with Financial Regulation 104(4).

(f) Under the integrated rural development programme of 2025, an allocation of Rs. 9.75 million was made for a goat farming project targeting 100 selected beneficiaries across 11 Grama Niladhari divisions under the Irakkamam divisional secretariat. The procurement process was handled by the Ampara district secretariat, and goats valued at Rs. 10,014,588 were distributed to the beneficiaries in 07 phases. However, it was observed that although goats belonging to 18 beneficiaries, valued at Rs. 371,700, had died, no insurance compensation had been received.

(g) After an extension of time for the construction of the Thuravanthiyamedu road was granted via the District Secretary's letter No. AMP/GA/PLN/3/RRDP/9/12 dated 2026 January 23, the technical officer of the kalmunai north divisional secretariat certified that the relevant project had been fully completed. Following the recommendation by the deputy director of planning and approval by the assistant divisional secretary, the relevant file was handed over to the accounts division. However, while only the initial phases of work had commenced on the road project, fraudulent documents had been fabricated, and an amount of Rs. 1,516,873 had been drawn from the treasury for this purpose.

5. Human Resource Management

5.1 Attached Cadre and Actual Cadre

The approved cadre up to 2024 December 31 was 2345 and the actual cadre as at that date was 2781. However, arrangements were not made to fill up 202existing vacancies and formally approve the excess staff of 638 persons.

Signed: M.G.Madarasigha
Deputy Auditor General
for Auditor General

04. Chapter 04 – Performance indicators

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

Specified Indicator	Actual Output as a percentage (%) of the expected out put			
	100% - 90%	**75% - 89%**	**50% - 74%**	**0% - 49%**
Completion of Infrastructure Development projects	100			
Completion of Social Welfare Development projects	100			
Completion of Livelihood Development projects	100			
Completion of Environmental Sector Development projects	100			

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

5.1 Indicate the Identified Respective Sustainable Developments Goals

Goal/ Objective	SDG Goal no.	Targets	Indicators of the achievement	Progress of the Achievement to date		
				0%-49%	**50%-74%**	**75%-100%**
01	End Poverty in all its forms everywhere	1.1 1 By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than $1.25 a day 1.3 Implement nationally appropriate social protection systems and measures for all, including floors, and by 2030 achieve substantial coverage of the poor and the vulnerable 1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance	i. Distribution of 300 goats for domestic animal husbandry to 100 poor families in Irakkamam Divisional Secretariat Division of Ampara District at a cost of Rs. 9.9 million and distribution of dairy cows to 40 poor families in Akkarapattu Divisional Secretariat Division at a cost of Rs. 8.45 million. ii. Implementation of 12 projects at a cost of Rs. 46.7 million under the Integrated Rural Development Program. iii. Providing “Aswesuma” relief benefits to 73,259 beneficiaries. iv. Encouraging 127 beneficiaries through 04 agricultural production projects. v. Conducting 03 disaster management projects at a cost of Rs. 8.67 million under the District Development Program.			**100%**

		1.5 By 2030, build the resilience of the poor and those in vulnerable situations and reduce their exposure and vulnerability to climate-related extreme events and other economic, social and environmental shocks and disasters	vi. The Disaster Management Center of the District Secretariat works to minimize extreme weather-related events.			
02	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	2.1 By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants to safe, nutritious and sufficient food all year round	I) Under the Decentralized Budget Program 2025, Rs. 33.02 million will be spent to implement 24 food security projects ii)A financial allocation of Rs. 890,150.03 was allocated to cultivate green gram crops covering 209.8 acres for 256 farmers in the Ampara district.			**100%**
03	Ensure healthy lives and promote wellbeing for all at all ages	3.1 By 2030, reduce the global maternal mortality ratio to less than 70 per 100,000 live births 3.4. By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and	i. Nutrition vouchers amounting to Rs.403,698,100.00 have been provided to 15,581 pregnant women to ensure that the nutritional status of low-income pregnant women with nutritional needs is maintained until delivery. ii. Conducting a mobile health program based on the Divisional Secretariats in conjunction with the Clean Sri Lanka program. iii. The Department of Ayurveda implemented the development programs			**100%**

