Annual Performance Report for the year 2021

Name of the Institution- District Secretariat, Mullaitivu

Expenditure Head No 267

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Chapter 01 – Institution Profile /Executive Summary

Message of the District Secretary/ Government Agent

It is a great pleasure to me for submitting the annual performance Report and Accounts of District Secretariat, Mullaitivu for the year 2021. This report contains of programs, projects and activities Implemented through the District Secretariat, Divisional Secretariats, the line Ministries and Departments.

The Allocation which was allocated by the treasury in 2021 had been utilized with fully efficiency and economically. These funds were utilized effectively to achieve the targets of Government Sustainable goals vision to expedite the services for the people.

Even though due to the Covid – 19 pandemic there were many improvements to decrease the poverty through the continuous Development works on the drinking water, livelihood, agriculture, irrigation, fishing, education, health and relief assistance and Rs.105.985 million were assisted for 12,599 Covid – 19 affected and quarantined Families. Altogether Rs.1,773.55 million was invested for above purpose. I wish to thank to the State Ministry of Home Affairs, Other Ministries, Treasury and Departments for their better instructions, guidance and the participation. Specially thank to treasury since they released the fund time to time to enable us to spend all allocation in 2021. Further I wish to thanks to all who helped and gave their cooperation to achieve the goal of "Leave form poverty" of our District.

I Sincerely thanks to the Executives officers in District Secretariats, Divisional Secretariats and all staff in District and Divisional Secretariats who dedicated themselves with the effectiveness and dedication service to the people.

K.Vimalanathan
District Secretary/ Government Agent
Mullaitivu District.

1.1. Introduction

1.1.1 Location and Area:-

Mullaitivu District is one of the newly created Districts in Sri Lanka in 1979, which was boarded by Mannar, Trincomalee and Vavuniya Districts. This District occupies the Eastern part of the main land of Northern Province. Mullaitivu District has Kilinochchi district on its Northern border, Trincomalee district and Vavuniya district and part of the Mannar district in the south, Mannar district in the West and the sea in the East. It covers land area approximately 2516.9 sq. Km (including forest area excluding large inland water). This District accounts for 3.8% of the country's total area.

1.1.2. Climate and Physical Features

Climate and Soil:-

Dry Zone – bimodal rainfall pattern. Average annual rainfall varies from 1300 mm to 2416mm. Temperature range from 23.0 c to 39.30 C

Physical Features

The physical feature of Mullaitivu District is flat land, generally sloping to the East and North, in the Western part, towards West and South. This district has 70km of coastal belt and four lagoons via Kokkulai, Nayaru, Nanthikadal and Mathalan with high potentials for prawn culture. The evaluation varies from sea level to 36.5 meters. Major soil groups are reddish brown earth and red yellow lato soils which are suitable for cultivation.

Land Use:-

This District consists of different Eco-Systems such as forest land, shrub land, Coconut plantation, Agriculture land and water bodies etc. Total land area (Including forest area and excluding large inland water bodies) is 251,690 hectares. Approximately 167,850 hectares which is 64.1% of the total land area consists of forest, agriculture covers nearly 44,040 hectares (16.9%), range land accounts for 13,650 hectares (5.2%) another 26,150 hectares constitutes of water and homestead and build up land accounts for 5.1%.

1.1.3. Economic conditions and Lifestyle of the people of the District

Major portion of the population is engaged in Agriculture sector which includes fishing and livestock, other occupations are in the industrial activities, employment in the government sector and private establishments.

Economy:-

The economy of the district mainly depends on Agriculture and fishing. Livestock and Forestry play a supplementary role in the district Economic activities. Nearly 23680 and 4850 families are engaged in Agriculture and fishing sector respectively.

Agriculture:-

The Agriculture sector is the main income generating source in this district. Totally 80% Farmers depend in this sector. District has total ha 16499.3 of suitable land to undertake the paddy cultivation. Details are as follows.

Major – 7993.9 ha, Minor – 4337 ha, Rain fed - 4167.9 ha

03 Major Tanks & 17 Medium Tanks feed the paddy land of 7993.9 ha and The 228 Minor Tanks feed paddy land of 4337.5 ha in this district

Fishing:-

This district has a coastal belt of 70 km and four lagoons namely Mathalan, Nanthikadal, Nayaru &Kokkulai which are very suitable for fishing development. These lagoons are famous for crab and prawn cultivation. There are possibilities for inland fishing development in Major Tanks. Fishing sector takes important place in generating employment opportunities and income facilities to considerable number of families in this district. Still deep-sea fishing is not allowed by concerned authorities

1.1.4. Water Resources:-

This district has water resources to use for the agriculture. There are no tanks for the irrigated .Cultivation. There are 03 Major tanks, 17 Medium tanks and 228 Small tanks in this district. The rain water is the main resource for the agriculture

1.1.5. Basic Information of the District Secretariat

- Administration:-

Administratively this district constitutes part of Wanni Electoral District. The district has six administrative divisions and covers 136 GramaNiladhari Divisions and 632 villages in this District.

No	AGA/DS Divisions	Number of GN Divisions	Number of Villages
1	Maritimepattu	46	219
2	Puthukkudiyiruppu	19	179
3	Oddusuddan	27	114
4	Thunukkai	20	35
5	Manthai East	15	68
6	Welioya	09	17
	Total	**136**	**632**

Population:-

This district had a population of 77,515 as per1981 census of population. Due to the situation prevailed in this district no census was taken during 1991 and 2001. The district had an estimated population of 180,401 in December 2001, which accounts for 1.07% of the total population.

The resettled population in this district as at 31.12.2021was 138,516 Details are as follows.

A.G.A.Division	Resettled Population	
	No.of Families	**No.of Members**
Maritimepattu	13,262	41,802
Puthukkudiyiruppu	14,353	41,848
Oddusuddan	6,449	19,989
Thunukkai	4,307	12,930
Manthai East	3,252	9,956
welioya	4,304	11,991
Total	**45,927**	**138,516**

Health

06 MOH Divisions are functioning in the District. A District General Hospital ,03 Base Hospitals,07 Divisional Hospitals , 08 Primary Medical Care Units ,38 Gramodhaya Health centers,01Anti-malaria combines Unit , 01 Mental Health Unit , 01 STD Clinic ,01 Chest Clinic ,01 Rabies Control Unit and also functioning under the Regional Director of Health Services in Mullaitivu District.

Education:-

Two Educational Zone (Mullaitivu&Thunukkai) Student populations of 28,633attend in 129 functioning schools including 06 National School (1AB-14, 1C-16, II-37, III-62) with 2,092 teachers.

1.1.6. Basic Statistical Information of the MullaitivuDistrict

➢ Province	: Northern
➢ District	:Mullaitivu
➢ Electorate	:Vanni
➢ Electoral Division	: 11
➢ Divisional Secretariats	: 06
	➢ Maritimepattu,
	➢ Puthukudiyiruppu,
	➢ Oddusuddan,
	➢ Thunukkai,
	➢ ManthaiEast,
	➢ Welioya
➢ Essential Contact numbers	: 021-229-0039, 021-229-0045
➢ Number of GN Divisions	: 136
➢ Number of Villages	: 632
➢ No of Piradesiyasabhas	: 04
➢ Main city	:Mullaitivu
➢ Total Land area	: 2516.9sq Km
➢ Population (2021)	:138,516
➢ Population density - per sq km	: 51.78
➢ Total number of families	: 45,927
➢ Number of schools	: 129
➢ Average annual temperature	: 23.0 C – 39.30 C
➢ Average annual rainfall	: 1476 mm

1.2. Vision, Mission, Objectives of the Institution

Vision

Being a most prime Institution in performing sustainable public services with environmentally friendly approach

Mission

Possessing dynamic task groups at all levels to lead the district to-wards sustainable development through constructive good governance process and through empowering human life with an effective &efficient administration and innovative resource management, in line with the policy framework of the Government.

Objectives

1. Induction of appetite through poverty alleviation
2. Building a healthy community

   Taking steps to control the impact of COVID 19 by 2021
3. Building an educated community.

