

2021 වර්ෂය සඳහා කාර්ය සාධන වාර්තාව
2021 வருடத்துக்கான செயலணி அறிக்கை
Performance Report for the Year 2021

දිස්ත්‍රික් ලේකම් කාර්යාලය - කුරුණෑගල - වැය ශීර්ෂය 272
மாவட்டச் செயலகம் குருநாகல் செலவுத் தலைப்பு 272
District Secretariat – Kurunegala – Head No 272

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Table of Contents

No	Chapter	Page No
	Message from the District Secretary	136-136
	Chapter 01- Institutional Profile/Executive Summary	
1.1	Introduction	137-138
1.2	Vision, Mission, Objectives of the Institution	139-139
1.3	Key Functions	139-140
1.4	Organization Chart	141-141
1.5	Departments under the Ministry /Main Divisions of the Department/Divisional Secretariats of the District Secretariat	142-143
	Chapter – 02 Progress and the Future Outlook	144-144
	Chapter – 03 Overall Financial Performance for the year ended on 31st 2021	
3.1	Statement of Financial Performance	145-145
3.2	Statement of Financial Position	146-146
3.3	Statement of Cash Flow	147-147
3.4	Notes to the Financial Statements	148-158
3.5	Performance of the Revenue collection	159-159
3.6	Performance of the utilization of allocations	160-160
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 Ministries/Departments	161-165
3.8	Performance of the reporting of Non-Financial Assets	166-166
3.9	Auditor General's Report	167-186
	Chapter 04 Performances Indicators	
4.1	Performances Indicators of the Institute (Based on the Action Plan)	187-187
	chapter 05. Performance of the achieving Sustainable Development Goals (SDG)	
5.1.	Indicate the Identified respective Sustainable Development Goals	188-192
5.2	victories and challenges to fulfil the aims of sustaining development	192-192
	Chapter 06 Human Resource Profile	
6.1	Carder Management	193-193
6.2	Briefly state how the shortage or excess in Human Resources has affected the performance of the Institute	193-193
6.3	Human Resource Development	194-198
	Chapter 07 Compliance Report	199-206

Message from the District Secretary



It is a great pleasure for me to handover this Performance Appraisal and Financial Report of Kurunegala District for the Year 2021. I am happy to present the programs, projects and activities which the Kurunegala district which is the largest administrative district that consists of 30 Divisional Secretariats did with the coordination of various Departments and Ministries as the Performance Appraisal and Financial Report of 2021.

This report clearly shows the way the District Secretariat and Divisional Secretariats used Imprest and Provisions thriftily and efficiently allocated by the Treasury for the Year 2021 in the hope of making a reality of the activities implemented by the Government. It is important to remind that all the officers in the District secretariat and Divisional Secretariats with other Institutions provided their contribution to succeed this event.

I would like to mention how successfully we implemented the development programmes like access ways, sanitary facilities, minor irrigations, rural economy under the “Sawbhagya production programme” and the rural infrastructure facility developments, the projects of constructing school buildings in the Giribawa Divisional Secretary’s Division under the “Gama Samaga Pilisadarak” programme, social welfare, house development, rural water supply and carbonic manure production programmes. I further mention about the programmes conducted under other Departments and Ministries.

According to it the total capital and recurrent expenditure in the year 2021 is 11,111 million rupees and the development programmes have gained the 100% progress.

I give my heartiest thank to the Secretary of the State Ministry of Home Affairs, all the officers of other institutes, all the Divisional Secretaries including their staffs, all the Officers in the District Secretariat who provided their immense support for our effort to gain the Sustainable Development satisfactorily for the people in this District.

R.M.R. Rathnayaka

Government Agent of Kurunegala / District Secretary and
Additional Secretary for Home Affairs

Chapter 01. Institutional Profile/Summary of Implementation

1.1 Introduction

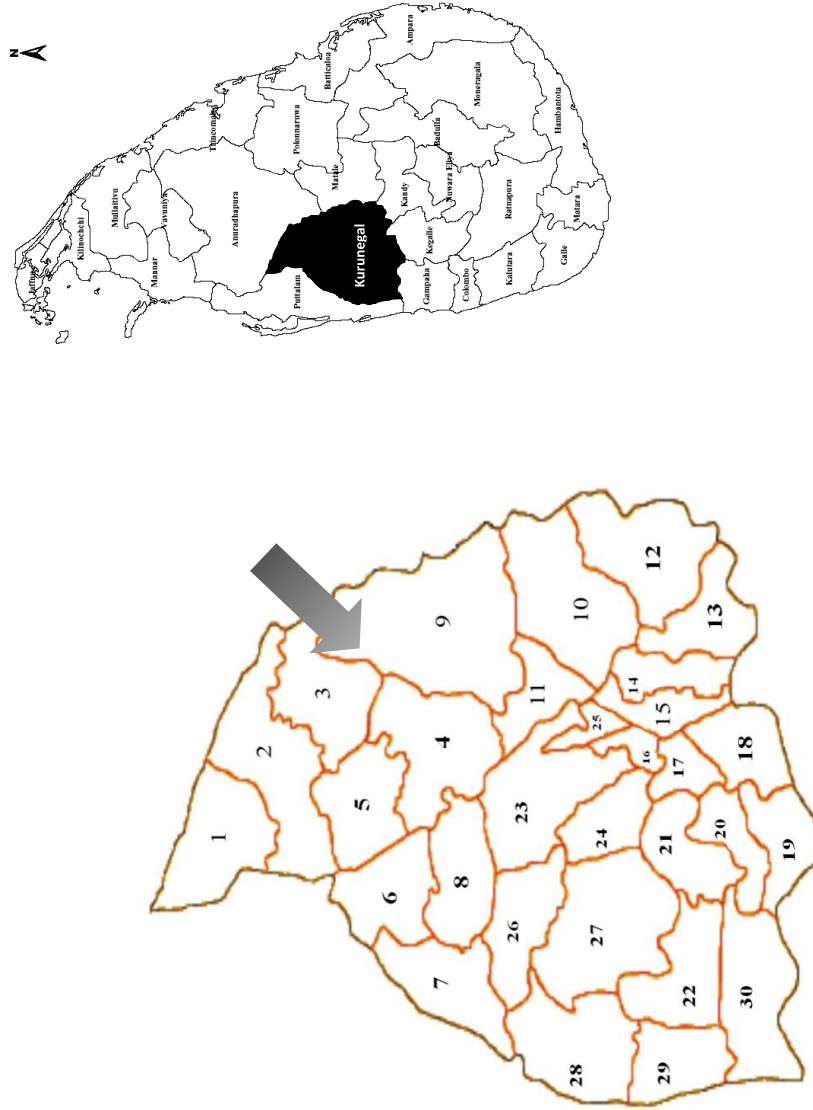
It is not a secret that both past prosperity and the contribution made to the Sinhala literature by scholars and the literary figures of the Kurunegala district in the North Western Province which became the homeland of the highest number of kingdoms during the removal of the Sri Lankan monarchy to the southwest coloured the Sri Lankan history. Hasthishailapura or Athugal Purawara, which pioneered for providing food to the whole country by consisting with a fertile land rich in cultivations of coconuts and paddy not only in the past but also at present has spread in an area of 4816 square kilometers or 481600.5 square Hectares with its capital situated by the historical 'Athugala' rock. It is the largest administrative district in Sri Lanka with 30 Divisional Secretary's Divisions and 1610 Grama Niladhari Divisions. The total number of villages in the district is 4432 and there are 14 electorates. The Kurunegala district is surrounded comparatively by 5 districts, namely the Anuradhapura district in the north, the Matale district in the East, the Gampaha and Kegalle districts in the South and the Puttalam district in the West.

2. The population of the Kurunegala District by the year 2020 is 1,725,808. The population density of the district is about 358 persons per square kilometer. The number of families is 472,756. In the year 2020 the district consisted with an urban population of 32,324, a rural population of 1,685,304 and an estate population of 8,069. Kurunegala District is the third most populous district in Sri Lanka and the third largest in terms of the size. Approximately 97% of the population in this district is rural in terms of population distribution. About 52% of the total population is women and 13% of the population is over 60 years of age. As a percentage of the total population, the total labor force in the district is 55.3%, the employment of the total workforce is 95.0% and the unemployment is 5.0%.

3. The economy of the Kurunegala district mainly depends on the agriculture and paddy and coconuts are the main economic crops. When the expansion of the industrial sector of this district is considered the industries such as textile, clothing and leather ware industries, timber, wood products, and furniture, paper productions and printing and providing computer and internet facilities are prominent.

4. While the labour force of the Kurunegala district makes a massive contribution in the service sector, canteens, tea shops, shoes and textiles, shopping ware are major among them. The employment rates of the agricultural sector, industrial sector and service sector are respectively 31.6%, 29.9% and 38.5%.

1.	Giribawa	35
2.	Galgamuwa	62
3.	Ehatuwewa	35
4.	Maho	68
5.	Ambanpola	28
6.	Kotawehera	31
7.	Rasnayakapura	28
8.	Nikewaratiya	42
9.	Polpithigama	82
10.	Ibbagamuwa	74
11.	Ganewatta	42
12.	Rideegama	113
13.	Mawathagama	71
14.	Mallawapitiya	45
15.	Kurunegala	54
16.	Maspotha	33
17.	Weerambugedara	38
18.	Polgahawela	84
19.	Alawwa	66
20.	Narammala	54
21.	Kuliypitiya E.	45
22.	Kuliypitiya W.	68
23.	Wariyapola	56
24.	Panduwasnuwara E.	39
25.	Bamunakotuwa	36
26.	Kobeigane	35
27.	Panduwasnuwara W.	64
28.	Bingiriya	52
29.	Udubaddawa	43
30.	Pannala	87
		1610



1.2 The vision, mission and objectives of the institution

Vision

An Excellent Public Service for the satisfaction of Citizens

Mission

Building up a sustainable development that satisfies the requirements of the citizens through a better management of resources and institutions with a proper planning in terms of the public policy.

Objectives

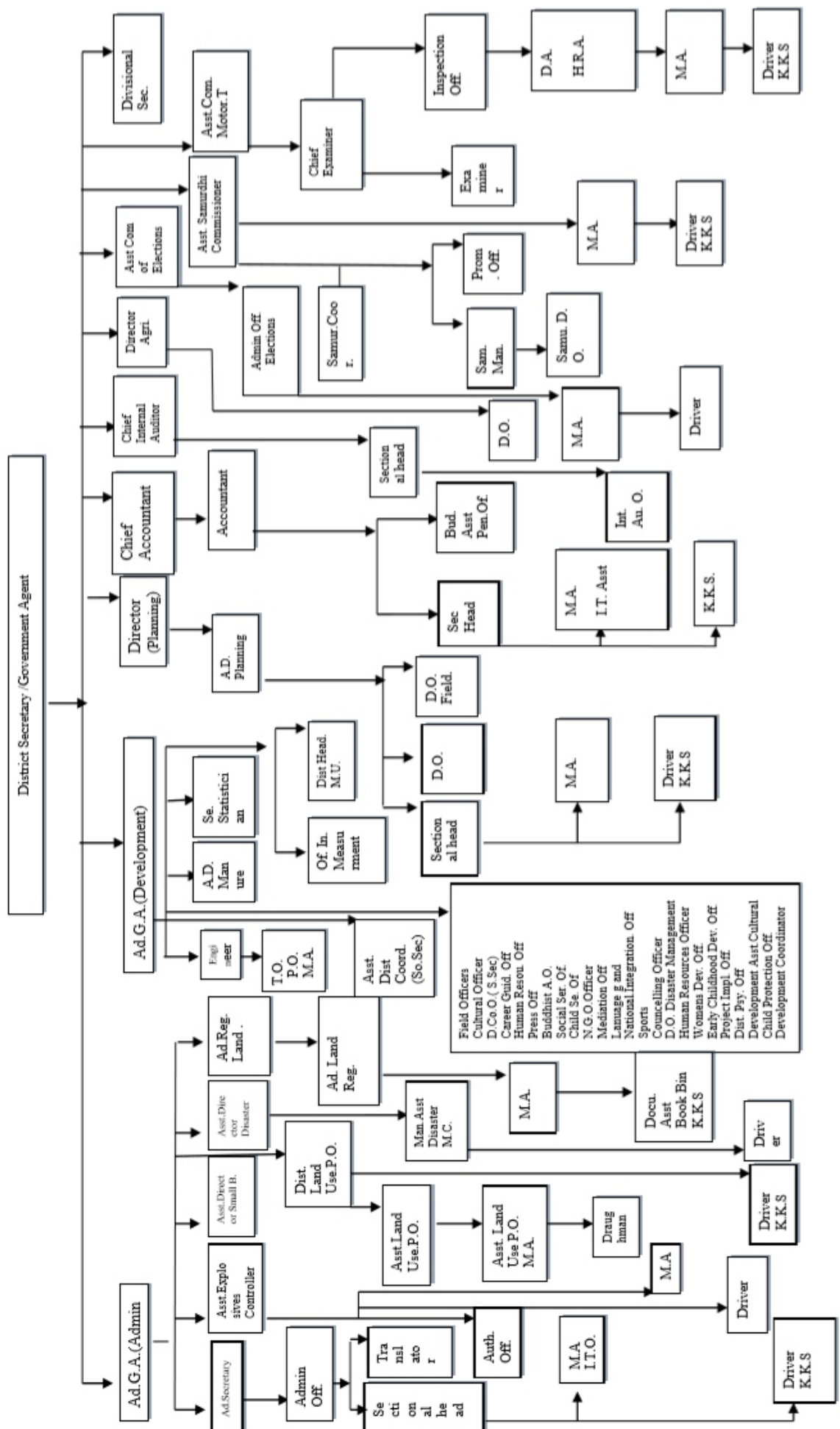
- Providing services at least within the time periods mentioned in the service charter.
- Consuming 100% of the provisions allocated for development activities before 31st of December.
- Releasing welfare subsidies to the relevant sections on due date for the purpose of providing them to the general public who are in need of such services.
- Finishing the service requirements of the staff on due date.
- Finishing the social development programmes on the planned date.
- Resource management within the precise time frame.
- Submitting the reports on due date to the Ministries and Departments that have to be presented.
- Monitoring general administration, Financial administration and development tasks fruitfully and effectively.