		treatment and promote mental health and well-being. 3.5 Strengthen the prevention and treatment of substance abuse, including narcotic drug abuse and harmful use of alcohol	of Ampara and Pottuvil Ayurveda Hospitals at a cost of Rs. 25.486 million. iv. Efforts have been made to achieve these goals with the cooperation of the Child Rights Promotion Officer, National Child Protection Authority officers, Women's Development Officers, Early Childhood Development Officers and NGOs. Under the government's new program "Get Rid of Drugs", various projects and awareness programs are being carried out to eliminate and prevent drug addiction.			
04	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.	4.1 1 By 2030, ensure that all girls and boys complete free, equitable, and quality primary and secondary education leading to relevant and effective learning outcomes 4.2 By 2030, ensure that all girls and boys have access to quality early childhood development, care and pre-primary education so that they are ready for primary education	i. Under the Provincial Specific Development Allocation Program, 106 projects were implemented for the development of the education sector with an allocation of Rs. 534.32 million. . ii. Renovation of playgrounds of 7 schools at a cost of Rs. 10.3 million. iii. iii. To discuss the problems that have arisen regarding schools and the problems that arise regarding teachers and children with district level officers, provincial level officers and District Coordination Committee members at every District Coordination Committee meeting held in the district and to provide appropriate solutions to ensure the			**100%**

			quality of education and the quality of schools.			
05	Achieve gender equality and empower all women and girls	5.1 End all forms of discrimination against all women and girls everywhere 5.2 Eliminate all forms of violence against all women and girls in the public and private spheres, including trafficking, sexual, and other types of exploitation 5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life	i. Implementation of programs to empower women and girls and resolution of issues related to women and girls through the Women Development Officer of the District Secretariat and other relevant officers serving in the Divisional Secretariats (e.g. Social Service Officers). ii. Focusing the attention of relevant officials on women-led enterprises in empowering small and medium-sized enterprises. iii. iii. Implementing the Mini Garment Project at a cost of about Rs. 7 million in the Addalachchena Divisional Secretariat Division and developing the livelihood of 20 women.			**100%**
06	Ensure availability and sustainable management of water and sanitation for all .	6.1 By 2030, achieve universal and equitable access to safe and affordable drinking water for all	i. Under the Decentralized Budget Program, two community water projects were initiated at a cost of Rs. 02 million in Koknahara and Kalugolla areas of Damana Divisional Secretariat, a reverse osmosis water filtration system was established and a large well was renovated in Dehiattakandiya Divisional Secretariat. ii. Providing water connections to 273 consumers at a cost of Rs. 8.25 million under the resettlement project.			**100%**

		6.2 By 2030, achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations	iii. Implementation of about 14 water projects at a cost of Rs. 249.62 million by the National Water Supply and Drainage Board. iv. Implementation of 17 projects at a cost of Rs. 7.40 million under the Sakosan Sanitation Project. v. To prevent chronic kidney disease, 25 reverse osmosis water treatment centers have been established in 6 Divisional Secretariat Divisions and Rs. 1.205 million has been spent to cover the electricity bills of those water treatment plants for the year 2025.			
07	Ensure access to affordable, reliable, sustainable and modern energy for all	7.1 By 2030, ensure universal access to affordable, reliable, and modern energy services	Under the resettlement project, arrangements will be made to provide 358 electricity connections at a cost of Rs. 13.88 million.			**100%**
08	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	8.3 Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity, and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services	i) Creating 100 small or medium-sized entrepreneurs ii) Numerous training and information programs were conducted by the Women's Development Officers, Vidatha Officers, the Small Enterprise Development Division, and the Industrial Development Board, in collaboration with all Divisional Secretariats, with the objective of providing opportunities to initiate the implementation of their business ideas.			**100%**

		8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value 8.9 By 2030, devise and implement policies to promote sustainable tourism that creates jobs and promotes local culture and products	iii) In conjunction with promoting sustainable tourism, arrangements have been made to implement the Blue Flag Beach project in the Pottuvil Divisional Secretariat division, utilizing an allocation of LKR 9.43 million to create job opportunities.			
09	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.	9.1 Develop quality, reliable, sustainable and resilient infrastructure, including regional and trans border infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all 9.2 Promote inclusive and sustainable industrialization and, by 2030, significantly raise industry's share of employment and gross domestic product, in line with national circumstances, and double its share in least developed countries	i. 104 road development projects were implemented at a cost of 270.49 million, while another 127 projects were carried out at a cost of Rs. 279.14 million ii. Reconstruction of 31 internal roads under the resettlement project, utilizing a sum of Rs. 71.33 million .			**100%**