   Building an educated community by 2021 by identifying and raising awareness of students dropping out of school.
4. Upgrading and development of infrastructure facilities of the district by 2021.

   Upgrading the infrastructure facilities of the district by undertaking infrastructure facilities such as road development, electricity, drinking water, transport and drainage.
5. Development of Green Productive Activities.

   Implementing the activities of the company through green productivity activities in a manner that is conducive to protecting the environment and reaping the benefits.
6. Obtaining employment

   Providing employment opportunities to 2% of the unemployed by 2021 through various sectors.
7. Controlling Violence Against Women

   Reducing abduction and sexual harassment against women and strengthening feminist families.

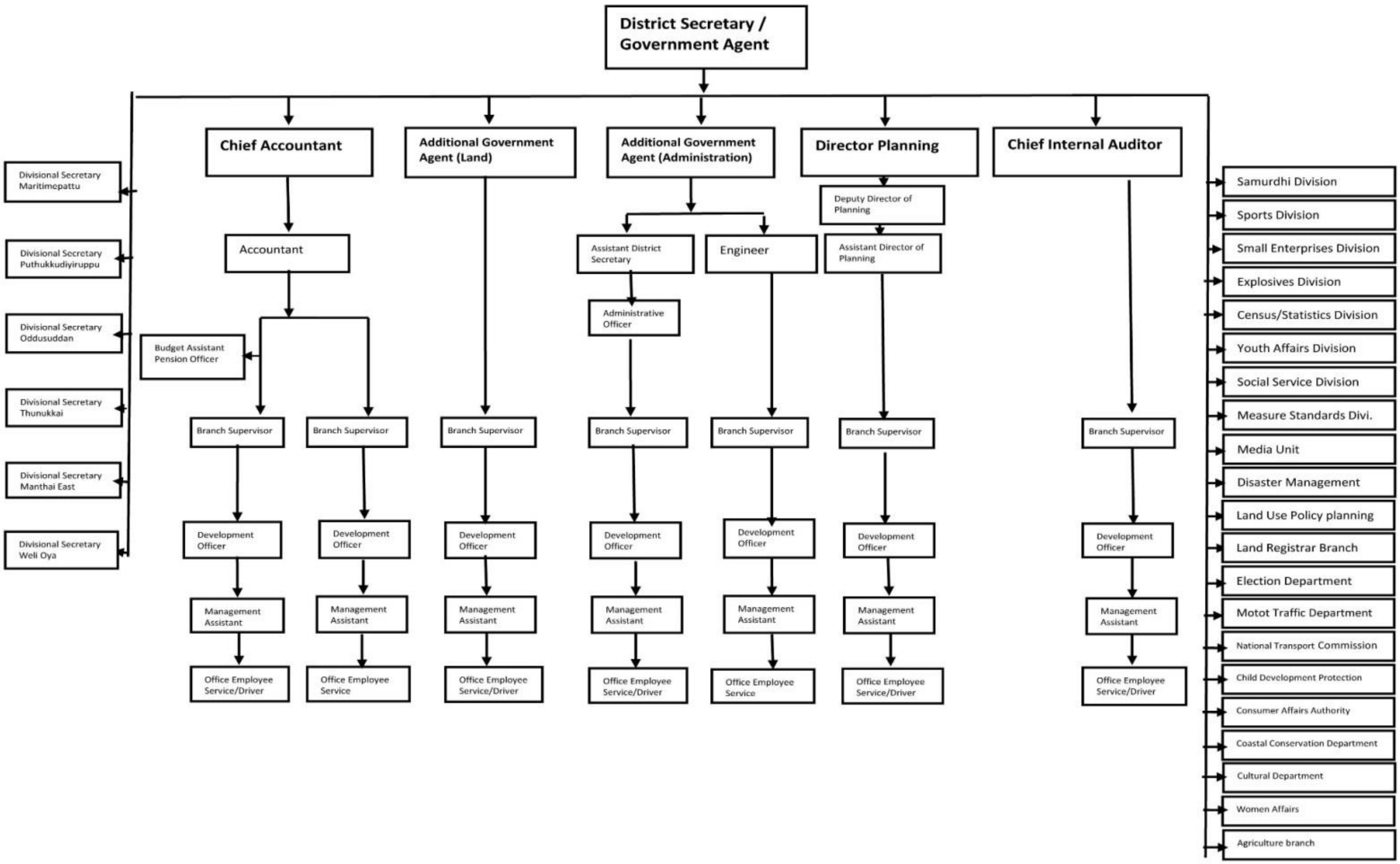
8. Providing clean water and toilet facilities.
   Providing hygienic toilet facilities and fresh water facilities to96% peoples by 2021.
9. Coastal cleaning and conservation of aquatic life
   Ensuring the existence of aquatic life and improving coastal cleanliness by reducing the use of polythene and eliminating the need for plastic products found along the coast.
10. Ensuring the conservation of terrestrial organisms and consuming in harmony with nature.
    Taking action to prevent unauthorized deforestation and unauthorized landslides.
11. Efficient utilization of the physical and human resources of the district
12. Creating a friendly work environment.
13. Encouraging internal service recipients and making arrangements for external service recipients to access the service easily.
14. Encouraging youth with emphasis on sports and cultural values.
15. Development of small scale industries, fisheries and Agriculture

1.3 Key Functions

1. Bringing District and Divisional administration to the grass root level by providing the following services
   - ❖ Implementation of Development activities relating to work plan.
   - ❖ Providing better service to the General public.
2. Efficient and effective use of financial resources including proper maintained of inventory assets.
3. Payment of pension with efficiency.
4. Payment of Paddy advance to purchase the paddy from the farmers.
5. Disaster management activities.
6. District rehabilitation and construction activities.
7. Deliver the service for the people of displaced persons and activities regarding resettlement programme
8. Construction of the infrastructure facilities to the IDPS and proper maintenance.

9. Land Registration activities (deed registration).
10. Samurdhi Development activities.
    - Providing Livelihood, Relief and Scholarships.
11. Social Security and cultural activities.
12. Issuing motor transport department licenses.
13. Election records and voter cards distribution.
14. Development of the sports sector activities.
15. Development and train industrial initiatives.
16. Women Empowerment.
17. Child protection.
18. Provision of training to officers and youths.

1.4 Organization chart



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

01. Divisional Secretariat, Maritimepattu,

02. Divisional Secretariat, Puthukudiyiruppu,

03. Divisional Secretariat, Oddusuddan,

04. Divisional Secretariat, Thunukkai,

05. Divisional Secretariat, Manthai East,

06. Divisional Secretariat, Welioya

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

1.7. Details of the Foreign Funded Projects (if any)

a. Name of the Project

b. Donor Agency

c. Estimated Cost of the Project – Rs.Mn

d. Project Duration

Chapter 02- Progress and the Future Outlook

(Special Achievements, Challenges and Future Goals)

Special Directories at the District Level

1. Reaching the second place in National Productivity Awards Ceremony 2019-2020 among Government Departments.
2. Cultivation of paddy and other crops has been encouraged by renovating agrarian reservoirs.
3. In view of poverty alleviation, Samurdhi relief granted for 22,851 families and 10,297 home gardens have been implemented during the year of 2021. And 55% of harvest gained from maha season paddy cultivations under organic fertilizer programme.
4. Reconstruction of infrastructure facilities to improve agricultural activities.
5. Providing free electricity connections to 112 houses.
6. 598 Houses were constructed and 17 Play grounds were renovated during the year 2021.