1.3 Key Functions

- Managing the human and physical resources allocated to fulfill the requirements of citizens effectively and efficiently in terms of government policies and regulations.
- Coordination of different public institutions of the district.
- Forwarding information related to the annual estimates given by the Divisional Secretariats to the Department of Public Budget and obtaining the needed imprest for expenditure from department of treasury and issuing for Divisional Secretariats.
- Preparing combined account summaries of the district secretariat and divisional secretariats and forwarding to the public accountant department.
- Payment activities related to the District Secretariat and different Ministries, Departments and institutions under the District Secretariat and collecting revenues related to the central government. Taking necessary actions to obtain works, supplies and services for the needs of the District Secretariat. Obtaining goods required for the District Secretariat, storing and issuing according to the requirements.
- Registering suppliers annually and updating it by removing unsuitable suppliers
- Institutional activities related to the staffs of the District secretariat and Divisional secretariats.

- Implementation of training programs needed for the staff of the District secretariat and Divisional secretariats.
- Providing recommendations for the issuance of firearms and updating the license for firearms annually.
- Allocation of tourist resorts under the Ministry of Home Affairs.
- Controlling the vehicles of the District Secretariat and Divisional Secretariats.
- Preparing the overall district action plan.
- Preparing plans for the development projects and development programmes implemented annually by various fund sources, obtaining provisions, observing whether the approved different programmes and projects are implemented as planned and confirming by holding progress reviews that a high physical and financial progress is achieved
- Granting tenders by deciding proper contractors and prices after doing a site search for the approved constructions forwarded by the public institutions, preparing architectural plans and gross estimates, and following the procurement procedure, appointing a technical officer to supervise the constructions and providing the needed recommendations and approval for the payments after checking the finished constructions
- Inquiring whether needed information is provided to prepare a correct financial statement by the accounting policies used for deciding the reliability of accounts and other reports.
- Examining the procedure taken to protect the assets and resources of the audited institutions from losses and whether the assets and resources are used carefully, frugally and properly.
- Co-ordinating the audit committee held once in a period of three months
- Conducting preliminary inquiries and forwarding to the relevant divisions the proposals mentioned in the preliminary inquiry report to be implemented
- Accepting the public complaints on the lands pertaining to the Divisional Secretary's Divisions, preparing reports and holding appropriate inquiries according to the reports

1.4 Organization Chart



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

Divisions of the District Secretariat

-  Establishment Division
-  Account Division
-  Land Division
-  Planning Division
-  Engineering Division
-  Internal Audit Division
-  Samurdhi Division
-  Motor Traffic Division
-  Agriculture Unit
-  Statistics Division
-  National Manure Secretariat
-  Explosive Division
-  Disaster Management Division
-  Disaster Relief Service Division
-  Measurement Division
-  Consumer Authority
-  Media Unit
-  Buddhist Affairs Division
-  Cultural Division
-  Social Service Division
-  Land Use Division
-  Sport Division
-  Social Insurance Division
-  Productivity Division
-  Non Governmental Organization Division
-  Mediation Unit
-  Industrial Development Board
-  National Integration Division
-  Psychology Counselling Unit
-  Job Center
-  Women's and Child Affairs Division
-  Foreign Employment Division
-  Adult Promotion Division
-  Small Scale Business division

Divisional Secretariats under the District Secretariat

There are 30 divisional secretariats under the Kurunegala District Secretariat. The following activities are mainly conducted by them.

- Development affairs
- Social welfare affairs
- Disaster management affairs
- Institutional and administrative service affairs
- Issuing various permits
- Affairs related to registration of birth marriage and death
- Affairs of collecting revenue

So, the divisional secretariats perform as the administrative units at regional level to solve the needs and day today problems of people. The divisional secretariats under the Kurunegala district secretariat are as follows.

1. Divisional Secretariat of Giribawa
2. Divisional Secretariat of Galgamuwa
3. Divisional Secretariat of Ahatuwawa
4. Divisional Secretariat of Maho
5. Divisional Secretariat of Ambanpola
6. Divisional Secretariat of Kotawehera
7. Divisional Secretariat of Rasnayakapura
8. Divisional Secretariat of Nikawaratiya
9. Divisional Secretariat of Polpithigama
10. Divisional Secretariat of Ibbagamuwa
11. Divisional Secretariat of Ganewaththa
12. Divisional Secretariat of Rideegama
13. Divisional Secretariat of Mawathagama
14. Divisional Secretariat of Mallawapitiya
15. Divisional Secretariat of Kurunegala
16. Divisional Secretariat of Maspotha
17. Divisional Secretariat of Weerambugedara
18. Divisional Secretariat of Polgahawela
19. Divisional Secretariat of Alawwa
20. Divisional Secretariat of Narammala
21. Divisional Secretariat of Kuliypitiya East
22. Divisional Secretariat of Kupiyapitiya West
23. Divisional Secretariat of Wariyapola
24. Divisional Secretariat of Panduwasnuwara East
25. Divisional Secretariat of Panduwasnuwara West
26. Divisional Secretariat of Bamunakotuwa
27. Divisional Secretariat of Kobeygane
28. Divisional Secretariat of Bingiriya
29. Divisional Secretariat of Udubaddawa
30. Divisional Secretariat of Pannala

Chapter 02 - Progress and Future Vision

Special Achievements Challenges and Future Aims

- Obtaining the gold medal for 2017/2018 at the competition of evaluating state institutes by the computer information management system made for assessing finance and performance of the institutes which are under the supervision of the Public Accounting committee of the parliament of Sri Lanka
- Obtaining ISO 9001 – 2015 Quality Certificate from 2018 to 2020 continuously
- Winning the First Place of the inter Department Category in the year 2020 in the national productivity award competition
- Winning the first place at the national level in 2019 for the programme of recruiting members for the Social Insurance Pension Scheme
- Winning the 2nd place at the national level at the Dhamma school student performance completion in 2019
- obtaining the silver award for the second place at the national level in the competition for selecting the best job service centre. –2019
- Winning the first place at the National Athletics Competition of the disabled in 2019

Challenges

- Creating an attitudinal change for the sustainable development
- Not receiving provisions from other Ministries and Departments on due date and not receiving sufficient interest for it.
- Effects caused by Covid -19 epidemic

Aims

1. Uplifting the life condition of the people of the district using the physical, financial and human resources fully
2. Building an environmental friendly background in the procedure of sustainable development
3. Providing a more efficient and productive public service by using the modern technology


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Accounting officer:

Name :-

Post :-

Date :-

R.M.R. Rathnayake
Government Agent/District Secretary
Kurunegala.

3. Total financial performance for the year ended December 31, 2021

3.1 Financial Performance Statement

ACA-F						
Statement of Financial Performance						
for the period ended 31st December 2021						
Budget 2021	Note	Actual				
Rs.		2021 Rs.	Restated 2020 Rs.			
-	Revenue Receipts	-	-			
-	Income Tax	-	-			
-	Taxes on Domestic Goods & Services	-	-	ACA-1		
-	Taxes on International Trade	-	-			
-	Non Tax Revenue & Others	-	-			
-	Total Revenue Receipts (A)	-	-			
-	Non Revenue Receipts	-	-			
-	Treasury Imprests	10,626,390,000	11,312,023,889	ACA-3		
-	Deposits	1,156,318,991	1,481,227,002	ACA-4		
-	Advance Accounts	112,093,121	96,709,064	ACA-5		
-	Other Main Ledger Receipts	-	-			
-	Total Non Revenue Receipts (B)	11,894,802,112	12,889,959,955			
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	11,894,802,112	12,889,959,955			
	Remittance to the Treasury (D)	63,591,862	-			
-	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	11,831,210,250	12,889,959,955			
	Less: Expenditure					
-	Recurrent Expenditure					
1,889,905,000	Wages, Salaries & Other Employment Benefits	1,880,217,978	1,817,606,483			
244,932,000	Other Goods & Services	171,221,556	143,507,197	ACA-2(ii)		
854,046,000	Subsidies, Grants and Transfers	852,429,725	-			
20,963,000	Interest Payments	19,027,791	21,703,184			
-	Other Recurrent Expenditure	-	-			
3,009,846,000	Total Recurrent Expenditure (F)	2,922,897,050	1,982,816,864			
	Capital Expenditure					
48,500,000	Rehabilitation & Improvement of Capital Assets	33,012,032	20,376,801			
14,500,000	Acquisition of Capital Assets	7,801,654	29,215,800			
-	Capital Transfers	-	-	ACA-2(ii)		
-	Acquisition of Financial Assets	-	-			
3,200,000	Capacity Building	2,741,329	-			
100,000,000	Other Capital Expenditure	5,435,000	729,864			
166,200,000	Total Capital Expenditure (G)	48,990,015	50,322,465			
	Deposit Payments	1,159,246,969	1,285,703,838	ACA-4		
	Advance Payments	94,037,711	104,885,279	ACA-5		
	Other Main Ledger Payments	-	-			
	Total Main Ledger Expenditure (H)	1,253,284,680	1,390,589,117			
	Total Expenditure I = (F+G+H)	4,225,171,745	3,423,728,446			
3,176,046,000	Balance as at 31st December J = (E-I)	7,606,038,505	9,466,231,509			
	Balance as per the Imprest Reconciliation Statement	7,606,038,505	9,466,231,509	ACA-7		
	Imprest Balance as at 31st December	-	-	ACA-3		
		7,606,038,505	9,466,231,509			

3.2 Statement of financial position

ACA-P

Statement of Financial Position As at 31st December 2021

		Actual	
	Note	2021	2020
		Rs	Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	4,454,410,599	2,887,301,495
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	297,204,750	315,260,160
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		4,751,615,349	3,202,561,655
<u>Net Assets / Equity</u>			
Net Worth to Treasury		(472,645,541)	(457,518,109)
Property, Plant & Equipment Reserve		4,454,410,599	2,887,301,495
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	769,850,291	772,778,269
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		4,751,615,349	3,202,561,655

Detail Accounting Statements in ACA format Nos. 1 to 07 presented in pages from 01 to 24 and Notes to accounts presented in pages from 25 to 33 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 Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

We hereby certify that an effective internal control system for the financial control exists in the Reporting Entity and carried out periodic reviews to monitor the effectiveness of internal control system for the financial control and accordingly make alterations as required for such systems to be effectively carried out.

Chief Accounting Officer

Name :

Designation :

Date : 22/02/2022

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

Accounting Officer

Name :

Designation :

Date : 21/02/2022

R.M.R. Rathnayake
Government Agent/District Secretary
Kurunegala.

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

Name :

Date :

B.G.B.S. JAYASINGHA
Chief Accountant
District Secretariat
Kurunegala.

