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නුවරඑළිය දිස්ත්‍රික්කය

வருடாந்த செயலாற்றுகை அறிக்கையும் கணக்குகளும் - 2022
நுவரெலியா மாவட்டம்

Annual Performance Report & Accounts – 2022
Nuwara Eliya District

දිස්ත්‍රික් ලේකම් කාර්යාලය - නුවරඑළිය

மாவட்ட செயலகம் - நுவரெலியா

District Secretariat –Nuwara Eliya

Annex:I

Annual Performance Report for the Year 2022

Name of the Institution - District Secretariat, Nuwara Eliya

Expenditure Head Number - 260

Contents

Chapter 01 - Institutional Profile/ Summary of Activation

1.1 Introduction

1.2 District Bountaries and Geographical Background

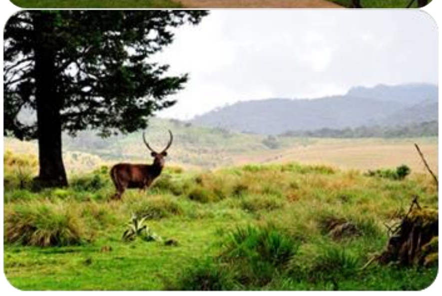
The Nuwara Eliya District which is known as the Roof of Sri Lanka is situated in Central Province and surrounded by Kandy, Badulla, Kegalle and Rathnapura Districts. Various mountains with height range from 900 - 8000 feet such as Piduruthalagala the highest mountain in Sri Lanka and Kirigalpoththa, Thotupola Kanda, Kikiliyamana, Great Western, Haggala and the most sacred Sri Pada Mountain are situated in Nuwara Eliya District.

And Nuwara Eliya has become a paradise to the foreigners due to that the water falls such as Lakshapana, Devon, Aljin, St’clares, Ramboda, Bakers, Kurugu Ella, Garandi Ella and also the beginning of Mahawelli, Kelani rivers and Horton planes sanctuary and Haggala Botanical Garden which are famous for foreigners are found in Nuwara Eliya District. And the main reservoirs that contribute to Hydro Power in Siri Lanka such as Maussakelle, Carseltree, Kaniyon, Norton Bridge, Kothmale, Randenigala and large area of Victoria reservoir also situated in Nuwara Eliya District.

From the population in Nuwara Eliya about 57.1% are Tamils and rest are Sinhala and various other nationalities. When considering the climatic condition of Nuwara Eliya, it is most suitable for agriculture and it is famous for vegetable cultivation.

Nuwara Eliya extends to 1741 Km^2 and annual rain fall is about 75 inches. And the main feature of the District is that the Watawala area which receives the most heavy rain fall in Sri Lanka and the Nuwara Eliya area where the lowest temperature was recorded in Sri Lanka.






1.1.2 HISTORICAL BACKGROUND OF NUWARAELIYA DISTRICT AND ITS IMPORTANCE

Nuwaraeliya has been complimented as “Little England” after the historical discovery of Nuwaraeliya by John Davey, an English national, in the year 1819. Nuwaraeliya, which was first used by the British for the cultivation of the crops for their own benefit, as a tourist center and later as an administrative unit, had become next beloved motherland for them. This was because the climatic conditions in Nuwaraeliya was very much similar to that of their motherland.

Yet , the legends and the documentary evidence indicate that the history of Nuwaraeliya goes as far as pre historic era. For this purpose, the Horton Planes was identified as a place with distinctive archaeological importance. Horton Planes is a place which has attracted the special attention of the archaeologists as a region with extended civilizations of the Central Hills in the pre historic era.

The 'Idayim' book (The book on boundaries) of the island of Sri Lanka indicates that there were 42 regions in the Ruhunu country out of the three Sinhale countries Ruhunu, Maya, Pihiti, with regions including Kothmale Rata, Mathurata, Goda Rata, Sagama, Katubulu Rata, Minipe forming Nuwaraeliya .

Though Nuwaraeliya has been characterized with a commercial appearance at present with its tea cultivation, it is said that it was a thick jungle in the past full of wild elephants. From the electorates Walapane, Hanguranketha, Kothmale, Nuwaraeliya and Maskeliya constituting the upcountry, Nuwaraeliya district has been the wetland. This region was not colonized by the ancient kings because it was utilized as a protective zone and a water resource blessed with rainfall .

Though, historical evidence are not available, history of Nuwaraeliya places significance on the legend of Rawana. Legends say that in the prehistoric era, King Rawana had made Badulla region his capital city of which Nuwaraeliya was a part and parcel of the said administrative region, after the abduction of Seetha King Rawana had kept her in protection in a cave in Sthreepura hill which is at present innundated by the waters of Randenigala reservoir in the Paranagama area of Walapane.Queen Seetha was infected with an opthalmia due to the lack of ventilation and sunlight in the cave. Seetha Eliya is known as the place where she was brought to expose herself to sunlight and the legends say that she had lamented her serious desolation in the area presently known as Walapane.

Another legend says that Kuweni being chased away by King Wijaya had fled with her two children and lived in Dhoragala in Kothmale and Yakinigala. Her two children from whom the Veddah people descend after Kuweni was killed by the people of Yaksha tribe, fled to Samanala region and lived there.