Challenges

1) Lack of arrangements in absorption and maintenance of modern technological environments.
2) Covid - 19 pandemic
    1. Barriers to market access for manufactured goods
    2. Increase in building material prices
    3. Obstacles in carrying out livelihood activities
3) Lack of transport facilities and suitable access roads
4) Instability in the prices of agricultural and fisheries products
5) Lack of technical skills
6) Non receiving of organic fertilizers in time and lack of enthusiasm in using them among farmers

Future Goals

1. Poverty alleviation
2. Promoting local products such as agriculture, home gardens and fisheries and moving them in to a sustainable position.
3. Ensuring the protection of natural resources
4. Establishing sovereignty to meet the increased expectations of the people
5. Taking steps to build rural roads
6. Strengthening cultural values and traditions

K. Vimalanathan
District Secretary/ Government Agent
Mullaitivu District

K.VIMALANATHAN
District Secretary/Govt.Agent
District Secretariat
Mullaitivu

Chapter 03 – Overall Financial Performance For the year2021

3.1. Statement of Financial Performance

ACA -F

Statement of Financial Performance
for the period ended 31st December 2021

Budget 2021 Rs.		Note	Actual 2021 Rs.	Restated 2020 Rs.	
-	**Revenue Receipts**		-	-	
-	Income Tax	1	-	-	
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**		-	-	
-	Treasury Imprests		1,637,343,540	1,894,980,999	ACA-3
-	Deposits		140,523,431	242,448,396	ACA-4
-	Advance Accounts		11,464,603	10,047,613	ACA-5
-	Other Main Ledger Receipts		-		
-	**Total Non Revenue Receipts (B)**		**1,789,331,574**	2,147,477,008	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		**1,789,331,574**	2,147,477,008	
	Remittance to the Treasury (D)		**1,629,804**	256,920	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**1,787,701,770**	2,147,220,088	
	Less: Expenditure				
-	**Recurrent Expenditure**				
265,500,000.00	Wages, Salaries & Other Employment Benefits	5	258,197,800	191,475,734	
73,525,000.00	Other Goods & Services	6	67,620,755	63,281,905	2(ii)
106,460,000.00	Subsidies, Grants and Transfers	7	106,352,274	429,278	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
445,485,000.00	**Total Recurrent Expenditure (F)**		**432,170,829**	255,186,918	
	Capital Expenditure				
16,600,000.00	Rehabilitation & Improvement of Capital Assets	10	15,700,082	9,944,116	
123,200,000.00	Acquisition of Capital Assets	11	22,393,475	30,164,471	
-	Capital Transfers	12	-	-	2(ii)
-	Acquisition of Financial Assets	13	-	-	
1,700,000.00	Capacity Building	14	1,399,269	935,972	
-	Other Capital Expenditure	15	-	-	
141,500,000.00	**Total Capital Expenditure (G)**		**39,492,826**	41,044,558	
	Deposit Payments		160,243,069	257,534,442	ACA-4
	Advance Payments		14,835,141	14,756,380	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**175,078,211**	**272,290,821**	
	Total Expenditure I = (F+G+H)		646,741,866	568,522,298	
586,985,000.00	**Balance as at 31st December J = (E-I)**		1,140,959,904	1,578,697,790	
	Balance as per the Imprest Reconciliation Statement		1,140,959,904	1,578,697,790	ACA-7
	Imprest Balance as at 31st December		-	-	ACA-3
			1,140,959,904	1,578,697,790	

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3.2. Statement of Financial Position

ACA-P

Statement of Financial Position
As at 31st December 2021

	Note	Actual 2021 Rs	2020 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	1,345,214,525	1,319,032,951
Financial Assets			
Advance Accounts	ACA-5/5(a)	41,477,627	38,332,929
Cash & Cash Equivalents	ACA-3	1,629,804	256,920
Total Assets		1,388,321,957	1,357,622,800
Net Assets / Equity			
Net Worth to Treasury		(6,625,711)	(29,490,048)
Property, Plant & Equipment Reserve		1,345,214,525	1,319,032,951
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	48,103,339	67,822,977
Unsettled Imprest Balance	ACA-3	1,629,804	256,920
Total Liabilities		1,388,321,957	1,357,622,800

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 55 and Notes to accounts presented in pages from 56 to 64 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements 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.

Chief Accounting Officer
N.H.M.Chithranandha
Secretary,
State Ministry of Home Affairs.
Date : 23.02.2022

Accounting Officer
K.Vimalanathan
District Secretary
Mullaitivu
Date : 22.02.2022

Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
M.Jesureginold
Mullaitivu
Date : 22.02.2022

Mr.M.Jesureginold
Chief Accountant
Govt. Agent / District Secreta.
District Secretariat
Mullaitivu

N.H.M. Chithranandha
Secretary
State Ministry of Home Affairs

K.VIMALANATHAN
District Secretary/Govt.Agent
District Secretariat
Mullaitivu

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3.3. .Statement of Cash Flow

ACA-C

Statement of Cash Flows
for the Period ended 31st December 2021

	Actual 2021 Rs.	Restated 2020 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	88,989,990	114,170,527
Imprest Received	1,637,343,540	1,894,980,999
Recoveries from Advance	12,506,923	11,870,586
Deposit Received	140,523,431	242,448,396
Total Cash generated from Operations (A)	**1,879,363,885**	**2,263,470,508**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	325,701,615	254,383,000
Subsidies & Transfer Payments	106,352,274	429,278
Expenditure incurred on behalf of Other Heads	1,228,624,303	1,690,258,228
Imprest Settlement to Treasury	1,629,804	256,920
Advance Payments	19,247,603	20,061,768
Deposit Payments	160,243,069	257,534,442
Total Cash disbursed for Operations (B)	**1,841,798,669**	**2,222,923,635**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**37,565,216**	**40,546,873**
Cash Flows from Investing Activities		
Interest	1,747,975	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	179,635	497,685
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	**1,927,610**	**497,685**
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	39,492,826	41,044,558
Total Cash disbursed for Investing Activities (E)	**39,492,826**	**41,044,558**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(37,565,216)**	**(40,546,873)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**0**	**0**
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	**0**	**0**
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	

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3.4. Notes to the Financial Statements

Note-(i)

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

Expenditure Head No :267 **Ministry / Department / District Secretariat :Mullaitivu**
Programme No. & Title :1

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

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

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

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

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

Age Analysis per (ii)

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

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

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

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Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 22/02/2022

Mr.M.Jesuregnold
Chief Accountant
or Govt. Agent / District Secret
District Secretariat
Mullaitivu

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Note-(ii)

Statement of Write off from books

Expenditure Head No :267 **Ministry / Department / District Secretariat :Mullaitivu**
Programme No. & Title :1

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

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

2 **Statement of write off from the book and recoveries under F.R. 109 during the year**

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
1						
2						
3		Nill				
4						
5						
6						
Total						

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

....
Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 22/02/2022

Mr.M.Jesuregnold
Chief Accountant
or Govt. Agent / District Secretary
District Secretariat,
Mullaitivu

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Note (iii)

Statement of Commitments and Liabilities as at 31st December

Name of Special Expenditure Unit/Ministry/Department/District Secretariat: Mullaitivu
Expenditure Head No:267
Programme No. & Title:1