3.3 Cash Flow Statement

		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	514,478,045	577,976,209
Imprest Received	10,626,390,000	11,312,023,889
Recoveries from Advance	178,905,225	141,139,503
Deposit Received	1,155,055,978	1,481,710,236
Total Cash generated from Operations (A)	12,474,829,248	13,512,849,837
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	2,051,092,435	1,960,019,945
Subsidies & Transfer Payments	871,457,516	21,703,184
Expenditure incurred on behalf of Other Heads	8,139,582,531	10,038,453,076
Imprest Settlement to Treasury	63,591,862	10,803,594
Advance Payments	142,131,383	156,164,096
Deposit Payments	1,157,983,506	1,286,187,072
Total Cash disbursed for Operations (B)	12,425,839,233	13,473,330,967
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	48,990,015	39,518,870
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:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	48,990,015	50,322,464
Total Cash disbursed for Investing Activities (E)	48,990,015	50,322,464
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(48,990,015)	(50,322,464)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	(10,803,594)
Cash Flows from Financing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	(10,803,594)
Opening Cash Balance as at 01st January	-	10,803,594
Closing Cash Balance as at 31st December	-	-

Statement of Imprest Account for the year 2021													ACA - 3	
Ministry / Department / District Secretariat : District Secretariat - Kurunegala														
Expenditure Head No : 272														
Imprest Account No.	Imprest Balance as at 1st January 2021			Imprest received			Imprest Settlement			Imprest Balance as at 31st December 2021		Rs.	Imprest Balance as at 31st December 2021 as per Treasury Book	
	1			2			3			4				
	Unsettled Sub Imprests	Unsettled Sub Imprests (Excluding Unsettled Sub Imprests)	Total	Treasury	Other Sources	Total	Expenditure	Cash	Total	Unsettled Sub Imprest Balance	Unsettled Imprests			Total
	1 (i)	1 (ii)	1 (iii)	2 (i)	2 (ii)	2 (iii)=2(i)+2(ii)	3 (i)	3 (ii)	3 (iii)=3(i)+3(ii)	4 (i)	4 (ii)			5=2(iii)-3(ii)
	7002/0/0/311/21	0	0	0	10,626,390,000	1,424,874,492	12,051,264,492	12,051,264,492	-	12,051,264,492	-			-
1. Please show reason for difference between 4 and 5 above.														
(1) Remitted to the Treasury but not updated cash book balance as at 31/12/2021													-	
(2) Other reasons														
There is different between department books & treasury Printouts. That amount is Rs.145,670,000 this was debited & Credited by Dept. of State Accounts														
State if these balance were settled as at the date of signing the report and if not, reason for not settling the balances.														
hereby certify that above information is true and correct														

.....
 Chief Financial Officer/ Chief Accountant / Director (Finance)/
 Commissioner (Finance) 2020 / 02/09
 Date:
B.G.B.S. JAYASINGIA
 Chief Accountant
 District Secretariat
 Kurunegala.

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 Chief Financial Officer/ Chief Accountant / Director (Finance)/
 Commissioner (Finance) 2022 / 02-191
 Date:
B.G.B.S. JAYASINGIA
 Chief Accountant
 District Secretariat

ACA-5

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Richard

Rent and Work Advance Reserve Accounts as at 31st December 2021					
Expenditure Head No : 272					
Ministry / Department / District Secretariat : District Secretariat - Kurunegala					
Advance Number	Project Description	Balance as at 01.01.2021 Rs.)	During the year 2021		Balance as at 31.12.2021 (Rs.)
			Receveries (Dr.)	Paid (Cr.)	
		(1)	(2)	(3)	4=1+3-(2)
(1) Rent Advance Eg. 9189-250-0-1-0-1	←			No	→
Total (a)					
(2) Work Advance Eg. 9189-250-0-2-0-1	←			No	→
Total (b)					
Grand Total (a) +(b)					



 Chief Financial Officer/ Chief Accountant / Director (Finance)/
 Commissioner (Finance) 2020 / 02/19
 Date: **B.G.B.S. JAYASINGHA**
 Chief Accountant
 District Secretariat
 Kurunegala.

Statement of Expenditure for the Period ended 31st December 2021												ACA -2 (ii)
Ministry/Department / District Secretariat : District Secretariat - Kurunegala												
Expenditure Code	Provisions			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	Saving/Excess	Saving / Excess as a % of Revised Estimate	Net Effect	Rs.	
	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers									
	(1)	(2)	(3)/(-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)			
Recurrent Expenditure												
Programme (1)												
Prog./Proj./Sub Proj./Object code												
NOTE -5- OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS												
Personal Emoluments												
11	1,386,000,000	-	+4,325,000	1,390,325,000	1,387,705,078		1,387,705,078	2,619,922	0.19	Changes of Officers during the year		
11	40,900,000	-	+2,326,000	43,226,000	40,155,815		40,155,815	3,070,185	7.10	Due to Covid 19 Pandemic Situation Expected expenditure Were not occurred.		
11	463,000,000	-	-6,646,000	456,354,000	452,009,985	347,100	452,357,085	3,996,915	0.88	Savings after payment of Salary Allowances		
NOTE - 6- OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES												
Travelling Expenditure												
11	40,000,000	-	-4,000,000	36,000,000	33,544,644		33,544,644	2,455,356	6.82	Limited traveling expenses due to covid 19 Pandemic		
Supplies												
11	1,929,900,000	-	-6,651,000-10,646,000	1,925,905,000	1,913,415,522	347,100	1,913,762,622	12,142,378				
11	19,100,000	-	+3,402,000	22,502,000	22,362,898		22,362,898	139,102	0.62	The saving is less than 5% And due to the expenditure effectively & Efficiency.		
11	13,800,000	-	+704,000-600,000	13,904,000	13,469,430		13,469,430	434,570	3.13	The saving is less than 5%. According to pay relevant circulars and use allocations effectively & efficiency.		
11	1,175,000	-	-	1,175,000	1,153,510		1,153,510	21,490	1.83	The saving is less than 5% saving due to use allocation effectively.		
11	1,850,000.00	65,000,000	-400,000	66,450,000	2,592,081		2,592,081	63,857,919	96.10	Rs 65 m. Allocation Received From Treasury to Purchase Paddy. Apport from that allocation Rs.1,4091,037.38 used to Purchase Paddy. After that Balance Allocation Rs.63,591,862.40 were send back to Treasury.		
Total (a)												
Total (b)												
Maintenance Expenditure												
11	14,900,000	-	-2,052,000	12,848,000	12,236,134		12,236,134	611,866	4.76	Savings less than 5 % and savings after payment of repairing. The saving is less than 5% savings due to the expenditure effectively .		
11	8,000,000	-	-800,000	7,200,000	6,987,382		6,987,382	212,618	2.95			
11	6,400,000	-	-4,303,000	2,097,000	1,627,853		1,627,853	469,147	22.37	Savings after payment of repairing Building effectively .		
Total ©												

Statement of Expenditure for the Period ended 31st December 2021										ACA-2 (ii)
Ministry/Department / District Secretariat : District Secretariat - Kurumegala										
Expenditure Head No :- 272										
Expenditure Code	Provisions			Expenditure			Net Effect			Rs.
	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry /Dept. Under the FR 208 (AS per the Treasury Printouts)	Total Expenditure	Saving/Excess	Saving / Excess as a % of Revised Estimate	
Finance Code	(1)	(2)	(3)(-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)+100	Reasons for the Variance
Services										
1401 Transport										
1402 Postal & Communication	13,900,000		+15,689,000	29,589,000	27,428,625		27,428,625	2,160,375	7.30	Savings due to December bills were not presented.
1403 Electricity & Water	13,400,000		-2,945,000	10,455,000	8,608,501		8,608,501	1,846,499	17.66	Savings due to December bills were not presented.
1404 Rents & Local Taxes	1,975,000		+537,000	2,512,000	2,031,859		2,031,859	480,141	19.11	Savings after the Payment of Rents and Local Taxes
1405 Other				-						
1406 Interest Payment for Leased Vehicles				-						
1408 Lease Rental for Vehicles Procured				-						
1409 Under Operational Leasing	41,000,000		-800,000	40,200,000	39,178,638		39,178,638	1,021,362	2.54	The saving is less than 5% provision usage and reached to efficiency and Electric.
Total (d)	70,275,000	-	+16,226,000-3,745,000	82,756,000	77,247,623	-	77,247,623	5,508,377		
Total Expenditure on Other Goods & Services	2,065,400,000	65,000,000		2,134,837,000	2,051,092,434	347,100	2,051,439,534	83,397,466		
NOTE - 7 OBJECT CODE WISE										
CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES										
Transfers										
1501 Welfare Programmes		854,046,000		854,046,000	852,429,725		852,429,725	1,616,275	0.18	Savings less than 5% and Savings due to effectively management of distribution food pack
1502 Retirement Benefits							-	-		
1503 Public Institutions							-	-		
1504 Development Subsidies							-	-		
1505 Subscriptions and Contribution fees							-	-		
1506 Property Loan Interest to Public Servants	25,400,000		-4,437,000	20,963,000	19,027,791		19,027,791	1,935,209	9.23	Savings due to less enjiong of Bank Loan Facility.
1507 Contribution to Provincial Councils										
1508 Other										
1509 Contribution to Contingencies Fund										
Total	25,400,000	854,046,000	-4,437,000	875,009,000	871,457,516	-	871,457,516	3,551,484		

ACA -2 (ii)		Statement of Expenditure for the Period ended 31st December 2021										ACA -2 (ii)	
Expenditure Head No :- 272		Ministry/Department / District Secretariat : District Secretariat - Kurunegala										Rs	
Expenditure Code	Finance Code	Provisions			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	Saving/Excess	Saving / Excess as a % of Revised Estimate	Net Effect	Reasons for the Variance	Rs
		Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers									
		(1)	(2)	(3)(-)+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)			
NOTE - 8 OBJECT CODE WISE													
CLASSIFICATION OF INTEREST PAYMENT													
1601													
1602													
1603													
Total													
NOTE - 9 OBJECT CODE WISE													
CLASSIFICATION OF OTHER RECURRENT													
1701	11												
1702													
1703													
Total													
Programme (I)													
Grand Total (Notes 5 to 9) Total Recurrent Expenditure		2,090,800,000	919,046,000		3,009,846,000	2,922,549,950	347,100	2,922,897,050	86,948,950				
Capital Expenditure													
Programme (I)													
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT													
NOTE - 10 RECONSTRUCTION & IMPROVEMENTS OF CAPITAL ASSETS													
2001	11	40,000,000	-		40,000,000	29,466,802		29,466,802	10,533,198	1.3		According to Cabinet Secretary letter No.21/1590/304/134 & 2021.04.01 dated reduced Capital expenditure by RS.10,000,000 after that savings percentage is 1.3%	
2002	11	3,500,000	-		3,500,000	321,333		321,333	3,178,667	5		According to Cabinet Secretary letter No.21/1590/304/134 & 2021.04.01 dated reduced Capital expenditure by RS.3,000,000 after that savings percentage is 5%	
2003	11	5,000,000	-		5,000,000	3,223,896		3,223,896	1,776,104	5.5		According to Cabinet Secretary letter No.21/1590/304/134 & 2021.04.01 dated reduced Capital expenditure by RS.1,500,000 After that savings percentage is 5.5%	
Total (a)		48,500,000	-	-	48,500,000	33,012,032	-	33,012,032	15,487,968				
NOTE - 11 Acquisition of Capital Assets													
2101													
2102	11	5,500,000	-		5,500,000	1,142,949		1,142,949	4,357,051	2.8		According to Cabinet Secretary letter No.21/1590/304/134 & 2021.04.01 dated reduced Capital expenditure by RS.4,200,000 After that savings percentage is 2.8%	
2103	11	4,000,000	-		4,000,000	2,146,090		2,146,090	1,853,910	0.9		According to Cabinet Secretary letter No.21/1590/304/134 & 2021.04.01 dated reduced Capital expenditure by RS.1,800,000 After that savings percentage is 0.9%	
2104	11	5,000,000	-		5,000,000	4,512,615		4,512,615	487,385	1.7		According to Cabinet Secretary letter No.21/1590/304/134 & 2021.04.01 dated reduced Capital expenditure by RS.400,000 After that savings percentage is 1.7%	
2105													
2106													
2108													
Total (b)		14,500,000	-	-	14,500,000	7,801,654	-	7,801,654	6,698,346				

Expenditure Head No :- 272		Statement of Expenditure for the Period ended 31st December 2021										ACA -2 (ii)	
		Ministry/Department / District Secretariat : District Secretariat - Kurumegala											
Expenditure Code	Finance Code	Provisions			Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry /Dept. Under the FR 208 (AS per the Treasury	Total Expenditure	Saving/Excess	Saving / Excess as a % of Revised Estimate	Net Effect		
		Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers									
		(1)	(2)	(3)(-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)			
NOTE - 12 Capital Transfers													
2201	Public Institutions												
2202	Development Assistance												
2203	Contribution to provincial Councils												
2204	Transfer Abroad												
2205	Capital Grants to Non-Public Institution												
Total (c)		-	-	-	-	-	-	-	-	-	-		
NOTE - 13 Acquisition of Financial Assets													
2301	Equity Contribution												
2302	On- Lending												
Total (d)		-	-	-	-	-	-	-	-	-	-		
NOTE - 14 Capacity Building													
2401	Staff Training	3,200,000	-	-	3,200,000	2,741,329	-	2,741,329	458,671	1.4	savings less than 5% of the allocation. Due to Covid 19 Pandemic Training programmes were not conducted as training calendar		
Total (e)		3,200,000	-	-	3,200,000	2,741,329	-	2,741,329	458,671				
NOTE - 15 Other Capital Expenditure													
2501	Restruring												
2502	Investments												
2503	Contingency Services												
2504	Contribution to provincial Councils												
2505	Procument Preparedness												
2506	Infrastructure Development												
2507	Reserch and Development		100,000,000		100,000,000	5,435,000		5,435,000	94,565,000.00	94.5	According to the treasury instructions balance allocation send back to Treasury.		
2509	Other	-	100,000,000	-	100,000,000	5,435,000	-	5,435,000	94,565,000.00				
Total (f)													
Programme (I)													
Total Expenditure on Public Investments													
-		66,200,000	100,000,000		166,200,000	48,990,015	-	48,990,015	117,209,985				
Grand Total (Notes 5 to 11) Total Expenditure													
-		2,157,000,000	1,019,046,000	+26,983,000-26,983,0	3,176,046,000	2,971,539,964	347,100	2,971,887,064	204,158,936				

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 Chief Financial Officer/ Chief Accountant / Director (Finance)/
 Commissioner (Finance) *2022 / 02-10-21*
 Date:
B.G.B.S. JAYASINGHA
 Chief Accountant
 District Secretariat
 Kurunegala.