10	Reduce inequality within and among countries	10.1 By 2030, progressively achieve and sustain income growth of the bottom 40 per cent of the population at a rate higher than the national average 10.2 By 2030, empower and promote the social, economic and political inclusion of all, irrespective of age, sex, disability, race, ethnicity, origin, religion or economic or other status	i. Under this initiative, economic relief has been provided to specially identified individuals living below the poverty line under the government's special welfare program, 'Aswesuma.' Accordingly, 'Aswesuma' benefits have been granted to 73,259 beneficiaries. ii. he special projects for promoting national integration—namely, the economic empowerment of marginalized female-headed households, the empowerment of marginalized school children, and the livelihood development for rehabilitated individuals as well as rehabilitated youths who were addicted to drugs—implemented under the Ministry of Justice, Prison Affairs and Constitutional Reforms, are conducted annually at the Divisional Secretariat level through the District Secretariats			**100%**
11	Make cities and human settlements inclusive, safe, resilient and sustainable	11.1 By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums 11.2 By 2030, provide access to safe, affordable, accessible and sustainable transport systems for all, improving road safety, notably by expanding public transport, with special	i. Under the resettlement housing project, 189 housing projects were completed. (92 houses of Rs. 0.9 million, 97 houses of Rs. 1.5 million) ii. The National Housing Development Authority implemented 344 projects at a cost of Rs. 282.7 million iii. Under the resettlement program, 31 road development projects were implemented at a cost of Rs. 71.336 million			**100%**

		attention to the needs of those in vulnerable situations, women, children, persons with disabilities and older persons 11.4 Strengthen efforts to protect and safeguard the world's cultural and natural heritage 11.5 By 2030, significantly reduce the number of deaths and the number of people affected and substantially decrease the direct economic losses relative to global gross domestic product caused by disasters, including water-related disasters, with a focus on protecting the poor and people in vulnerable situations	iv. 58 projects were implemented at a cost of Rs. 40.85 million for the development of the religious and cultural sector. v. Implementation of 08 'Clean Sri Lanka' programs at the Divisional Secretariat level vi. An financial assistance of Rs. 368.92 million has been provided to the affected families to restore the lives of the people impacted by Cyclone Ditva .			
12	Ensure sustainable consumption and production patterns	12.2 By 2030, achieve the sustainable management and efficient use of natural resources	i. Farmers were educated on adopting sustainable farming and production methods, as well as post-harvest loss reduction techniques, through the District Agriculture Sector, the Inter-Provincial Department of Agriculture, and other related institutions			**100%**

13	Take urgent action to combat climate change and its impacts .	13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.	i. During the Cyclone Dithwa and subsequent flooding situation that occurred in November 2025, the staff of the District Secretariat, the Divisional Secretariats, the Disaster Management Unit, the Sri Lanka Police, the Army, and other responsible officials played a major role in providing relief to the affected people ii. Implementation of 03 district disaster mitigation projects at a cost of Rs. 8.67 million . iii. Under the Integrated Watershed and Water Resources Management Project (IWWRMP) and the CResMPA project, implemented jointly by the Mahaweli Authority of Sri Lanka and the Department of Irrigation, the rehabilitation and construction of tanks (reservoirs) were carried out . iv. Under minor irrigation schemes, the Department of Agrarian Development implemented 43 projects at a cost of Rs. 53.385 million			**100%**
14	Conserve and sustainably use the oceans, seas and marine resources for sustainable development	14.1 By 2025, prevent and significantly reduce marine pollution of all kinds, in particular from land-based activities, including marine debris and nutrient pollution	Under this, various programs and projects were implemented in collaboration with the Department of Coast Conservation and Coastal Resource Management, the Marine Environment Protection Authority, and the Department of Fisheries and Aquatic Resources to protect the marine environment and coastal ecosystems, as well as to			**100%**

		14.2 By 2020, sustainably manage and protect marine and coastal ecosystems to avoid significant adverse impacts, including by strengthening their resilience, and take action for their restoration in order to achieve healthy and productive oceans 14.5 By 2020, conserve at least 10 per cent of coastal and marine areas, consistent with national and international law and based on the best available scientific information 14.7 By 2030, increase the economic benefits to Small Island developing States and least developed countries from the sustainable use of marine resources, including through sustainable management of fisheries, aquaculture and tourism	develop the economic benefits the country receives through fisheries resources. Additionally, projects were carried out in the Kalmunai coastal area to prevent coastal erosion. i. The Blue Flagship project was implemented in the Pottuvil Divisional Secretariat division at a cost of Rs. 9.43 million ii. Various projects were implemented in the Panama beach area by government institutions, non-governmental organizations, and various private entities to enhance tourist attraction through sustainable development. iii. Installation of street lights in the Pottuvil - Arugam Bay tourism zone			
15	Protect, restore and promote sustainable use of terrestrial ecosystems,	15.1 By 2020, ensure the conservation, restoration and sustainable use of terrestrial and inland freshwater ecosystems and their services,	i. Conducting environmental programs based on Divisional Secretariats and District Secretariats, in parallel with the 'Clean Sri Lanka' program .			**100%**

	sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss	in particular forests, wetlands, mountains and drylands, in line with obligations under international agreements 15.2 By 2020, promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally.	ii. Implementing a perennial tree planting project in the Ampara tank reservation			
16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	16.3 Promote the rule of law at the national and international levels and ensure equal access to justice for all 16.5 Substantially reduce corruption and bribery in all their forms 16.6 Develop effective, accountable and transparent institutions at all levels 16.9 By 2030, provide legal identity for all, including birth registration 16.10 Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements	(i) Establishing internal affairs units within the District Secretariat to take all necessary measures to prevent corruption and bribery, while developing institutions that are effective, accountable, and transparent at all levels i. Registration of newborn live births within 3 months of birth and the prompt issuance of birth certificates ii. The information requested under the Right to Information Act shall be provided without any delay			**100%**

17	Strengthen the means of implementation and revitalize the global partnership for sustainable development	17.1 Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection 17.8 Fully operationalize the technology bank and science, technology and innovation capacity-building mechanism for least developed countries by 2017 and enhance the use of enabling technology, in particular information and communications technology	i. Various initiatives were held to motivate individuals to develop innovative products using environmentally friendly technology . ii. Financial and material aid sourced from diverse local and foreign non-governmental organizations was deployed to enhance the infrastructure and facilities of the rural populace iii. Officers of the District Small Business Development Division and the Divisional Secretariat briefed rural entrepreneurs on manufacturing eco-friendly products using natural materials such as clay and rattan as substitutes for plastic and polythene iv. The Ministry of Science and Technology implemented a Vidatha program at a cost of Rs. 113,000.00			**100%**

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

The following challenges are faced in achieving the Sustainable Development Goals.

1. The scarcity of essential drugs and medical supplies
2. The severe weather conditions, such as Cyclone Ditva and the resulting floods, caused immense hardships for the people in the district, including the loss of their homes, the breakdown of transportation systems, crop damages, and the disruption of educational activities.
3. Due to the aforementioned natural disaster situation, the people of the district are facing numerous hardships, including a decline in their income levels and difficulties in obtaining nutritious food to meet their daily needs.

However, despite all the aforementioned challenges, the District Secretariat managed to achieve its desired targets.

06. Chapter 06 - Human Resource Profile

06.1 Cadre Management

#	Approved Cadre	Existing Cadre	Vacancies	(Excess)
Senior	98	74	24	-
Territory	76	42	34	-
Secondary	1914	2428	122	636
Primary	257	233	25	1
Total	**2345**	**2777**	**205**	**637**

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

Vacancies in the Senior and Tertiary levels are managed by utilizing the officers currently stationed within the district to cover the respective duties. Consequently, the scope of duties that these officers are required to cover has expanded. Similarly, the existing vacancies among Primary-level officers are covered by utilizing officers available within the district to carry out the relevant duties.

06.3 Human Resource Development

Serial No.	Programme Name	Number of Employees Trained	Duration of the Programme	Total Investment (Rs'000)		Nature of the Programme (Local / Foreign)	Output / Knowledge Gained
				Local	Foreign		
01	Enhancing Driver Attitudes and Professional Knowledge	45	2025.02.24	28,440.00		**Local**	Enhancing driver attitudes and professional knowledge
02	90-Hour Training for Grama Niladhari	6	2025.02.24 – 2025.03.18	50,970.00		**Local**	Subject knowledge development for Grama Niladhari
03	Two-Day Training for Grama Niladhari	243	2025.06.05 – 2025.06.19	225,260.00		**Local**	Subject knowledge development and public grievance resolution for Grama Niladhari
04	Management Service Officers Induction Training	21	2025.09.08 – 2025.09.12	80,295.00		**Local**	Imparting subject knowledge for Management Service Officers
05	Two-Day Training on Procurement	100	2025.09.26/27	216,875.00		**Local**	Updating knowledge on procurement subjects
06	Training on Uploading Income Tax Documents	62	2025.10.17	72,400.00		**Local**	Uploading income tax documents
07	Two-Day Training for PL Category Officers	107	2025.10.23/24	107,650.00		**Local**	Enhancing officer attitudes and professional knowledge

07. 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)	-		
1.4	Stores Advance Accounts	-		
1.5	Special Advance Accounts	-		
1.6	Others	-		
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		
4	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)) DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		

6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National 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		
7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the 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		
9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Complied	Ownership does not belong to the District Secretary	As the documentation for the acquisition has been submitted, we will proceed with the disposal upon receiving approval

9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	**Advances to Public Officers Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		

14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing citizens charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		

18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens 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	Not Complied	The preparation of Performance Agreements has been rescinded by Public Administration Circular No. 02/2018(I) dated November 30, 2023	
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

END