Name of the Person/Institution	Comitment No.	Date	Head	Programme	Project	Sub Project	Object Code	Item Code	Finance Code	Commitment (Rs.) (1)	Commitment Balance (Rs.) (2)=(1)-(3)	Liability Date	Liability Amount (Rs.) (3)	Revised Liability (Rs.) (4)	Paid Liability (Rs.) (5)	Liability Balance (Rs.) (6)=(4)-(5)
1. Ministries/Government Department																
District Secretariat ,Mullaitivu			267	1	1	0	1002		11			31/12/2021	66,958	66,958	-	66,958
Divisional Secretariat,Thunukkai			267	1	2	0	1002		11			31/12/2021	3,329	3,329	-	3,329
Divisional Secretariat,Welioya			267	1	2	0	1002		11			31/12/2021	30,212	30,212		30,212
Total													**100,499**	**100,499**	-	**100,499**
District Secretariat ,Mullaitivu			267	1	1	0	1101		11			31/12/2021	189,034	189,034	-	189,034
Divisional Secretariat,Maritimepattu			267	1	2	0	1101		11			31/12/2021	23,084	23,084	-	23,084
Divisional Secretariat,Oddusuddan			267	1	2	0	1101		11			31/12/2021	11,600	11,600	-	11,600
Divisional Secretariat,Manthai East			267	1	2	0	1101		11			31/12/2021	37,220	37,220	-	37,220
Divisional Secretariat,Welioya			267	1	2	0	1101		11			31/12/2021	91,950	91,950		91,950
Total													**352,888**	**352,888**	-	**352,888**
2. State Corporations/Statutary Boards																
Srilanka Telecom plc																
District Secretariat ,Mullaitivu			267	1	1	0	1402		11			31/12/2021	33,571	33,571	-	33,571
Divisional Secretariat,Maritimepattu			267	1	2	0	1402		11			31/12/2021	11,823	11,823	-	11,823
Divisional Secretariat,Puthukkudiyiruppu			267	1	2	0	1402		11			31/12/2021	7,543	7,543	-	7,543
Divisional Secretariat,Oddusuddan			267	1	2	0	1402		11			31/12/2021	12,458	12,458	-	12,458
Divisional Secretariat,Thunukkai			267	1	2	0	1402		11			31/12/2021	10,264	10,264	-	10,264
Divisional Secretariat,Manthai East			267	1	2	0	1402		11			31/12/2021	13,113	13,113	-	13,113
Total													**88,770**	**88,770**		**88,770**
Electricity Board																
District Secretariat ,Mullaitivu			267	1	1	0	1403		11			31/12/2021	23,766	23,766	-	23,766
Divisional Secretariat,Maritimepattu			267	1	2	0	1403		11			31/12/2021	23,000	23,000	-	23,000
Divisional Secretariat,Oddusuddan			267	1	2	0	1403		11			31/12/2021	43,358	43,358	-	43,358
Total													**90,123**	**90,123**	-	**90,123**
Water Supply																

District Secretariat ,Mullaitivu			267	1	1	0	1403		11			31/12/2021	2,400	2,400		2,400
Total													**2,400**	**2,400**	-	**2,400**
3. Others (Private Parties)																
Security and Cleaning Servise																
District Secretariat ,Mullaitivu																
Security Servise-Golden Eagle(PVT)LTD			267	1	1	0	1409		11			31/12/2021	45,222	45,222	-	45,222
Cleaning Servise - Kleenwell(PVT)LTD			267	1	1	0	1409		11			31/12/2021	9,044	9,044	-	9,044
Divisional Secretariat,Maritimepattu																
Security Servise- Golden Eagle(PVT)LTD			267	1	2	0	1409		11			31/12/2021	15,505	15,505	-	15,505
Cleaning Servise - Kleenwell(PVT)LTD			267	1	2	0	1409		11			31/12/2021	18,400	18,400	-	18,400
Divisional Secretariat,Oddusuddan																
Security Servise- Golden Eagle(PVT)LTD			267	1	2	0	1409		11			31/12/2021	15,505	15,505	-	15,505
Cleaning Servise - Kleenwell(PVT)LTD			267	1	2	0	1409		11			31/12/2021	16,560	16,560	-	16,560
Divisional Secretariat,Thunukkai																
Security Servise- Golden Eagle(PVT)LTD			267	1	2	0	1409		11			31/12/2021	31,009	31,009	-	31,009
Cleaning Servise - Kleenwell(PVT)LTD			267	1	2	0	1409		11			31/12/2021	13,800	13,800	-	13,800
Divisional Secretariat,Manthai East																
Security Servise- Golden Eagle(PVT)LTD			267	1	2	0	1409		11			31/12/2021	15,505	15,505	-	15,505
Cleaning Servise - Kleenwell(PVT)LTD			267	1	2	0	1409		11			31/12/2021	13,800	13,800	-	13,800
Divisional Secretariat,Welioya																
Security Servise- Golden Eagle(PVT)LTD &Cleaning Servise - Kleenwell(PVT)LTD			267	1	2	0	1409		11			31/12/2021	70,084	70,084		70,084
Total													**264,434**	**264,434**	-	**264,434**
Grand Total													**899,115**	**899,115**	-	**899,115**

*Nature of payments/Liabilities should be recognized separately as follows.

1. Ministries/Government Departments
2. State Corporations/Statutory Boards
3. Private Parties

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

Commitments are contracts or written agreements which have been entered in to with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received..

....

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 22/02/2022

Mr.M.Jesureginold
Chief Accountant
or Govt. Agent / District Secretary
District Secretariat,
Mullaitivu

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Note(iv)

Statement of Liabilities - (i)

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

Name of Ministry / Department / District Secretariat : Mullaitivu
Expenditure Head No. :267
Programme No. & Title :1

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
1. Ministries/Government Department	Overtime & Holiday Payments	1	0	1002	11			66,958
	Overtime & Holiday Payments	2	0	1002	11			33,541
Total								**100,499**
	Domestic	1	0	1101	11			189,034
	Domestic	2	0	1101	11			163,854
Total								**352,888**
SubTotal								**453,387**
2. State Corporations/Statutary Boards								
Srilanka Telecom plc	Postal & Communication	1	0	1402	11			33,571
....	Postal & Communication	2	0	1402	11			55,200
Total								**88,770**
Postmaster General	Electricity &Water	1	0	1403	11			26,166
	Electricity &Water	2	0	1403	11			66,358
Total								**92,523**
SubTotal								**181,294**
3. Others (Private Parties)								
Security and Cleaning Servise	Others	1	0	1409	11			54,267
	Others	2	0	1409	11			210,168
SubTotal								**264,434**
Grand Total								**899,115**

....
Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)
Date : 22/02/2022

Mr.M.Jesureginold
Chief Accountant
or Govt. Agent / District Secretary
District Secretariat
Mullaitivu

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Note-(v)

Statement of Liabilities - (ii)

Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)

Name of Ministry / Department / Districr Secretariat : Mullaitivu
Expenditure Code :267
Programme No. & Title :1

Name of the Person/Institution (To be identified at the time of Transfering the Provision to Deposit Accounts.) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transfered				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
1. Ministries/Government Department								
....								XX
....								XX
Total								
		Nill						
2. State Corporations/Statutary Boards								
....								XX
....								XX
Total								
3. Others (Private Parties)								
....								XX
....								XX
Total								
Grand Total								

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

Date : 22/02/2022

Mr.M.Jesureginold
Chief Accountant
or Govt. Agent / District Secretar
District Secretariat
Mullaitivu

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Note-(vi)

Statement of Claims under Reimbursable Foreign Aid

Ministry / Department / District Secretariat :Mullaitivu

Programme No. & Title :1

		Rs.
(1)	Provision in Estimates - 2021 under Reimbursable Foreign Aid including Supplimentary provisions	Nill
(2)	Total Expenditure disbursed during the year 2021, against (I) above	Nill
(3)	Total of Reimbursement Cliams outstanding as at 01st January 2021	Nill
(4)	Total of Reimbursement Claims made during the year 2021, in respect of years 2020 & prior years (if any)	Nill
(5)	Total of Reimbursement Claims made during the year 2021, in respect of year 2021	Nill
(6)	Total of Claims disallowed by the Donor, during 2021 (if any), in respect of Claims 2020 or prior years (if any)	Nill
(7)	Total of Claims disallowed by the Donor, during 2021 (if any), in respect of Claims 2021	Nill
(8)	Total of Reimbursements received during the year 2021, in respect of years 2020 or prior years	Nill
(9)	Total of Reimbursements received during the year 2021, in respect of years 2021	
(10)	Total of reimbursement Claims outstanding as at 31st December 2021 [(3+4+5) - (6+7)] - (8+9)	Nill
(11)	Total of Reimbursement Claims made after 31/12/2021 in respect of 2021 up to the finalization of theFinancial Statements	Nill
(12)	Total of Reimbursement received after 31/12/2021 up to the finalization of the Financial Statements	Nill
(13)	Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements (10 + 11 - 12)	Nill

....