Cumulative Non Financial Asset Accounts Report-Central Govt-2021



Land-9153: 2,201,790,742.00 Table: SA 82
Building-9151: 1,655,425,914.92 Year: 2021
Machinery-9152: 597,193,942.47 Rpt Date 2/21/2022 10:21:24 AM
WIP-9160: 0.00 Head 272
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	8,150,676.77	76,817,300.00	0.00	0.00	0.00	84,967,976.77
	Quarters	****61111078	1,50,676.77	76,817,300.00	0.00	0.00	0.00	84,967,976.77
9151-->	1.2-Non Residential Building	61112	1,526,758,378.69	39,744,491.20	0.00	4,833,175.40	878,107.14	1,570,457,938.1
	Office Building	****61112011	1,19,726,811.32	2,650,241.20	0.00	4,833,175.40	878,107.14	1,204,332,120.7
	Schools	****61112020	0.00	21,700,000.00	0.00	0.00	0.00	21,700,000.00
	Building for Public Entertainment	****61112043	23,031,567.37	12,394,250.00	0.00	0.00	0.00	335,425,817.37
	Factories	****61112106	0,000,000.00	3,000,000.00	0.00	0.00	0.00	9,000,000.00
9152-->	2.1-Transport Equipment	61121	298,354,900.00	0.00	0.00	0.00	0.00	298,354,900.00
	Passenger vehicle	****61121012	96,435,000.00	0.00	0.00	0.00	0.00	296,435,000.00
	Agricultural vehicle	****61121031	9,19,900.00	0.00	0.00	0.00	0.00	1,919,900.00
9152-->	2.2-Other Machinery & Equipment	61122	294,762,690.45	1,499,895.36	0.00	3,255,538.96	679,082.30	298,839,042.47
	Office Equipment	****61122013	6,792,304.21	500,167.20	0.00	1,696,557.20	186,670.00	38,802,358.61
	Computer Equipment	****61122021	28,385,198.19	289,100.00	0.00	650,330.00	271,900.00	129,052,728.19
	Electrical Equipment	****61122037	4,37,328.77	228,040.00	0.00	129,300.00	0.00	7,794,668.77
	Communication Equipment	****61122047	781,796.92	25,560.00	0.00	230,830.00	21,060.00	8,017,126.92
	Furniture	****61122051	05,55,562.36	457,028.16	0.00	526,771.76	199,452.30	105,839,909.98
	Medical Equipment	****61122073	2,75,000.00	0.00	0.00	8,000.00	0.00	81,275.00
	Sports equipment	****61122081	7,62,500.00	0.00	0.00	0.00	0.00	1,762,500.00
	Construction Equipment	****61122132	3,625.00	0.00	0.00	13,750.00	0.00	37,375.00
	Defence Equipment	****61122154	9,000.00	0.00	0.00	0.00	0.00	49,000.00
	Agricultural & Dairy Farm Equipment	****61122167	4,02,100.00	0.00	0.00	0.00	0.00	7,402,100.00
9153-->	4.1-Land	61410	760,425,742.00	1,441,595,000.00	0.00	0.00	230,000.00	2,201,790,742.0
	Land	****614100	760,425,742.00	1,441,595,000.00	0.00	0.00	230,000.00	2,201,790,742.0

Statement of Imprest Reconciliation - 2021

Expenditure Head No : 272 Ministry / Department / District Secretariat : District Secretariat - Kurunegala

Revenue Collected by Other Entities on behalf of Reporting Entity	-	
Expenditure incurred by Reporting Entity on behalf of Other Entities	8,139,582,531	
Debits made to Advance "B" Account on behalf of Other Entities	48,463,839	
Credits made to Advance "B" Account in Case of Transfer Out (Cross Entries)	8,914,532	
Deposit Expenditure (other Department)	1,263,014	8,198,223,916
Less:		
Revenue Collected by Reporting Entity on behalf of Other Entities	514,478,045	
Expenditure incurred by Other Entities on behalf of Reporting Entity	347,100	
Credits made to Advance "B" Account on behalf of Other Entities	75,726,636	
Debits made to Advance "B" Account in Case of Transfer Out (Cross Entries)	370,167	
Deposit Account Receipt	1,263,463	592,185,411
Imprest Adjustment Balance as at 31 st December 2021		7,606,038,505

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

Imprest, 2021/02/21

B.G.B.S. JAYASINGHA

Chief Accountant

District Secretariat

Kurunegala.

3.5 performance of the Revenue Collection

(RS. 000)

Revenue code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original Revenue Estimate	Final Revenue Estimate	Amount (Rs)	As a % of Final Revenue Estimate
10.02.04.01	Excise tax – liquor			-	
10.02.07.00	Stamp fee			746.5	
10.03.07.02	Registration fee relevant to the Registrar General's Department			52081.7	
10.03.07.03	Private timber transport			2153.7	
10.03.07.04	Tax on motor vehicle selling			18	
10.03.07.05	Permit charges relevant to the Ministry of public security			1598.5	
10.03.07.09	Carbon tax			27968.9	
10.03.07.99	Other permit charges			22606.8	
20.02.01.01	Rents of public buildings			2402.2	
20.02.01.02	Income from the state forests			3817.2	
20.02.01.03	Lands and other leases			3660.6	
20.02.01.99	Other rents			-	
20.02.02.01	Loans			-	
20.02.02.99	Interest other			18429.6	
20.03.01.00	Sales of Departments			-	
20.03.02.06	Charges under the Act of conservation of animal and plantations			-	
20.03.02.07	Visa permits, charges on passports and gaining citizenship			-	
20.03.02.13	Examination and other charges			422.00	
20.03.02.14	Charges under the Act of Motor Traffic Act			186539.6	
20.03.02.03	Charges of Identity cards			12529.8	
20.03.02.99	Various			3701.5	
20.03.03.00	Fines and confiscating			-	
20.03.03.02	Fines and confiscating			66.3	
20.03.99.00	Other receivings (state revenue - various)			20688.3	
20.04.01.00	Widows' and orphans' pension fund			148569.1	
20.05.99.00	Other assignments			-	
20.06.02.00	Selling of capital assets			-	
20.06.02.02	Selling of capital assets			5935.00	
20.03.04.00	Providing motor cycles to the government officers			-	
2003.07.00	Agriculture			1506.8	
				515442.1	

3.6 performance of the Utilization of Allocation

(RS. 000)

	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
Type of Allocation	Original Allocation	Final Allocation		
Recurrent	2,090,800	3,009,846	2922,897	97
capital	66,200	166,200	48,990	29
	2,157,000	3,176,046	2,971,887	93

3.7 in terms of F.R. 208 grant of allocations for expenditure to this District Secretariat as an agent of other Ministries / Departments

(Rs 000)

No	Ministry/ Department which received provisions	Aim of the provisions	Provisions			used provisions as % of the provided final provisions
			Initial Provisions	Final Provisions	Real Provisions	
1	Ministry of Buddhism, Religious and Cultural Affairs	Development programmes of social cultural intergrity	14,887.00	14,887.00	9692.85	65.11
		The Programme for uplifting religious affairs	42,369.50	42,369.50	40075.59	94.59
2	Ministry of Judiciary,	The Programme of implementing mediation Board Act	22,059.11	22,059.11	19068.20	86.44
		Administrative and institutional affairs	3,825.00	3,825.00	3214.52	84.04
		The programme for promoting national intergrity	12,838.16	12,838.16	12163.58	94.75
3	Ministry of Health	The programme of administrative and institutional services	930,463.00	930,463.00	918274.60	98.69
		The programme for controlling communicable and non-communicable diseases	7,481.00	7,481.00	7249.45	96.90
4	Ministry of Transport	The programme of developing new railways	1,678.10	1,678.10	1671.81	99.63
5	Minstry of Trades	The programme of administrative and institutional services	16,138.52	16,138.52	15434.35	95.64
6	Minstry of Roads	The programme of road development	20.00	20.00	20.00	100.00
7	Ministry of Agriculture	The programme of administrative and institutional services	48,739.21	48,739.21	45756.58	93.88
		The programme of Agricultural Development	199.78	199.78	166.53	83.36
8	Ministry of Lands	The programme of administrative and institutional services	20,302.22	20,302.22	19389.66	95.51
		The programme of land development and land acquisition	45,933.02	45,933.02	45933.02	100.00
9	Ministry of Public services, Provincial Councils and Local Governments	The programme of administrative and institutional services (official languages)	471.92	471.92	464.73	98.48
		The programme of administrative and institutional services (public administration)	1,293,191.16	1,293,191.16	1229106.13	95.04
10	Ministry of Environment	The programme of administrative and institutional services	15,545.88	15,545.88	15003.47	96.51
		The programme of environmental	4,773.35	4,773.35	3133.49	65.65

		conservation				
11	Ministry of Technology	The programme of Technological development	4,737.39	4,737.39	3327.98	70.25
12	National Productivity Secretariat	The national productivity operational programme	1,215.00	1,215.00	932.38	76.74
13	Ministry of Youth And Sports	The programme of administrative and institutional services	163.00	163.00	98.91	60.68
		The programme of Smart Sri Lanka	990.50	990.50	865.86	87.42
		The programme of sports development	45,000.00	45,000.00	43428.86	96.51
		The programme of youth development	4,150.24	4,150.24	2867.23	69.09
14	Ministry of Irrigation	The programme of irrigational development	5,256.25	5,256.25	3350.25	63.74
15	Department Of Buddhist Affairs	The programme of general administration	830.48	830.48	272.27	32.79
		The programme for promoting Buddhist religious affairs	69,679.51	69,679.51	65984.69	94.70
16	Department of Muslim Religious and Cultural Affairs	The programme for promoting Muslim religious and cultural affairs	773.52	773.52	753.07	97.36
17	Department of Christian Religious Affairs	The programme for promoting christian religious and cultural affairs	6,983.51	6,983.51	1711.52	24.51
18	Department of Cultural Affairs	The programme of publication and literary affairs	180.60	180.60	180.60	100.00
			1,500.00	1,500.00	1310.65	87.38
		The programme for developing arts and crafts	6,570.00	6,570.00	6141.36	93.48
19	Department of State News	The programme of broadcasting news	213.28	213.28	163.79	76.80
20	Department of Social Services	The programme of administrative and institutional services	8.20	8.20	4.60	56.10
		The programme of financial aids for social services	33,585.52	33,585.52	32473.85	96.69
		The programme of social service development	3,325.06	3,325.06	2940.24	88.43
21	Department of Probation and Child Care	The development programme of probation and child care	5,592.93	5,592.93	5534.31	98.95
22	Department of Sport Development	The programme of sports development	1,405.75	1,405.75	1213.97	86.36
23	Department of Ayurveda	The programme for conserving herbal plants	899.02	899.02	0.00	0.00
24	Department of Registration of Persons	The programme of registration of persons	35,299.49	35,299.49	34977.04	99.09
25	Ministry of Judiciary	The programme of judicial administration	6,611.51	6,611.51	0.00	0.00
26	Department of National Planning	The programme of policy development	177,720.00	177,720.00	112463.40	63.28
		The programme of rural development	935,468.51	935,468.51	917500.18	98.08

27	Excise Department of Sri Lanka	The programme of excise ordinance and regulation of tobacco tax administration and liquor industry	1,468.92	1,468.92	0.00	0.00
28	Department of Census and Statistics	The programme of assessment services	3,141.23	3,141.23	2440.00	77.68
29	Department of Pensions	The programme of implementing pensions	705,074.02	705,074.02	637199.14	90.37
30	Department of Registrar General's	The programme of general administration and institutional services	244.65	244.65	0.00	0.00
		The programme of registration	2,016.06	2,016.06	1939.35	96.20
31	Department of Wild Life Conservation	The programme of general administration and institutional services	12,016.00	12,016.00	11964.14	99.57
32	Department of Land Commissioner General's	The programme for developing inter - provincial lands	2,232.26	2,232.26	2232.26	100.00
33	Department of Export Agriculture	The programme for developing export crops	300.00	300.00	266.04	88.68
34	Department of Motor Traffic	The programme for implementing motor traffic act	4,563.73	4,563.73	2439.20	53.45
35	Department of Community Based Corrections	The programme of administration and institutional services	45.00	45.00	43.46	96.57
36	Department of Land Use Policy Planning	The land use plannings and land development programme	8,205.70	8,205.70	7189.47	87.62
37	Department of Man Power and Employment	Administraton and man power, employment development programme	2,278.55	2,278.55	1991.20	87.39
38	Department of Multi Purpose Development Task Force	The programme of general administration and institutional services	906,491.34	906,491.34	888256.29	97.99
39	State Ministry of National Heritage, Performing Arts and Rural Arts	The programme for promoting national heritage, performing arts and folk arts	269.46	269.46	242.51	90.00
40	State Ministry of Rural and school Sports Infrastructre Improvement	The programme of administration and institutional services	7,908.74	7,908.74	4260.05	53.87
41	State Ministry of Women and Child Development, pre-schools&primary Education, School Infrastructure &Education Services	The programme of women development	9,684.81	9,684.81	8860.42	91.49
		Child development programme	509,785.86	509,785.86	501091.97	98.29
		The programme of general educational development projects	96,024.09	96,024.09	36075.81	37.57
42	State Ministry of Backward Rural Areas Development and Promotion of Domestic Animal Husbandry& Minor Economic Crop Cultivation	The programme of backward rural areas development and promotion of domestic animal husbandry& minor economic crop cultivarion	2,998.56	2,998.56	2990.45	99.73
43	State Ministry of Rattan, Brass,Pottery, Furniture and Rural Industrial Promotion	Technical development programme	120,647.48	120,647.48	86465.04	71.67
44	State Ministry of Internal Security, Home Affairs and Disaster Management	The programme of administration and institutional services	1,280.63	1,280.63	1226.00	95.73

		(internal affairs)				
		The programme of home affairs	13,161.52	13,161.52	9670.03	73.47
		Rural and regional administration programme	1,101,365.26	1,101,365.26	1099798.22	99.86
		Administrative and institutional service(disaster management) programme	512.16	512.16	179.04	34.96
		Disaster relief operational programme	91,143.00	91,143.00	81395.88	89.31
		The programme of home affairs	500.00	500.00	436.29	87.26
		The project of minimizing disasters	50.44	50.44	50.44	100.00
45	State Ministry of Foreign Employment Promotion and Market Diversification	Administrative and institutional service programme	61,929.76	61,929.76	57186.45	92.34
46	State Ministry of Samurdhi, Home Economy, Micro Finance, Self Employment and Business Development	The programme of empowering villages and strenghtening home economy	1,074,927.13	1,074,927.13	467457.69	43.49
		The programme of coordinating and implementing social development programme	565,707.69	565,707.69	562635.71	99.46
47	State Ministry of Rural Housing and Construction and Building Material Industries	The programme of developing construction industry, supplying facilities for home needs and resettlement	312.80	312.80	312.80	100.00
48	State Ministry of Indigenous Medicine Promotion, Rural and Ayurvedic Hospital Development and Community Health	The programme of Administrative and institutional services	16,193.86	16,193.86	15975.01	98.65
49	State Ministry of Skills Development Vocational Education Research &Innovations	The programme of Administrative and institutional services	1,434.82	1,434.82	938.28	65.39
		The programme of vocational training and skill development	2,667.60	2,667.60	1416.30	53.09
50	State of Ministry of Dhamma School, Pirivenas&Bhikkhu Education	Administrative institutional service programme	799.92	799.92	794.92	99.37
		The programme of empowering pirivena education	4,045.33	4,045.33	3863.74	95.51
51	State Ministry of Paddy and Grains, Organic Food, Vegetables,Fruits, Chillies, Onion and Potato Cultivation Promotion, Seed Production and Advanced Technology for Agriculture	The programme of Administrative and institutional services	5,642.48	5,642.48	5642.48	100.00
		The programme of Cultivating and promoting crops and generating agricultural technology	130.00	130.00	0.00	0.00
52	State Ministry of Production and Supply of Fertilzer and Regulation of Chemical Fertilizer and Insecticide use	The programme of Administrative and institutional services	306.36	306.36	184.53	60.23

53	State Ministry of Land Mnaagement, Sate Enterprises Land and Property Development	The programme of land development and management	260.40	260.40	211.55	81.24
54	State Ministry of Development of Minor Crops Plantation Including Sugar Cane, Cashew, Pepper, Cinnamon, Cloves, Betel Related Industries and Export Promotion	The programme for developing sections related to minor crops	6,621.42	6,621.42	4724.17	71.35
55	State Ministry of Rural And Divisional Drinking Water Supply Projects Development	The programme for developing rural and divisional drinking water supply	783.60	783.60	733.60	93.62
56	State Ministry of Rural roads and other infrastructure	The programme for developing Rural roads and other infrastructure	461,350.00	461,350.00	4183.49	0.91
57	State Ministry of Batik, Hnadloom Fabric & Local Apparel Products	Technical development programme	303.55	303.55	303.55	100.00

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 31.12.2021	Balance as per Financial Position report as at 31.12.2021	Yet to be accounted	Reporting progress as a %
9151	Building and Structures		1655425		
9152	Machinery and Equipment		597193		
9153	Land		2201790		
9154	Intangible Assets				
9155	Biological Assets				
9160	Work in Progress				
9180	Lease Assets				

3.9 Auditor General's Report (Translated)

Accounting Officer,
District Secretariat,
Kurunegala,

The Auditor General Summary Report in terms of the Section 11(1) of the National Audit Act No. 19 of 2018 on the financial statements for the year ended on 31st of December 2021 of the Kurunegala District Secretariat

.....

1 Financial Statements

.....

1.1 Opinion

.....

The Financial State Statement of the District Secretariat of Kurunegala the date ended to 31st of December 2021 and the Financial Statements for the year ended on 31st of December 2021 consisted with the financial performance statement and cash flow statement for the year ended from that day were audited under my order in terms of the provisions of the Statute 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka that should be read along with the provisions of the National Audit Act No. 19 of 2018. This report contains my opinions and observations on these Financial Statements which are forwarded to the District Secretariat of Kurunegala in terms of the provisions of the Section 11(1) of the National Audit Act No. 19 of 2018. The annual descriptive Management Audit Report will be issued to the Accounting Officer in near future in terms of the Section 11(2) of the National Audit Act No. 19 of 2018. The Auditor General Report which has to be presented in terms of the Section 10 of the National Audit Act No. 19 of 2018 and should be read along with the Statute 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka will be forwarded to the Parliament in near future.

My opinion is that the financial statements of the Kurunegala District Secretariat as at 31st of December 2021 and the financial performance and the statement of financial position for the year ended from that day reveal a true and fair view.

1.2 The Base for the opinion

.....

I conducted the audit in accordance with the Sri Lanka Audit Standards (S.L.A.S.). My responsibility under the audit standards have been described further in the section of Auditor's Responsibility on the financial statement audit in this report. I believe that the audit evidences provides a reasonable basis for my opinion.

1.3 The responsibility of the Chief Accounting Officer and the Accounting Officers concerning the financial statements

.....

The responsibility of the Accounting Officer is preparing financial statements in a way in which a true and fair view exists in accordance with the generally accepted accounting policies and the provisions of the section 38 of the National Audit Act No. 19 of 2018 and deciding the internal control needed to prepare financial statements without material misstatement that can take place by frauds and errors.

The District Secretariat should maintain the books and records of its income, expenses, assets and liabilities properly in a way which enables to prepare annual and periodical financial statements in terms of the section 16(1) of the National Audit Act No. 19 of 2018.

The Accounting Officer should ensure that a productive internal control system is being maintained for the financial control of the District Secretariat in terms of the Sub Section 38(1)(c) of the National Audit Act and also should conduct periodical reviews on the productivity of that system and make the necessary changes to keep the system effective.

1.4 The responsibility of the Auditor about the Audit of the Financial Statements

.....

My aim is providing a fair confirmation that the financial statements are free as a whole from material misstatement caused by frauds and errors and issuing the audit report that contains my opinion. Though the fair certification is a high level certification, it may not be a confirmation in which the material misstatement are revealed always in conducting the audit in terms of the Sri Lanka Audit Standards. While material misstatement may occur due to the influences by frauds and errors individually or collectively, their materially depends by the influences on the economic decisions taken by the users based on these financial statements.

I worked with the professional judgment and professional suspicion in the audit as a part of the audit in terms of the Sri Lanka Audit Standards. I further

- planned and implemented proper audit procedures to identify and assess the risk of appearing material misstatement in the financial statements due to frauds or errors in providing a base for the said audit opinion. The influence occur due to the frauds are greater than what occur due to the quantitative misstatement caused by mistakes as they take place by reasons of preparing fraudulent documents, intentional evasion, wrong statements or evading internal control
- got an understanding on the internal control for planning the time based proper audit procedures, other than in the intension of expressing an opinion about the productivity of the internal control.
- assessed that the transactions and events are included in the financial statements true and fairly which were based for the structure and inclusion of the financial statements contained with declarations.
- assessed that the transactions and events which were based for the structure and inclusion of the financial statements are included true and fair view and also assessed the whole presentation of the financial statements contained with declaration.

I will make aware the Accounting Officer about the important audit revelations, main internal control weaknesses and other matters found in my audit.

1.5 The report on other legal requirements

.....

I state the following facts in terms of the section 6(c) of the National Audit Act No. 19 of 2018.

- (a) The financial statements have been prepared in appropriate to the previous year
- (b) The recommendations I had stated about the financial statements of the previous year had been implemented.

2. Financial Summary

.....

2.1 Expense Management

.....

The following observations were made

- (a) The annual budgetary provisions had not been made for other subjects of 272-1-1-6-1205 'and 272-1-1-7-2509 and supplementary estimated provisions of Rs.65,000,000 and Rs.100,000,000 respectively had been obtained for these two subjects. The provisions of Rs.63,591,862 and Rs.94,565,000 had not been utilized during the year.
- (b) Had been exempted from the need of forwarding reasons in terms of the Section 3.4 of the Public Financial Circular No. 2021/03 under the guidelines No.03 by reason of exchanging Rs.26,983,000, the remaining of the provisions of 23 subjects after expenses of the year to cover up additional expenses of other subjects.
- (c) As the estimated provisions for 11 subjects were not sufficient, the expenses had been made after increasing provisions from Rs.200,000 to Rs.10,237,000 in a range of 1% to 218%
- (d) There was a less utilization due to the remaining of Rs.132,776 to Rs.1,101,757 in a range from 4% to 81% from the provisions that had got increased for 08 subjects.
- (e) The provisions for the subjects of No. 272-1-2-1001 and 272-1-2-1002 had been got increased by Rs.617,000 and Rs.773,000 under the 66 of the Financial Regulations but Rs.1,699,600 and Rs.1,962,214 had remained respectively in them. As those remaining was 275% and 254% from the increased provisions it was observed that the provisions had been exchanged without any need.

2.2 Non compliance to the rules and regulations

The non compliances to the rules and regulations revealed in the sample audit are as follows.

Reference to the rules and regulations	Non compliance
(a) <u>Code of Financial Regulations of the Democratic Socialist Republic of Sri Lanka</u> (i) Financial Regulations 104 (3) and 104 (4) (ii) Financial Regulations 137 (i) and (v) 215 (i) and (iii) 237	If there is a delay of more than 07 days to submit the final report on the accidents, a preliminary report should be submitted. Further, the final report should be submitted within three months from the date of the damage. Actions had not been taken in this way on 08 vehicles relevant to 08 Divisional Secretariats. Further Rs.168,739, a loss regarding three of these vehicles had not been recovered from the relevant responsible parties. 22 cheques in value of Rs.2,485,911 had been withheld for 35 to 43 days without being issued to the recipients.
(b) <u>Public Administrative Circulars</u> (i). The letter of the Secretary to the Ministry of Home Affairs addressed to the District Secretaries dated 13 January 1993 (ii) The letter of the Secretary to the Ministry of Home Affairs No. HA / DA / 12/27 dated 21st March 2006	Although all the Divisional Secretaries were required to reside in their official quarters, the Divisional Secretary had not resided in the quarters of the Narammala Divisional Secretariat which is suitable for residence.