Chief Financial Officer/Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Date : 22/02/2022

Mr.M.Jesureginold
Chief Accountant
or Govt. Agent / District Secretary
District Secretariat,
Mullaitivu

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Note-(vii)

Statement of Missing Vouchers

Ministry / Department / District Secretariat : Mullaitivu
Expenditure Head No :267
Programme No. & Title :1

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

....
Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 22/02/2022

Mr.M.Jesuregnold
Chief Accountant
or Govt. Agent / District Secretary
District Secretariat,
Mullaitivu

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Note-(viii)

The Status Report as at 31/12/2021 on Bank Accounts opened
in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015

Expenditure Head No. :267 **Ministry / Department / District Secretariat :Mullaitivu**

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2021 (Rs.)	Balance as Per Cash Book as at 31/12/2021 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2021 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
1	Bank of Ceylon Taprobane	7041976	0	0.00	0.00	31.12.2021
2	**Bank of Ceylon**	MPP - 7042838	117,334,898	0.00	0.00	31.12.2021
3	**Bank of Ceylon**	PKI - 7042837	134,366,739	0.00	0.00	31.12.2021
4	**Bank of Ceylon**	ODN -7041978	44,494,945	0.00	0.00	31.12.2021
5	**Bank of Ceylon**	TNK - 7041981	22,520,805	0.00	0.00	31.12.2021
6	**Bank of Ceylon**	MES - 7041980	23,217,253	0.00	0.00	31.12.2021
7	**Bank of Ceylon**	WES - 7042845	30,996,326	0.00	0.00	31.12.2021
8	**Bank of Ceylon**	KAC - 7041979	26,646,528	0.00	0.00	31.12.2021

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

....

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 22/02/2022

Mr.M.Jesureginold
Chief Accountant
or Govt. Agent / District Secretary
District Secretariat,
Mullaitivu

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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
1003.07.02	Register Department Registration fee	4,600,000.00	4,600,000.00	3,913,900.00	-
1003.07.03	Private timber transport	-	-	52,227.95	-
1003.07.05	Public Security License fee	17,000.00	17,000.00	28,000.00	-
1003.07.99	License Taxes & others	42,000.00	42,000.00	246,428.26	-
2002.01.01	Rent	1,100,000.00	1,100,000.00	1,586,762.00	-
2002.02.99	Interest - others	1,950,000.00	1,950,000.00	1,747,975.19	-
2003.01.00	Department Sales	30,000.00	30,000.00	-	-
2003.02.03	Department ofRegistration Fee	-	-	910,000.00	-
2003.02.06	Cattle Transport	-	-	102,200.00	-
2003.02.13	Examination Fees	-	-	27,000.00	-
2003.02.14	Driving License	-	-	14,236,590.00	-
2003.02.99	Administration fees& Charges - Sundries	50,000.00	50,000.00	-	-
2003.99.00	Other Receipts	900,000.00	900,000.00	1,307,991.99	-
2003.07.00	Paddy advance	-	-	50,848,339.60	-
2004.01.00	Social security contribution– W& OP	-	-	15,730,550.14	-
2006.02.02	Sales of capital asset- others	120,000.00	120,000.00	179,635.00	-
		8,809,000.00	8,809,000.00	90,917,600.16	-

3.6 Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a% of Final Allocation
	Original	Final		
Recurrent	445,485,000.00	445,485,000.00	**432,170,829.00**	**97%**
Capital	141,500,000.00	141,500,000.00	**39,492,826.00**	**28%**

3.7 In terms of F.R .208 Grant of Allocations for Expenditure to this Department/District Secretariat/Provincial Council as an agent of other Ministries/Department

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

NO	Allocation Received from which Ministry/Department	Purpose of the allocation	Allocations		Actual Expenditure	Allocation on Utilization as a % of final Allocation
			Original	**Final**		
1	101. Ministry of Buddhasasana and Wayamba Development	Capital	5,670,000.00	5,670,000.00	5,497,007.58	97%
		Recurrent	18,000.00	18,000.00	18,000.00	100%
2	110. Ministry of Justice and Prison Reforms	Capital	1,599,500.00	1,599,500.00	639,500.00	40%
		Recurrent	2,380,000.00	2,380,000.00	2,028,800.00	85%
3	111. Ministry of Health	Capital	301,000.00	301,000.00	281,203.60	93%
		Recurrent	80,979,000.00	80,979,000.00	80,049,460.00	99%
4	118. Ministry of Agriculture	Capital	49,500.00	49,500.00	4,350.00	9%
		Recurrent	9,076,417.00	9,076,417.00	8,207,071.65	90%
5	122. Ministry of Land & Land Development	Capital	100,000.00	100,000.00	10,000.00	10%
		Recurrent	1,026,180.00	1,026,180.00	590,140.00	58%
6	130. Ministry of Public Services, Provincial Councils and Local Government	Capital	300,000.00	300,000.00	299,842.00	100%
		Recurrent	61,596,000.00	61,596,000.00	50,718,175.89	82%

7	149. Ministry of Industries	Capital	2,038,100.76	2,038,100.76	2,038,100.76	100%
		Recurrent	-	-	-	
8	160. Ministry of Environment,	Capital	1,053,000.00	1,053,000.00	885,098.60	84%
		Recurrent	-	-	-	
9	186. Ministry of Technology	Capital	811,427.25	811,427.25	722,544.75	89%
		Recurrent	-	-	-	
10	193. National Productivity Secretariat	Capital	-	-	-	
		Recurrent	135,000.00	135,000.00	123,557.66	92%
11	194. Ministry of youth and sports	Capital	10,156,590.00	10,156,590.00	9,231,521.31	91%
		Recurrent	482,000.00	482,000.00	276,030.26	57%
12	201. Department of Buddhist Affairs	Capital	16,900,000.00	16,900,000.00	16,685,477.98	99%
		Recurrent	703,200.00	703,200.00	633,950.00	90%
13	202. Department of Muslim Religious and cultural Affairs	Capital	330,000.00	330,000.00	-	0%
		Recurrent	-	-	-	
14	203. Ministry of Buddhasasana, Religious and Cultural affairs,	Capital	540,000.00	540,000.00	540,000.00	100%
		Recurrent	-	-	-	
15	206. Department of Cultural Affairs	Capital	-	-	-	
		Recurrent	827,500.00	827,500.00	773,367.50	93%
16	210. Department of Government Information	Capital	247,756.80	247,756.80	240,506.80	97%
		Recurrent	92,000.00	92,000.00	80,482.83	87%
17	216. Department for Social Services	Capital	41,000.00	41,000.00	41,000.00	100%
		Recurrent	2,133,300.00	2,133,300.00	1,186,070.00	56%
18	217. Department of Probation and Child Care Services	Capital	203,400.00	203,400.00	151,880.00	75%
		Recurrent	139,200.00	139,200.00	93,125.00	67%
19	219. Department of Sports Development	Capital	40,000.00	40,000.00	39,420.00	99%
		Recurrent	340,998.75	340,998.75	196,687.81	58%

20	227. Department for Registration of Persons	Capital	-	-	-	0%
		Recurrent	5,480,055.16	5,480,055.16	5,304,681.67	97%
21	237. Department of National Planning	Capital	63,039,298.09	63,039,298.09	62,672,973.18	99%
		Recurrent	-	-	-	0%
22	252. Department of Census & Statistics	Capital	51,240.00	51,240.00	50,604.00	99%
		Recurrent	1,076,747.00	1,076,747.00	908,638.17	84%
23	253. Department of Pensions	Capital	-	-	-	
		Recurrent	714,670.00	714,670.00	705,580.31	99%
24	254. Register General's Department	Capital	-	-	-	
		Recurrent	100,775.00	100,775.00	100,775.00	100%
25	284. Department of wildlife Conservation	Capital	-	-	-	
		Recurrent	14,600.00	14,600.00	14,600.00	100%
26	304. Dept. of Meteorology	Capital	-	-	-	
		Recurrent	62,130.00	62,130.00	52,365.00	84%
27	307. Department of Motor Traffic	Capital	749,650.00	749,650.00	742,350.92	99%
		Recurrent	226,000.00	226,000.00	159,845.34	71%
28	326. Department of Community Based Corrections,	Capital	-	-	-	
		Recurrent	6,000.00	6,000.00	6,000.00	100%
29	327. Land Use Policy Planning Department	Capital	1,533,100.00	1,533,100.00	1,444,530.47	94%
		Recurrent	261,000.00	261,000.00	206,391.90	79%
30	328. Department of Manpower and Employment,	Capital	570,260.00	570,260.00	453,362.42	80%
		Recurrent	261,467.00	261,467.00	172,367.77	66%
31	334. Department of Multipurpose Development Task Force,	Capital	-	-	-	
		Recurrent	24,844,767.08	24,844,767.08	24,590,845.56	99%
32	401. State Ministry of National Heritage, Performing Arts and Rural Arts promotion	Capital	53,892.00	53,892.00	44,910.00	83%
		Recurrent	-	-	-	