(c) <u>The Public Financial Circulars</u> (i) The Circular No. MF / NPD / 01/2021 and dated 11th January 2021 and the Circular No. MF / NPD / 01/2021 (i) and dated 10th February 2021 issued by the Secretary of the Ministry of Finance (ii) Paragraph 2 of the Circular No. MFNDP / 01/2021 and dated 11th January 2021 of the Secretary to the Ministry of Finance (iii) Paragraph 2.4 of the Financial Circular No. MF / NDP / 01/2021 dated 11th January 2021 of the Secretary to the Ministry of Finance	Five Divisional Secretariats had provided 41% of the total decentralized provisions to community based organizations without focusing on the expected areas and provisions had not been allocated in a way to cover all the 13 areas mentioned in the circular. without allocating at least 50% from the total allocation of 05 Million rupees of a Member of the Parliament for physical infrastructure development projects (constructions), Rs.10,806,441 which is 72% had been spent for the development of Daham schools and temples and the distribution of goods to registered societies in the Panduwasnuwara (West), Bamunakotuwa and Alawwa Divisional Secretariats without selecting and implementing projects in a way where the decentralized allocations of members of parliament are divided on the basis of poverty of population and extent of lands in the Divisional Secretariats, items in value of Rs.2,277,068 had been given to the same societies; in 80 occasions for 37 societies in 04 Divisional Secretariats in 2021 and in 27 occasions for 27 societies in compared to the year 2019.
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(d) <u>Other circulars</u> (i) The chapter MDTF / Trg / mgt / 03(1) and the chapter No. 03(a) of the letter dated 25th November 2020 of the Director General of the Department of Multipurpose Development Task Force (ii) Samurdhi Guidance Code 2021/1 (iii) The Circular No. 01/2018 dated March 2018 of the Commissioner General of lands	Candidates who have not completed Grade 8 which is the minimum level of education and 11 applicants who have passed GCE (O.L), which is higher than the prescribed qualifications had been recruited as Multipurpose Development Trainees in the Kuliyaipitiya (West) Divisional Secretariat outside the provisions of the Circular. Since the implementation of the projects is entrusted to the Economic Development Officers and Samurdhi Development Officers, all the information related to the beneficiaries should be recorded in their field book and made available for the audit at the required time and the records relevant to the enhancement of the livelihood of the beneficiaries on each day should be maintained but this has not been done. Although the Grama Niladharis were required to inform the Divisional Secretary about the unauthorized constructions in their area through fortnight reports, the Grama Niladharis of four Divisional Secretariats had not submitted the relevant reports to the Divisional Secretary and had not taken actions to provide blank reports in the absence of such constructions too.
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2.3 Issuing and settling advances

.....

The following observations were made

- (a) A loan balance of Rs.396,674 was due to be recovered by 31st of December 2021 from four deceased officers relating to four Divisional Secretariats and actions had not been taken to recover the loan balance of Rs.211,131 of a GramaNiladhari of the Rideegama Divisional Secretariat for 17 years and 07 months.
- (b) A sum of Rs.415,603 was due to be recovered by 31st of December 2021 from four officers who had left the service of the District Secretariat and 03 Divisional Secretariats and actions had not been taken to recover Rs.321,436 within a period from 05 years to 20 years and 06 months.

2.4 Deposits

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The following observations were made

- (a) Actions had not been taken to release from the General Deposit Account Rs.80,396,403, the contract retention under the Account No. 6000-0-0-16-0-42 of the District Secretariat and 22 relevant Divisional Secretariats within a period from 02 to 05 years.
- (b) In hope of repaying to the third parties, a sum of Rs.2,401,911 had been withheld under the temporary retention deposit on the Account No. 6000-0-0-13-0-60 in the General deposit account for a period of 02 to 05 years by the District Secretariat and the Divisional Secretariats of Udubaddawa, Bamunakotuwa, Rasnayakapuraw without taking actions to settle it.
- (c) As 16 Divisional Secretariats have retained Rs.99,808,968 received to pay compensation for the acquired lands by the Government for more than 05 years in the General Deposit Account under the account No. 6000-0-0-17-0-13, it had got delayed to accept the possession of lands and to pay compensation.

2.5 Deviation from Cabinet Decisions

.....

Though Rs.77,762,470 that remained by the end of year 2021 from the provisions of Rs.241,522,755 received as steps 1 and 2 in the years 2017/ 2018/ 2019 for the “GramaShakthi Movement” according to the implementation of budget proposals 2021 bearing No. SMS/SDB/2021 general and dated 10th February 2021 of the Secretary to the State Ministry of Samurdhi, Domestic Economy, Minor Finance, Self Employment and Business Development in terms of the decision No.21/ 01/ 14/ 304/ 011 given by the cabinet on 09th February 2021 had to be contributed to the Sawbhagya National Village Empowering programme, it hadn’t been done so. Though all activities of the GramaShakthi People Movement had to be implemented as a project united with the Sawbhagya National Village Empowering programme in 2021, Sawbhagya National Villages had been re-registered in 2021 irrespective of the registration of 365 GramaShakthi People societies in the 30 Divisional Secretariats and those societies and there money had not been used and remained inactively.

3 Operational Summary

3.1 Performance

3.1.1 Vision and Mission

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Though issuing fire arm permits had been included among the main objectives, annual permits of 726 fire arms relevant to 30 Divisional Secretariats had not been renewed.

3.1.2 Preparing plans

.....

Although an annual activity plan had been prepared in terms of the Public Financial Circular No. 02/2020 dated 28th of August 2020, an activity plan prepared on priorities based on the annual budget of the relevant year and the time line in which they were implemented and the expected output of those activities had not been included according to the chapter 03(b) of the circular

3.1.3 Not achieving expected output levels

.....

Though 101 projects in value of Rs.116,514,500 had been planned for the Rural Road Construction project in 2021 in the Panduwasnuwara (West) Divisional Secretary's Division, only 15 projects in value of Rs.17,668.592 had been completed at the end of the year.

3.1.4 Not achieving expected benefits

.....

The following observances were made

- (a) It was observed at the audit done on 22 of November in 2021 that the water of the drinking well constructed in the village of Wadurassa, Thimbiriyawa in the Nikawaratiya Divisional Secretary's Division in 2015 by spending Rs.2,108,552 by the Ministry of Disaster Management was not suitable for drinking. The aim of providing drinking water for 20 families in this area by this well hasn't been achieved.

- (b) The Koongahamula Meepitiya road constructed by spending Rs.2,109,616 under the 'Sawbhagya' production village project in the Panduwasnuwara (West) Divisional Secretary's Division had ended at a private land without joining to any other road and also the right side drain constructed by spending Rs.435,987 from the whole value of the road was in a very unsafe condition.

- (c) The amount spent for 1,159 projects of the Sapirigamak development programme and the rural infrastructure facility development programme was Rs.905,975,386 and Rs.802,594,963 or 89% of it had been spent in the field of road construction. There by it had been unable to achieve the macro economic goals by creating a central economy by minimizing divisional differences through the rural development according to the policy statement of “Rata Hadana Sawbhagyaye Dakma” of the circular No. 01/2019 and dated 06th of December 2019 of the Ministry of Finance, Economic and Policy Development.
- (d) It was observed that two roads constructed by spending Rs.2,183,200 to go to Sawbhagya production villages in the Bamunakotuwa Divisional Secretary’s Division had not been directed to any Sawbhagya production village and they were constructions against to that aim.
- (e) Rs.1,936,188 had been spent to construct the Santiportwaththa playground in the Galahitiyawa Grama Niladhari Division of the Kuliypitiya (west) Divisional Secretary’s Division under the rural playground development programme but the playground was in an unusable condition in wilderness.
- (f) A rocky place where the former Katupotha police station was situated had been selected to construct a playground in the Bamunakotuwa Divisional Secretary’s Division. 41% of filling soil which is the basic task had been done with establishing a net around the land by spending Rs.1,47,000. This playground had remained fruitless by reason of not filling soil and being another playground with facilities 500 meters away from this.
- (g) The provisions of Rs.100,000,000 had been provided to produce carbonic fertilizers on 01st of October in 2021 by the Department of Agrarian Development. Except buying of 20 multi chopper machines by spending Rs.5,404,000 of it, the expected outcome of this project had not been achieved even at the date of 06th of April 2022 on which the audit was conducted. The provisions of Rs.94,596,000 had been returned.
- (h) Though Rs.11,185,891 had been spent on 07 projects by 03 Divisional Secretariats the projects were not in an operative state. The expected aims had not been achieved.

3.1.5 Delays in implementing projects

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The following observances were made

- (a) Rs.5,424,036 had been paid to the National Water Supply Board on 29th of December 2020 for pipe lines in 05 Grama Niladhari Divisions in the Narammala Divisional Secretary’s Division under the Sapirigamak Project in 2020, it had not been completed till 29th of December 2022 on which the audit was done.

- (b) Three projects of spreading pipe lines in value of Rs.3,000,000 those had to be identified and implemented by the Rural committees for 03 Grama Niladhari Divisions in the Kobeiyane Divisional Secretary's Division had got delayed to be implemented.

3.1.6. The projects that were not successful though finance had been released

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The following observations were made

- (a) A project of cultivating udu and green grams in hope of enhancing the livelihood of the people in the backward rural areas had been implemented in 10 Divisional Secretary's Divisions by the State Ministry of Backward Rural Area Development and Domestic Husbandry and Minor Economic Crop Cultivation Promotion. Though the expected harvest was 256,200 kg only 52,873 kg, a less harvest about 20% had been produced. About Rs.2,644,700 which is about 90% from Rs.2,938,555 spent for the project had been futile.
- (b) Rs.50,000,000 had been provided to the Kurunegala District Secretary on 16th February in 2021 to buy paddy of the Maha season 2020/2021 by the State Ministry of Public Security, Home Affairs and Disaster management. Only Rs.1,408,137 of it had been spent and Rs.48,591,862 which is 97% of the total amount had been returned to the Treasury on 07th of June in 2021
- (c) Though Rs.1,400,000 had been provided for Ganewaththa, Maho, Galgamuwa and Rasnayakapura Divisional Secretariats to buy paddy for Maha season 2020/2021 on 23rd of February in 2021 under the project mentioned at above (b), those offices had not done any buying
- (d) Though Rs.4,000,000 had been provided for the Nikawaratiya Divisional Secretariat to buy paddy, only Rs.1,408,137 had been spent to buy 29,366 Metric tons of paddy by Rs.44. The remaining amount of Rs.2,591,863 had been returned to the District Secretary

- (e) Though Rs.37,971,168 for 20 road projects under the Sawbhagya production village had been provided for 14 Divisional Secretary's Divisions these projects had not been implemented.

3.1.7 Annual Performance Report

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The Annual Performance Report had to be prepared in terms of the format of No.14 mentioned in the guidelines issued by the Department of State Finance in terms of the chapter 10.2 of the Public Financial Circular No. 2/2020 and dated 28 August 2020.

The following observances regarding that are made as follows

- (a) Though provisions of Rs.166,200,000 to buy capital assets for development projects in the year had been allocated, only Rs.48,990,000 had been spent actually. The remaining amount of Rs.117,210,000 which is 71% had been returned without being used.
- (b) Though the performance rate of the chapter 4 of the prepared performance report had been stated under 11 components on the basis of the activity plan, such components had not been shown in the activity plan. No provisions had been allocated for minor irrigational constructions.
- (c) The expected out put of the component of constructing rural weekly fairs and selling centers and the component of fixing solar panels for houses was less than 49%. and these components had not been included in the activity plan. The allocated provisions, the number of completed year end projects and values had not been stated here.
- (d) Further the completed percentage of the two components of constructing access ways and rural water supply was 50-75 and the completed percentage of the three components of developing playgrounds, religious centers and social welfare was 75-89. The completed percentage of the three components of supplying sanitary facilities, house development and others was 90- 100. Any of these components were not included in the annual activity plan and the performance report did not depict the number of completed projects to prepare completed performance percentage rate and the actual expenditure for that.

3.2 Local funded projects

(A) Being the assets of the project inactive
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Construction of Madullaanicut and KotakimbulaKada Anicut in the Panduwasnuwara (West) Divisional Secretary's Division had been handed over to the Sri Lanka Air Force and 2,506 units of goods relating to 94 items were still in stock inactively at the time of the audit.

3.3. Asset Management

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The following observations are made.

(A) Several persons were illegally occupying a land belonging to the Divisional Secretary in the No.317- Othota Divullawa Division of the Nikawaratiya Divisional Secretariat and it was observed that the constructions had been going on for many years. None of the actions had been taken to remove this unauthorized construction or to earn any income through a way such as leasing

(B) The land in which the Nikaweratiya Divisional Secretariat is located had not been duly taken over to the Ministry of Home Affairs and handed over to the Divisional Secretary.

(C) 9,486 hectares of land, 29 buildings and a bicycle in 07 Divisional Secretariats had been idle for about 2 to 30 years.

(D) 05 mobile sale stalls in a useable condition remained idle without getting any use in the premises of the Nikawaratiya Divisional Secretariat.

(E) 25 unused asbestos sheets of about 10 feet in length had been piled up in the Alawwa Divisional Secretariat premises for a long time without being used.

(F) There were two motor cycles which are not being used remained idle for 02 to 10 years in Ibbagamuwa and Nikawaratiya Divisional Secretariats

- (G) Since 2014, the tractor No. HA-8867 which had been given to the Nikawaratiya Divisional Secretariat by the Department of Social Services and since a long period of time, the two water bowsers bearing numbers of WP-RX 9367 and WP-RY 1536 provided by the Ministry of Disaster Management to the Maho Divisional Secretariat remained there without getting any use and getting decayed due to the exposition to the sun rays and rain.
- (H) 26 valuable properties owned by the government situated within the Kurunegala municipal limits under the Kurunegala Divisional Secretariat had been requested to transfer to the Kurunegala Municipal Council but they had not been formally transferred. Many of these properties had been requested to be transferred for commercial purposes and it is a matter of controversy in getting steps to transfer them to the Municipal Council in this way even though the government can earn revenue by leasing them on a long term basis.
- (I) The government land of 169.77 perches called Hakurukutiyawa Katuwawewatha in the Kurunegala Divisional Secretary's Division was occupied by unauthorized occupants. A legal right had not been granted to the persons who have resided there since many years. Though 12 families have resided in this land, any lease has not been charged on them. Also no legal action has been taken to stop such kind of unauthorized constructions.
- (J) A great environmental damage had taken place for many years by reason of unauthorized gravel mining in a land with a hill owned by the government in the village of Rathkarawwa Ayuvandama in the Maspotha Divisional Secretary's Division. This gravel mining is being conducted without any approval or permit from the institutes such as Geological and Mining Office, the Central Environmental Authority and the Provincial Environmental Authority. This land had been given to several persons by grants. Even though an external party is getting a huge profit by the sale of gravel without any benefit for the government, the responsible parties have not taken any action regarding this.

3.4 Keeping surety by the Public Officers

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Actions had not been taken to hand over the bank pass books in which the surety was deposited in respect of retired officers of the Panduwasnuwara (West) and Narammala Divisional Secretariats.

3.5 Losses and damages

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56 bags of cement in value of Rs.52,000 which remained after the construction of Madulla Anicut and Kotakimbulakada Anicut in the Panduwasnuwara (West) Divisional Secretariat had been handed over to the store on 01st May 2020 and they had got stoned in a way not being able to use by 03rd February 2022, the audit day by causing a loss.

3.6 Non-economic Transactions

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Only 73 % which is Rs.175,423,465 from the provisions of Rs.241,522,755 allocated for the first and second steps of the Gramashakthi people movement which were implemented in the years 2017,2018 and 2019 by the Presidential Secretariat had been spent and 27 % provisions had remained. Due to the unawareness of the officers engaged in the field and the general public joined with this movement the aims of the project, the development of infrastructure facilities, livelihood and capacity was in a minimum level and the project remained inactive as a whole.

3.7 Management weaknesses.

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The following observations were made

- (a) Though the Kurunegala District Secretary had informed that the assistants of the Department of Multipurpose Development are expected to be engaged in security and sanitary services in the Divisional Secretariats and office premises by the letter addressed to the Divisional Secretaries in terms of No. HDM / SEVI / 17/3 and dated 21st December 2020, those instructions had not been implemented even at the end of the year.
- (b) The letter No. BD / GPS / 130/9/14 / MCII dated 07th July 2015 of the Director General of National Budget has informed that in cases of retirements and dismissals of an officer if he has got motor bicycles under the budget proposals of 2014 /2015 the amount he has paid should be reduced and the balance should be forwarded to the Department of National Budget. The sum of Rs.1,159,360 relevant to the motor cycles from 10 officers who are not in the service by such reasons had not been recovered.

- (c) Though an officer of the Bamunakotuwa Divisional Secretariat who had got a motor cycle under the budget proposal 2014/2015 and retired before the completion of the due time had informed to get transferred the motor cycle as he is impossible to make payments but actions regarding that had not been taken
- (d) The grant holder had given a private company the plot of land called Koskalaya bearing No. 54 in the Plan No. 47/19/1 MU.PI.KU. 1326 in the village of Dikwehera in the 1201-Wadanda Grama Niladhari Division in the Walgampaththuwa Korale of the Bamunakotuwa Divisional Secretary's Division to erect a communication tower in 2009 and by reasons of not getting re-transferred to the Divisional Secretary in terms of the Circular No. 2007/3 (iii) and dated 16th July 2008 of the Commissioner General of Lands and not having entered into a long term lease with the relevant communication company, the government had got a calculated loss of Rs.1,015,000.
- (e) 36 Grama Niladhari Divisions out of 68 in the Maho Divisional Secretary's Division had suffered from the threats of wild elephants and Rs.1,980,725 had been spent for life, property and cultivation damages during the last three years. But the authorities had not taken actions to provide permanent solutions such as erecting electric fences and the natural elephant fences.
- (f) In acquiring lands for various development projects of the government in the Ibbagamuwa and Pannala Divisional Secretary's Divisions the process of acquiring 3,136 plots and 52 plots of lands respectively had got delayed from 01 to 49 years.
- (g) A further Rs.22,685,025 had to be recovered from Rs.41,217,889 which had been over paid to 207 pensioners in 10 Divisional Secretariats.
- (h) Although the Ministry of Finance, Economic and Policy Development had delegated power to the Divisional Secretary to implement projects of the Sapirigamak Development Program in accordance with the paragraph 02 of the Circular No. 01/2019, as those constructions which had been assigned to the Pradeshiya Sabhas delayed, it was shown as bills in hand. Though there were technical officers and development officers in the Divisional Secretariats and they had been paid salaries and allowances, their contribution had not been taken to such projects.

- (i) By reason of non-implementation of projects Rs.33.142,728 or 51% had remained from Rs.65,214.952, the total allocations given for the implementation of Production villages for 04 Divisional Secretary's Divisions by the State Ministry of Samurdhi, Domestic economy, Micro finance, Self Employment and Business Development.
- (j) Though there were 1,020 houses without electricity, 1,696 houses without water based toilets and 2,491 temporary houses according to the resource profile compiled by 04 Divisional Secretariats, Only Rs.641,050 which is 3% of the total expenditure had been spent to provide toilet facilities for the houses without sanitary facilities and to provide electricity for permanent houses.
- (k) Though 30 cubs of stones, 17 cubs of sand and 610 bags of cement had to be used according to the standards to concrete the road from IhalaWalpola to Wewagedara in the Ibbagamuwa Divisional Secretary's Division under the Sapirigamak project, it was observed by the log book of the development officer that only 01 cube of stones, 03 cubes of sand and 200 bags of cement had been used.
- (l) The log book did not contain details of the use of real materials to repair the road near the house of Mr. Kulasinghe of Bakmigolla Kamel waththa of the Ibbagamuwa Divisional Secretary's Division.
- (m) Out of the allocation of Rs.166,653,664 given to 05 Divisional Secretariats by the Department of Samurdhi Development under the programme of creating a complete domestic economy centered on 02 lakhs of Samurdhi families, only Rs.71,038.365 had been spent and the remaining allocation of Rs.95,615,299 had not been utilized.
- (n) Although the Ministry of Industry and Commercial Affairs had provided machineries and equipment in value of Rs.122,264,445 to implement a small industrial apparel project in 10 Divisional Secretariats in 2017, even at the time of the audit the project was not operational and the goods and equipment existed inactively.

4. Sustainable Development

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4.1 Recognizing the Sustainable Development Objectives

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Although the District Secretariat had identified 17 Sustainable Development Goals, by reason of not allocating any provision for the access to the modern energy sources, a solution for the current electric crisis and that included in the 7th Goal namely confirming the supplying reliable, sustainable and modern energy bearable for all, the performance at the end of the year had got a zero point.

4.2 The progress of implementing sustainable development goals

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While it was observed that the activity plan did not contain the way in which the 17 sustainable development goals are fulfilled by 2030 and there were weaknesses in getting provisions from line Ministries and connecting them with these goals. Because only the goals which are fulfilled annually had been included in the progress of achieving sustainable development goals, strengthening the financial disciplinary in implementing the budget procedure with mid- term macro public financial frame which is prepared according to the public financial priority and estimated resources and budget allocations and expense priorities in terms of the government policies were impossible. Thus a way of implementing budget on the basis of performance had not been taken place.

5. Good governance

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5.1 Performing services to the public

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There have been public complaints and protests over the years regarding two quarries in the Hamangala and Thambakanda Grama Niladhari Divisions in the Pannala Divisional Secretary's Division but the existing public problems had not been resolved.

6. Human resource management

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6.1 Attached staff, Existent staff and Expenditure of personal salaries

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Type of Officers	No. of Approved Officers	No.of Existent Officers	No. of vacancies	No. of excess
(i)Senior level	136	122	14	-
(ii)Tertiary level	73	52	24	03
(iii)Secondary level	4,936	4,648	287	01
(iv)Primary level	292	262	28	2
Total	5,437	5,084	353	06

The following observations were made

- (a) There are vacancies for two Senior Level Officers and 05 Tertiary Level Officers in the Narammala, Ibbagamuwa, Panduwasnuwara (West) and Kobeigane Divisional Secretariats, and they had not been got filled.
- (b) Three translators who are not in the approved carder are serving in three Divisional Secretariats.

MS Nayana Kumara,

Senior Assistant Auditor General

For the Auditor General.

Chapter 04 – Performance indicators

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

Serial No.	Item	Actual Output as a percentage (%) of the expected output			
		0%-49%	50%-74%	75%-89%	100%-90%
1	Access ways (National/ Provincial/ Rural roads)	-	✓	-	-
2	Sanitary facilities		-	-	✓
3	Play grounds	-	-	✓	-
4	Rural economy (Week fair/ Marketing center / Self-employments)	✓	-	-	-
5	Development of religious centers	-	-	✓	-
6	Social welfare (Education/ Health/ Public halls)	-	-	✓	-
7	Development of houses	-	-	-	✓
8	Solar panel electricity (For house units)	✓	-	-	-
09	Rural water supply	-	✓	-	-
10	Other	-	-	-	✓

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

5.1 Indicate the identified respective Sustainable Development Goals

Goal No.	Goal	Goal No.	Goal	Victory ratio	Progress of victories up to now		
					0%-49%	50%-74%	75%-100%
1	Alleviating the poverty that exists every where	1.1	Alleviating the utter poverty of the persons who live all over the world at 2030. According to the present assessment the persons who get an income less than 1.25 dollars per day belong to the most poor category	1.1.1	40		
		1.3	Implementing social insurance means proper at national level concerning all, including the persons of low level too and covering sufficiently by it the groups which suffer from poverty and being endangered at 2030	1.3.1		64.5	
		1.a	Promoting significantly the Provisions of resources from different sources including development corporation Specially for, Providing necessary and reliable ways that are capable for alleviating all forms of poverty that exists in developed countires and countires which got a minimum level of development.	1.a.1			100
				1.a.3			100
		1.b	Creating frames of policiesat national, regional and international level which are sensitive on social differences on sex and provide priority for the poor to accelerate the investment for poverty alleviating activities	1.b.1			100
2	Promoting sustainable agriculture by quenching hunger and winning the food security and a healthy nutrition	2.1	Alleviating the hunger at 2030 and confirming the having of protective, nutritious and sufficient food throughout the year by the people specially including the children who suffer from poverty and are endangered at 2030	2.1.1			94.61
		2.3	Doubling the productivity of minor scale food producers specially of women, local community, farming families and fishermen, with opportunities to access safely and equally to income lands, other production resources and grants, knowledge, finacial services, markets, by adding values and non-	2.3.1			75.75
				2.3.2		69	

			farming employments.				
		2.4	Confirming the existence of sustainable food production systems and bio diversity systems and implementing endurable agricultural usages which develop land and quality of soil, strengthen the capacity to face the harmful weather conditions like droughts, flood and other disasters and help to maintain the bio diversity systems	2.4.1		59.27	
		2.c	Taking actions to ensure the implementation of food production markets including food collections and their by products properly for the purpose of preventing price changes unlimitedly	2.c.1		61.5	
3	Promoting the welfare of people at every age limit by ensuring healthy lives	3.4	Reducing by 1/3 of premature death and preventing non-communicable diseases by 2030 and promoting mental health and well-being	3.4.1 3.4.2	39.45		100
		3.6	Reducing the injuries and deaths by the road accidents at 2030	3.6.1			100
		3.9	Reducing deaths and diseases in a considerable level caused by chemical air and pollution of water and soil at 2030	3.9.2		50	
4	Ensuring a perfect, just, quality education and providing every one opportunities to learn throughout the life	4.1	Ensuring that all the boys and girls having a free, equal and high quality primary and secondary education to be able to get effective learning results at 2030	4.1.1			100
		4.3	Having a quality technical, professional and tertiary education including the university education at a low price by all men and women at 2030	4.3.1		55	
		4.4	increasing the number of youths and adults who have got relevant skills including technical and professional qualifications in a considerable level for suitable jobs and entrepreneurship at 2030	4.4.1			100
		4.6	Obtaining the ability of literacy and counting by a considerable amount of youths, women, men and adults at 2030	4.6.1	0		