33	403. State Ministry of women and Child Development,Pre-school & primary Education	Capital	5,066,851.21	5,066,851.21	4,947,378.70	98%
		Recurrent	38,858,990.00	38,858,990.00	33,794,142.06	87%
34	407. State Ministry of Backward Rural Areas Development and Promotion of Domestic Animal Husbandry & Minor Economic Crop Cultivation.	Capital	3,500,000.00	3,500,000.00	3,499,117.50	100%
		Recurrent	-	-	-	
35	408. Animal Husbandry & Minor Economic Crop Cultivation.	Capital	26,339,038.29	26,339,038.29	25,775,073.21	98%
		Recurrent	403,500.00	403,500.00	321,651.70	80%
36	409. State Ministry of Home Affairs, State Ministry of National Security and Disaster Management	Capital	8,409,282.00	8,409,282.00	8,152,903.11	97%
		Recurrent	104,973,608.45	104,973,608.45	79,537,733.82	76%
37	412. State Ministry of Foreign Employment Promotions and Market Diversification	Capital	95,000.00	95,000.00	95,000.00	100%
		Recurrent	5,132,700.00	5,132,700.00	3,923,720.84	
38	414. State Ministry of Samurdhi Household Economy, Micro Finance, Self-Employment, Business Development and Underutilized state Resources Development	Capital	97,886,074.64	97,886,074.64	97,856,555.82	100%
		Recurrent	189,605,000.00	189,605,000.00	189,375,000.00	
39	415. State Ministry of Rural Housing and construction &Building Materials Industries Promotion,	Capital	571,375,256.81	571,375,256.81	497,602,062.13	87%
		Recurrent	-	-	-	
40	416. State Ministry of Indigenous Medicine Promotion, Rural and Ayurveda Hospital development & Community Health	Capital	-	-	-	
		Recurrent	1,969,050.00	1,969,050.00	1,671,595.00	85%

41	421. State Ministry of Skills Development, Vocational Education, Research & Innovation,	Capital	-	-	-	
		Recurrent	45,800.00	45,800.00	13,676.50	30%
42	425. State Ministry of Paddy and Grain, Organic Food, Vegetables, Fruits, Chilies, Onion and Potato Cultivation Promotion, Seed production and Advanced Technology Agriculture	Capital	46,000.00	46,000.00	39,740.00	86%
		Recurrent	1,152,330.00	1,152,330.00	1,007,680.00	87%
43	426. State Ministry of Production and Supply of Fertilizer and Regulation of ChemicalFertilizer and insecticide Use	Capital	-	-	-	
		Recurrent	50,000.00	50,000.00	29,379.00	59%
44	430. State Ministry of Land management, State enterprises land and property development	Capital	1144500	1,144,500.00	1,068,700.00	93%
		Recurrent	0	-	-	
			1,355,408,703.29	1,355,408,703.29	1,228,624,303.08	

3.8 Performance of the Reporting of Non-Financial Assets

Assets Code	Code Description	Balance as per Board of survey Report as at 31.12.2021	Balance as per Financial position Report as at 31.12.2021	Yet to be Accounted	Reporting progress as a%
9151	Building and Structures	930,530,754.12	930,530,754.12	-	100%
9152	Machinery and Equipment	332,683,771.25	332,683,771.25	-	100%
9153	Land	82,000,000.00	82,000,000.00	-	100%
9154	Intangible Assets	-	-	-	
9155	Biological Assets	-	-	-	
9160	Work in Progress Lease Assets	22,539,816.71	22,539,816.71	-	100%
9180	Assets	-	-	-	

3.9 Auditor General's Report

English Translation

NATIONAL AUDIT OFFICE

My No. – KVM/D/DS-MU/02/2021 Your No. - Date - 31st May 2022

District Secretary,

District Secretariat,

Mullaitivu.

Summary Report of the Auditor General on the Financial Statements of the District Secretariat of Mullaitivu for the year ended 31st December 2021 in terms of section 11 (1) of the National Audit Act No.19 of 2018

Above report and the Statements of Financials considered for the audit are forwarded herewith.

Sgd.
T.P.M. Kumanayake
Senior Assistant Auditor General
For Auditor General

Copies - 1.Director General, Department of State Accounts
2. Secretary, Ministry of Public Administration, Internal Affairs, Provincial Councils and Local Governments - Thalawathugoda

No. 306/72, Polduwa Road, Battaramulla. Sri Lanka
+94 11 2 88 70 28 - 34

English Translation

NATIONAL AUDIT OFFICE

My No. – KVM/D/DS-MU/02/2021 Your No. - Date - 31st May 2022

District Secretary,

District Secretariat,

Mullaitivu.

Summary Report of the Auditor General on the Financial Statements of the District Secretariat, Mullaitivu for the year ended 31st December 2021 in terms of section 11 (1) of the National Audit Act No.19 of 2018

1. Financial Statements

1.1 Preconceived Opinion

The Statement of financial as at 31st December 2021 of District Secretariat Mullaitivu and Financial Performance for the year ended as at that date including the cash flow which was included in the financial statements for the year ended 31st December 2021 were audited under the section 154 (1) of the constitution of Democratic Socialist Republic of Sri Lanka to be read with the National Audit Act No 19 of 2018. My comments and observation are found in this report which will be submitted to the District Secretariat Mullaitivu according to the Section 11(1) of National Audit Act No 19 of 2018. Auditor General's Report will be submitted to the parliament according to the Section 10 of National Audit Act No. 19 of 2018 to be read along with the article 154(6) of the constitution of Sri Lanka in due course.

In my opinion it is reflects the fair condition and real commutation theory, except the impact of the matters mentioned in paragraph 1.6 in this report, those financial statements of the District Secretariat of Mullaitivu and financial performance and cash flow which were ended as at 31st December 2021.

1.2 The basis for Preconceived opinion

Except the impact of the matters mentioned in paragraph 1.6 in this report, I have done the audit according to the Sri Lanka Audit standard. My responsibility in regard to financial statement has been described in auditor's responsibility section. I believed that I have sufficient and suitable auditory evidence to provide my opinion.

1.3 Responsibility of the Chief Accounting Officer and Accounting Officers related to the financial Statements

In General, responsibility of the Accounting Officer is to prepare the financial statements and determine internal control and make statements absence of errors or fraud in accordance with the provision of the Section 38 of the National Audit Act No. 19 of 2018 and in accordance with established accounting theories and reflecting the real and reasonable condition.

In order to prepare periodical annual financial statements by the District Secretariat according to the section 16 (1) of National Audition Authority Act No 19 of 2018, reports and books should be maintained properly in relation to the income, expenditure, assets and liabilities.

According to the sub section 38(1) (c) of National Audit Authority Act, necessary changes must be made to develop and implement the construction control system for the financial control and periodic review of the efficiency procedure to be certified by the accounting officers at the District Secretariat.

1.4 **Responsibility of the auditors related to the audit of financial statements.**

It is our objective to submit a report of the Auditor General incorporated with my suggestion and obtaining reasonable confirmation of total financial statements. Leaving out and free from the fraud and errors, nevertheless the reasonable /certification is nature of top level, while auditing the account in accordance with the Sri Lanka accounting and auditing standard, it is not at all a confirmation that it will not have erroneous statements. As the fraud and corruption impacts individually or collectively, there is possibility of having erroneous statements and as such it should be taken into consideration while taking economical decision based on these statements who using them.

Auditing of account was carried out by me according to the field transparency and with the background of the field of professionalism.

- The basis for my suggestion is that the identification of danger of the financial statements revealing the fraud and errors, and planning the appropriate accounting method suited to the circumstance and obtaining the relevant accounting evidence, the impact occasioned due to fraud is greater than the fair statement of account impact. The reason for the area of fraud is wrong combination, preparation of wrong documents, deliberate outs, and avoidance of internal control.
- In order to plan the appropriate accounting procedure suited to the circumstance, it was not considered to disclose the secession about the effectiveness of the internal control of the District Secretariat.

- The structure of the accounting statements containing transparency the issues and receipts required for contents and to do the assessment of the appropriate and other incidents are incorporated in the financial statement.

- While preparing the financial statement and the structure of the financial statement and the issues and receipts are all totally appropriately and reasonably incorporated, and evaluated whether the events and incidents are fairly incorporated in to the financial statements.

Important audit finding of major internal control weaknesses and other related matters in our audit have been informed to the accounting officers.

1.5 <u>Report related to the other legal requirements</u>

According to the section 6 (D) of National Audit Act No. 19 of 2018, I do furnish following points.

(a) the financial statements comply with the previous year

(b) Following recommendations given by me regarding the financial statements of the preceding year are not implemented.

1.6 Opinions on the Financial Statements

1.6.1 Financial Performance Statement

Capital Expenditures

In the financial performance statement, capital assets procurement expenditures mentioned as Rs. 22,393,475 and in the Treasury book (SA 82) it is mentioned as Rs. 17,998,624. Hence, a discrepancy of sum of Rs. 4,394,851 was observed.

1.6.2 Financial Situation Statement

Non-Financial Assets

(i) In the Treasury book (SA 82), value of Non-performing assets mentioned as Rs. 1,367,754,342 and in the financial situation statement of the District secretariat it is mentioned as Rs. 1,345,214,525. Hence, a discrepancy of sum of Rs. 22,539,817 was observed.

(ii) Final value of the non-performing assets mentioned as Rs. 1,336,565,601 in the Financial situation statement of the previous year of the review year and the opening value of the non-performing assets of the review year mentioned as Rs. 1,342,376,867. Hence, a discrepancy of sum of Rs. 5,811,266 was observed.

1.6.3 Non-producing of Documents for Audit

In the review year, no any relevant document produced for the Audit with related to non-performing assets valued Rs. 8,589,845 which was added to opening balance and destroyed assets valued Rs. 1,210,995.

2. Finance Review

2.1 Imprest Management

In the review year, due to non-receiving as the imprest valued sum of Rs. 103,050,000 under 05 numbers of recurrent expenditure objects and 03 numbers of capital expenditure objects from treasury as per estimates, it is ineffective in using financial allocations approved by the Parliament.

2.2 Expenditure Management

Even though, sum of Rs. 250,000 transferred from two recurrent expenditure objects to other expenditure objects, sum of Rs. 393,000 got transferred to the same two recurrent expenditure objects from some other expenditure objects in the same day. And it indicates inefficiency in expenditure management.

2.3 Utilizing of the funds granted by other Ministries and Departments

(i) Recurrent Expenditures

It is observed that in the review year, Rs. 20,061,107 of funds allocated for recurrent expenditures under 19 numbers of expenditure heads are remained not utilized and it is equals to 8% to 70% of the total particular allocations.

(ii) Capital Expenditures

It is observed that in the review year, Rs. 75,623,546 of funds allocated for capital expenditures under 09 numbers of expenditure heads are remained not utilized and it is equals to 11% to 100% of the total particular allocations.

2.4 Non compliance of rules and limits

Rules, Regulations, limits and with related to Management decisions	Value (Rs.)	Discrepancy
(a)Public Administration Circular No. 09/2009 dated 16th of April 2009	--	Arrivals and departures of the officers are not marked in the finger print registration machine of Manthei East Divisional Secretariat
(b) Chapter 702 (3) of the Public Financial Regulations	--	Copies of the agreements entered for contract works conducting by Divisional Secretariats are not produced for the audit
(c)Chapter 4 of Section XXIV of Establishment Code	527,134	Not recovered the loan arrears since 05 to 26 years owe by officers who are terminated from the service, got retired, vacated the service or diseased.

2.5 Improper Transactions

Payments done for Semmalai Salt Water Dam construction works which was conducted by Maritimepattu Divisional Secretariat associated with Disaster Mitigation Program without deducting 154 days delay charges in completion of works amounting to Rs. 142,321.

2.6 Advance payments and Recoveries

Sum of Rs. 16,000,000 given to Vishwamadu Farmers Multi Purpose Co Operative Society and sum of Rs. 2,334,125 given to PanankamamPattru Farmers Multi Purpose Co Operative Society as paddy purchasing advance in the year 2014/15 by District Secretariat are not recovered in last six years.

2.7 Deposits

No action taken according to Democratic Socialist Republic of Sri Lanka Finance Regulation 571 in related to 19 numbers of deposits with a total value of Rs. 2,828,633 in District Secretariat and Thunukkai Divisional Secretariat by end of the review year.

3. Operational Review

3.1 Performance

3.1.1 Non-achieving of the expected benefits

It is observed that, oil production machines procured for Rs. Million 1.48 which was already given to Thirumurukandy Rural Development Society by Oddusuddan Divisional Secretariats in 2020 under "SapiriGamak" project are not utilized to anticipated purpose up to now.

3.1.2 Annual Performance Report

A copy of annual performance report has not produced to the audit with financial statements submitted for the review year in terms of section 16 (2) of the National Audit Act No.19 of 2018 and section 10.2 of public finance circular No. 02/2020

3.2 Assets Management

It is observed that, water stocking Lorries which was given to disaster management units of Thunukkai, Maritimepattu and Oddusuddan Divisional Secretariats are not utilized to expected purpose up to now.

3.3 **Unsettled Issues**

Necessary actions are not taken to rectify the issues cited in chapter 3.2 (b) and 2.4 (b) of the summary report of the auditor general for the year 2020.

3.4 Weaknesses in Management

(a) Although 9 months are spent upto now, no report received by the Audit regarding proposed rectification steps or any other steps taken according to detailed management audit report for the year 2020 which was forwarded on 26th July 2021

(c) No investigations conducted among concerned parties regarding the land problems in Maritimepattu Divisional Secretariat Division of the Mullaitivu District on the complaints made to District Secretary, Additional District Secretary, Maritimepattu Divisional Secretary and Northern Province Land Commissioner in year 2020, Survey reports not submitted with regard to the relevant lands, Reports of the additional meetings held with Land Commissioner of Northern Province at the above Divisional Secretariat are not submitted to the Audit and no proper action taken by relevant public officers to rectify these issues despite more than a year spent.

(c) An approval was granted by the District Secretary to the Accountant attached to Thukukkai Divisional Secretariat to use a vehicle with a group of officers. However, no documents were presented to the Audit endorsing that the vehicle was used with a group of officers. And information of the other officers who got approval to use the vehicle not received by the Audit as well.

6. Human Resource Management

6.1 Approved Cadre   Recruited Cadre

(a) It is observed that, there are 295 numbers of vacancies in four types of grades and 119 number of excess cadre in Mullaitivu District Secretariat and six Divisional Secretariats as against the cadre approved by Management Services Department.

(b) Divisional Secretary of Welioya Divisional Secretariat has been employing in the same position since the year 2012.