5	Empowering all women and girls by having gender equality	5.1	Eradicating all sorts of discriminations at everywhere against women and girls	5.1.1			100
6	Having water and sanitary facilities for all and ensuring their sustainable management	6.1	Having drinking water equally and safely by all for a low price at 2030	6.1.1			99.71
7	Ensuring the trustable, sustainable and modern power supply which can be endured by all	7.1	Confirming the access to reliable modern power sources by all at a low price	7.1.1	0		
8	Developing nutritious, perfect and sustainable economical growth and perfect productive and better employments for all	8.1	Continuing the per capita economic growth according to the national standards and maintaining a minimum 7% gross national production per year by less developed countries	8.1.1			99.8
		8.5	Providing productive and suitable employments for all women and men including the disabled persons and youths at 2030	8.5.2			100
		8.8	Protecting labour rights, promoting safe working environments for all employees including migrants and specially the migratory women and those who are engaged in risky jobs	8.8.1			100
		8.b	developing ways at international level to provide employments for youths at 2020 and implementing the world employment convention of the international labour organization	8.b.1			124.54
9	Constructing strong infrastructure facilities, promoting perfect and sustainable industrialization and encouraging modernization	9.1	Developing high quality, trustable, sustainable infrastructure facilities that bear disasters including the those between zonal and national frontiers by getting into consideration the access for all on behalf of economical development and human wellbeing	9.1.1			89.88
		9.3	Raising financial services, loan accesses, and opportunities for small scale industries and other enterprises in developing countries and uniting those enterprises to value nets and market nets	9.3.1		53.71	
				9.3.2		66	
10	Reducing the inequality in countries and among them	10.2	Empowering and promoting the social, economical and political interaction of all irrespective of age, sex, disability, ethnic group, nation, religion or economic or	10.2.1	46		

			other condition at 2030				
11	Constructing towns and settlements perfectly, safely, strongly and sustainably	11.1	Ensuring the access to all for sufficient and safe houses and basic services that can be obtained at low prices and developing thatched houses at 2030	11.1.1		73.70	
		11.4	Strengthening the attempts to protect and conserve the natural and cultural heritages of the world	11.4.1		52.38	
12	Ensuring the sustainable consumption and productive patterns	12.2	Managing sustainably and efficiently the natural resources at 2030	12.2.2			98.5
		12.8	Ensuring the sustainable development for all in all areas at 2030 and the awareness and access to information on harmonious lifestyle with nature	12.8.1 (c) 1	0	50	
13	Getting prompt actions against climatic changes and their effects	13.1	Strengthening the abilities to face at calamities relating to weather and natural disasters	13.1.1		63.21	
15	Sustainable use of geographical system, sustainable management of forests, working against desertification, establishing and protecting them, stoping land erosion and desruction of bio diversity	15.2	Managing and developing all kinds of forests sustainably, stopping forest dectruction, re-establishing destructed forests, and developing reforestation at global level at 2020	15.2.1		70	
		15.3	Stoping desertification, re-establishing lands and soil that were destructed by desertification, drought and floods and creating a world where lands do not get destructed at 2030	15.3.1			91.25
		15.5	Taking urgent and significant actions to reduce natural habitat destruction, stop biodiversity loss and protect endangered species from extinction by 2020	15.5.1	33.3		
		15.9	Uniting environmental systems and value of bio diversity to the national and regional plans, development process, poverty alleviation ways and accounts at 2020	15.9.1			81.92
		15.a	Provide significant resources at all levels from all sources for sustainable forest management and provide adequate incentives for management, including forest conservation and replanting to developing countries.	15.a.1			100
16	Creating a peaceful and perfect society for the sustainable	16.2	Ending the cruelty, abuse and all sorts of exploitation of children	16.2.1			100
		16.3	Enabling all the people to get the justity of law and developing the sovereignty of law at national and	16.3.1		58.35	

	development, giving all the people the opportunities for justice and building productive, responsible perfect institutes at all levels		international levels				
		16.5	Reducing all sorts of bribes and pollution remarkably	16.5.1			100
		16.6	Establishing institutes which are productive, responsible and transparent at all levels	16.6.1			100
		16.6	Establishing institutes which are productive, responsible and transparent at all levels	16.6.2			165.88
17	Strengthening the ways of implementation and regenerating global corporation for sustainable development	17.8	Fully implementing mechanism for building capacities of technological banks, science and innovations for less developed countries and promoting the use of technology specially in information technology and communication technologies at 2017	17.8.1			95

05.2 victories and challenges to fulfill the aims of sustaining development

It was able to gain a high level progress with the development projects implemented in the year 2021 but it was a challenge by not issuing the provisions by various Ministries and Departments for the development programs sufficiently at the beginning of the year, not receiving imprests sufficiently on due time and the covid epidemic.

Chapter 06 - Human Resource Profile

06.1 Cadre Management

	Approved Cadre	Exiting Cadre	Vacancies	Extra
Senior	136	122	14	
Tertiary	73	59	24	
Secondary	4936	4648	287	
Primary	292	262	28	
Total	5437	5084	353	

06.2 How the excess or scarcity of human resources influences the performance of the institute

There is no excess or scarcity of human resources that affects the performance of the institute. Though the majority of the vacancies in the secondary level exists in the offices of the dry zone the maximum performance has been acquired by the excellent management of human resource

06.3 Human Resource Development

Serial number	Training	Number of participants	Net investment (Rs'000)		The nature of the program(local / foreign)	Output/ received knowledge
			Local	Foreign		
1	Productivity and quality circle management	146	35.14		Local	Training officers/ proper performance of the assigned duty
2	Disciplinary procedure	27	20.50		Local	Training officers/ proper performance of the assigned duty
3	Forest Conservation Act	58	35.07		Local	Training officers/ proper performance of the assigned duty
4	Project Planning	62	23.22		Local	Training officers/ proper performance of the assigned duty
5	Salary conversion	55	23.81		local	Training officers/ proper performance of the assigned duty
6	Duty of Additional District registrar	42	9.65		Local	Training officers/ proper performance of the assigned duty
7	Preparing estimates	46	8.15		Local	Training officers/ proper performance of the assigned duty
8	Planning water project plans	40	9.20		Local	Training officers/ proper performance of the assigned duty
9	Telephone applications, internet usage, use of computer applications related to EGN projects	40	16.98		local	Training officers/ proper performance of the assigned duty

10	Preparing irrigation estimates for Technical officers	30	338.00		Local	Training officers/ proper performance of the assigned duty
11	Maintenance of personal files	65	11.34		Local	Training officers/ proper performance of the assigned duty
12	Office methods and file maintenance	50	25.280		Local	Training officers/ proper performance of the assigned duty
13	Management of community based organizations	59	22.43		Local	Training officers/ proper performance of the assigned duty
14	Inspection of work sites and estimates	61	12.34		Local	Training officers/ proper performance of the assigned duty
15	Management of public finance	64	13.93		Local	Training officers/ proper performance of the assigned duty
16	Qualities of a well-disciplined public officer	59	10.60		Local	Training officers/ proper performance of the assigned duty
17	Shroff duties	40	11.29		Local	Training officers/ proper performance of the assigned duty
18	project planning	32	21.40		Local	Training officers/ proper performance of the assigned duty
19	Management of community based organizations	32	20.44		Local	Training officers/ proper performance of the assigned duty

20	Capacity development of the office assistants	28	10.45		Local	Training officers/ proper performance of the assigned duty
21	Maintenance of vehicles and identifying technical faults	37	8.10		Local	Training officers/ proper performance of the assigned duty
22	Training programme on affairs of the mediation board	25	9.95		Local	Training officers/ proper performance of the assigned duty
23	Two day training on Procurement procedure	52	25.55		Local	Training officers/ proper performance of the assigned duty
24	Inspection of work sites and estimates	57	13.45		Local	Training officers/ proper performance of the assigned duty
25	Management of community based organizations	58	22.90		Local	Training officers/ proper performance of the assigned duty
26	Mediation used in conflict reconciliation	56	13.05		Local	Training officers/ proper performance of the assigned duty
27	Preparing pensions	59	13.00		Local	Training officers/ proper performance of the assigned duty
28	Salary conversion	66	25.77		Local	Training officers/ proper performance of the assigned duty
29	Methods of serving foods for guests	34	36.80		Local	Training officers/ proper performance of the assigned duty

30	Provisions and disciplines of the establishments code	55	30.79		Local	Training officers/ proper performance of the assigned duty
31	The two day training on procurement process	34	28.97		Local	Training officers/ proper performance of the assigned duty
32	Procedural rules	54	13.60		Local	Training officers/ proper performance of the assigned duty
33	Inspection of work sites and estimates	54	12.95		Local	Training officers/ proper performance of the assigned duty
34	Provisions and the discipline of the establishments code	59	32.64		Local	Training officers/ proper performance of the assigned duty
35	Procedural rules	53	12.95		Local	Training officers/ proper performance of the assigned duty
36	For the pre service training of the apprentice officers in the Sri Lanka Administrative services	15	71.79		Local	Training officers/ proper performance of the assigned duty
37	The basic computer and internet, email google training	20	12.80		Local	Training officers/ proper performance of the assigned duty
38	Training programme on file maintenance by use of technical knowledge	20	12.35		Local	Training officers/ proper performance of the assigned duty
39	Basic computer training- K.K.S.	12	5.74		Local	Training officers/ proper performance of the assigned duty
40	Computer hardware training	18	12.45		Local	Training officers/ proper performance of the assigned

						duty
41	MS access Data Base training	36	25.75		Local	Training officers/ proper performance of the assigned duty
42	MS advance access database training	51	38.56		Local	Training officers/ proper performance of the assigned duty
43	Payroll course	20	37.35		Local	Training officers/ proper performance of the assigned duty
		1981	1196.51			

While the training programmes were held basing on the annual training plan 2021 that were made for the government officers of the District Secretariat and 30 Divisional Secretariats and as they had been made by considering the training needs of the officers they helped to promote their performance, knowledge, attitudes and skills.

Chapter 07– Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Not complied)	Brief explanation for Non Compliance	Corrective actions proposed in avoid non-compliance in future
1	The following financial statements 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	Not relevant		
1.4	Stores Advance Account	Not relevant		
1.5	Special Advance Accounts	Complied		
1.6	Others	Complied		
2	Maintenance of books and registers (FR 445)			
2.1	Fixed assets register has been maintained and updated in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emolument register / personal emoluments cards has been maintained and updated	Complied		
2.3	Register of Internal Audit queries has been maintained and updated	Complied		
2.4	Register of Internal Audit report has been maintained and updated	Complied		
2.5	All the monthly accounts summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and updated	Complied		
2.7	Inventory register has been maintained and updated	Complied		
2.8	Stocks Register has been maintained and updated	Complied		
2.9	Register of Losses has been maintained and updated	Complied		

2.10	Commitment Register has been maintained and updated	Complied		
2.11	Register of Conterfoil Books (GAN20) has been maintained and updated	Complied		
3	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each 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 be the Audit 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	Not Complied	The office works were not be able to maintain in the general way due to the COVID 19	Summoning answers soon by making aware and reviewing by district, divisional audit and management committees.
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 Audit 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 article had been carried out in terms of FR 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaried of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned cheicles had been disposed of within a period of less than 6 months after condemning	Not Complied	Though the dispossession was started in previous years, still there are some vehicles on which dispossession have not been completed	
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 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 vehile log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been	Complied		

	prepared, got certified and made ready for audit by the due date			
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94 (1)	Complied		
12	Advance to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	General Deposit Account			
13.1	The action had been taken as per FR. 571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposit 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 FR. 371 settled within one month from the completion of the	Complied		

	task			
14.3	The ad-hoc sub imprests had been issued 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 the 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	Complied		

	website or alternative measures			
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 citizen charter /citizen 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 pergraph 2.3 f 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 daed 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 formats 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,	Complied		

	organizing capacity building programs and conducting skill development programs as per paragraph No. 6.5 of the aforesaid circular			
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