Sgd.
T.P.M. Kumanayake
Senior Assistant Auditor General
For Auditor General

Chapter 04- Performance indicators

4.1 Performance indicator of the Institute (Based on the Action plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100 -90	75-89	50-74
Provide Housing Assistance	✓		
No of families included under Samurdhi Home gardens Program.	✓		
Establish Home gardens	✓		
Poverty Eradication	✓		
Renovate Tanks	✓		
New Buildings Constructed for Health Institutions	✓		
Facilities Upgraded for Health Centers	✓		
Construct/ Renovate Class room buildings	✓		
Renovate rural Roads	✓		
Provide free Electricity Connection	✓		
Productivity Employment and Decent Work	✓		
Renovate Play Grounds	✓		

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

5.1 Indicate the identified respective sustainable Developments Goals

Goal /Objective	Targets	Indicators of the Achievement	Progress %		
			0-49	50-74	75-100
1.No Poverty	Poverty Eradication	06 Nos of Saubhagya Productive Village Established			✓
2. Zero Hunger	Relief programs	22,851 Families included under Samurdhi Relief Program.			✓
	Food for all	10,297 Home Gardens Established.			✓
	Agriculture infrastructure Development	06 Tanks Renovated			✓
3.**Good Health & Wellbei**ng	Improved Health Institutions	02 Nos of Medical Health Office Renovated			✓
		12Nos of Rural Health Centers Renovated			✓
4.Quality Education	Improved Education Facilities	31 Nos Of Smart Class Room Provided 04 Nos Of Preschools Renovated			✓
5. Clean Water & Sanitation	Sufficient water sources	07 Open dug Wells Completed 06 Nos Tube Wells Completed			✓
	Sanitation facilities	190 Nos Families provided by Sanitation			✓
	Clean water facilities	01 Nos Community water supply scheme established			✓
6.Affordable Clean Energy	Electricity to all	112 Nos free Electricity Connection provided			✓
7. Decent Work and Economic Growth	Productivity Employment and decent Work	03 Nos Of Rural and traditional & Industrial Villages Established			✓
8.Industry Innovation & Infrastructure	Easy access	9 km Rural Roads Renovated			✓
9.Sustainable Cities & Communities	Improved Recreations	17 Play Grounds Renovated			✓
	Safe and Affordable Housing	598 Nos of Houses Constructed			✓

5.2 Briefly explain the achievements and challenges of the sustainable development Goals

Governance, such as political will to transform development programmes into sustainable long-term practices, Covid 19 pandemic, the climate crisis, rising inequalities, marginalized social groups, limited access to justice, environmental degradation, and job threats from evolving digital economies are all complex and vital.

Chapter 06- Human Resource profile

6.1Cadre management

	Approved Cadre	Existing Cadre	Vacancies/(Excess)
Senior	**37**	**27**	**10**
Territory	**28**	**7**	**21**
Secondary	**563**	**446**	**117**
Primary	**75**	**47**	**28**

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

1. It is affect achieve the target of the institution. Since the officers involve in their duties with intensity because of the work load.

2. The alter officers have to carry the work load due to the lack of human resource. So, the following affections will be occurred.

    1. Stress
    2. To move the works as for the schedule.
    3. It is delay to deliver the service to the public.

Due to these reasons the goal of the institution will be not achieved and the development of the institution will be affected.
In the meantime, due to the excess human resource;

1. The appraisal of the institution will be affected with the prestige of the firm, because of the salary and the other expenses will increase through the estimate and it is also affected the income, and these are many misunderstanding and other problems will arise wrong the staff.

6.3 Human Resource Development

Name of the Programme	No. of Staff trained	Duration of the Programme	Total Investment		Nature of the Programme (Abroad/ Local	Output / Knowledge
			Local	Foreign		
Capacity Building Training Programme	160	Since 2021.01.01 Till 2021.12.31	150,000.00		Local	Working with efficiency and effectiveness
Capacity Building Training Programme	60	1 Day	31,570.00		Local	Knowledge Gained
Counseling Class	52	1 Day	45,550.00		Local	Improved Mental Integrity of the Officers
Second Language	50	4 Days	24,000.00		Local	Improved Knowledge of Second Language
Computer Class	48	1 Day	3,000.00		Local	Improved Knowledge and Skills of Computer
Second Language	50	4 Days	24,680.00		Local	Improved Knowledge of Second Language
Productivity	55	2 Days	89,245.00		Local	Improved Capacity of Productivity.
Computer Class	45	2 Days	13,525.00		Local	Improved Knowledge and Skills of Computer
Finance Regulations	40	1 Day	9,725.00		Local	Improved Knowledge of Government Financial Regulations
Productivity	70	1 Day	23,480.00		Local	Improved Capacity of Productivity.
Right to	70	1 Day	46,050.00		Local	Knowledge of

Information Act						Right to information Act
Awareness for Covid & Drugs	70	1 Day	29,245.00		Local	Knowledge Gained regarding Covid & Drugs
Counseling	70	1 Day	37,900.00		Local	Improved Mental Integrity of the Officers
CPFA Membership	1	-	10,000.00		Local	Membership
APFASL Membership	1	-	1,000.00		Local	Membership
Q.Post	16	6 Hours	5,300.00		Local	Q.Post Knowledge
Procurement Procedure I	35	2 Days	34,080.00		Local	Effective implementation of procurement procedures I
Procurement Procedure II	35	2 Days	33,700.00		Local	Effective implementation of procurement procedures II
Identity Survey Map	50	1 Day	20,200.00		Local	District Survey Map
Productivity for OES	70	1 Day	12,640.00		Local	Improved Capacity of OESs Productivity.
Online Courses	4	2 Week	18,500.00		Local	Accounts Subjects
Yoga for Staff Officers	12	5 Days	10,000.00		Local	Good Health and Mental Attitudefor Staff Officers
Public Procurement Online	4	3 months	120,000.00		Local	Effective Implementation of Procurement Procedures
Diploma in English	4	6 Months	59,900.00		Local	Improved Knowledge of English Language

Computer for Development Officer	35	5 Days	68,180.00		Local	Improved Do’s Knowledge and Skills of Computer
Land Law	45	4 Hours	6,520.00		Local	Knowledge of Land Law
Positive think and Positive approach	55	12 Hours	36,415.00		Local	Knowledge of Positive thinking
Yoga Training Programme I	40	3 Hours	8,400.00		Local	Good Health and Mental Attitude
Yoga Training Programme II	45	3 Hours	11,820.00		Local	Good Health and Mental Attitude
Yoga Training Programme III	40	3 Hours	11,120.00		Local	Good Health and Mental Attitude
FR Training	51	3Hours	13,400.00		Local	Improved Knowledge of Government Financial Regulations
Office Systems	50	6Hours	13,920.00		Local	Improved Knowledge of Government Office System
Yoga Training Programme 5 days	20	10Hours	13,070.00		Local	Good Health and Mental Attitude
IT Training Programme	55	6 Hours	15,400.00		Local	Improved Knowledge and Skills of Computer
IT Training Programme	55	6 Hours	15,400.00		Local	Improved Knowledge and Skills of Computer
AR Training Programme	65	3 Hours	4,535.00		Local	Improved Knowledge of AR

Office management and preparation of proposals	50	2 Hours	36,790.00		Local	Knowledge of Office management and preparation of proposals
Financial Regulations office system and information technology	90	3	56,550.00		Local	Knowledge of Financial Regulations office system and information technology
Office systems and information technology	70	2	39,450.00		Local	Knowledge of Office systems and information technology

*__Briefly state how the training program contributed to the performance of the institution__

The efficiency and effectiveness of the officers has increased and thus the attitude of preparing the officers for the National Productivity Competition and participating in the competition has increased. Due to this the service to the people has been expedited and the need of the people has been highlighted and better service has been provided.

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 NSB on due date	**Complied**		
4.5	The annual cash flow has been submitted to the Treasury operations Department on time	**Complied**		
5	**Audit Queries**	**Complied**		
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	**Complied**		

	Regulation134(3)			
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 officer 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 FR772	**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	**-**		
9.3	The vehicle logbooks had been maintained and updated	**Complied**		
9.4	The action has been taken in terms of FR 103,104,109 and 110 with regard to every vehicle accident	**Complied**		

9.5	The fuel consumption of vehicle 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**		
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			
10.3	The action has 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	**Not complied**		**Action have been taken to write off**
13	**General Deposit Account**			
13.1	The action had been taken as per FR 571 in relation to disposal of lapsed deposits	**Complied**		
13.2	The control register for general depositshad 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 FR 371 settled within one month from the completion of the task	**Complied**		

14.3	The ad-hoc sub imprests had been issued not exceeding the limit approved as per FR 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 on 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 report 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	**Complied**		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No 6.5 of the aforesaid Circular	**Complied**		
20	**Responses Audit Paras**			
20.1	The shortcoming pointed out in the audit paragraph issued by the Auditor General for the previous years have been rectified	**Complied**		

END