The region of Hanguranketha, Walapane and Kothmale possess historical evidence in proof of its definite history.The fact that different place names associated with these areas are in constant dialogue with historical phenomena provide perfect examples for this.The Mahawamsa describes that the prince Pandukabhaya who had initiated the city of Anuradhapura had made use of Dolugala area for his military organization activities. It is believed that this region may be Dolugala in Hanguranketha . Historical significance exists about the King Dutugemunu and the Kothmale region, as well. Prince Dutugemunu prior to his crowning organized his battle against King Elara for the unification of Sri Lanka during his stay in Kothmale region. It is also said that King Kawanthissa had planted a sapling of Sathalis maha Bodhi in the Pusulpitiya temple.

The Mahawamsa gives evidence to the facts that in 103 B.C., King Walagamba while staying in Walapane after fleeing from enemy invasions, had constructed Raja Maha Vharas in Yatimadura, Wilwala, Araththana and Kadadora. An inscription on a stone in Ambagamuwa mentions that in the Polonnaruwa era, King Wijayabahu had given a land-grant for the maintenance of Sri Pada and the pilgrims worshipping Sri Pada.This stone inscription is known at present as Ambagamuwa stone inscription.

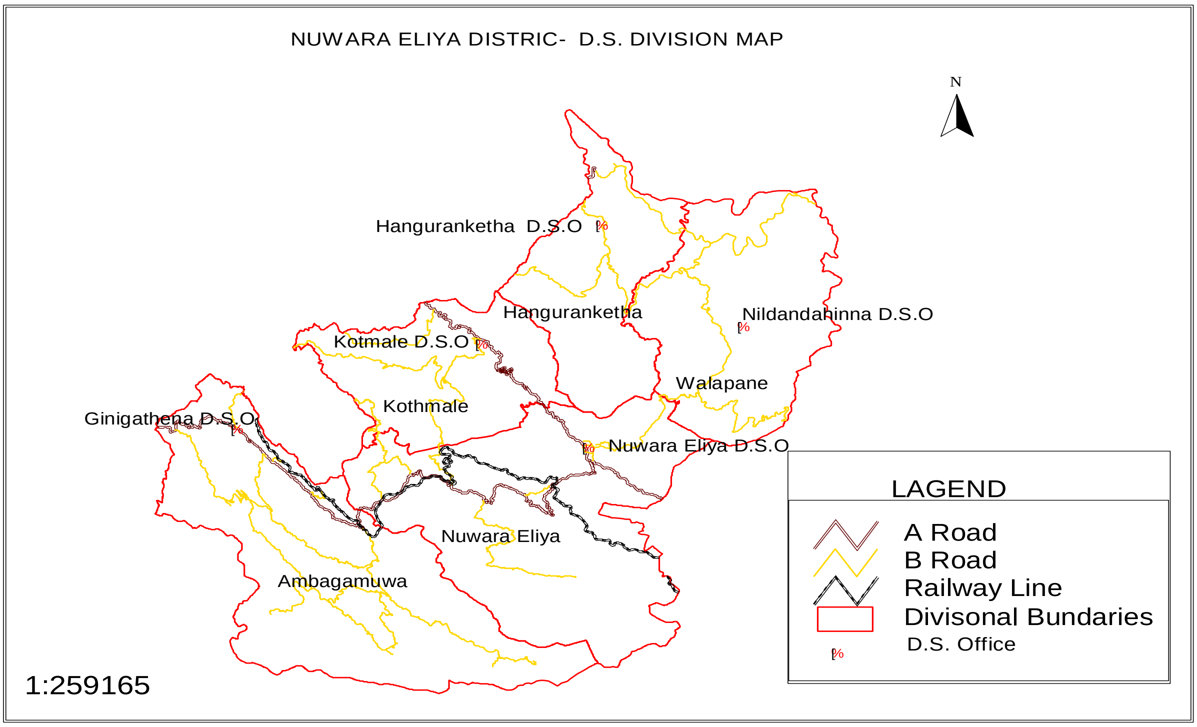
The history of the shasana mentions that during the reign of Polonnaruwa kingdom during 1215 -1236 A.D. with the destruction of temples and stupas by the invasion of Kalinga Magha, the relics of Dalada and Pathra had been brought for protection by the Bhikkus headed by Wachissara thero to Kothmale region.

During Dambadeni era, the king Third Wijayabahu had brought the sacred tooth Relic with reverence for protection to Beligala area. Inhabitants of the area believe that Dimbulakanda, the residence of the king Wijayabahu who stayed there for the returning of the sacred Tooth Relic to his kingdom is named as Wijeba kanda at present, the village in which the procession was decided upon is named as Niyamgamdora and the village from where the flowers had been obtained for the procession is named as Maldeniya. Further, it is said that king Sitawaka Rajasinha after converting himself to Hindu faith had conveyed Kothmale region to Arittakee Wendu Perumal.

With the inception of Kanda Udarata as the key administrative centre of Sri Lanka, the regions of Walapane, Kothmale, Hanguranketha have gradually become settlements. Historical evidence indicate that these regions had become provinces subjected to the direct control of the king.Walapane region had been a centre of protection from the Portuguese for the king Wimaladharmasuriya.Historical sources give evidence to the fact that the king had later reconstructed the Maluwegoda Raja Maha Vihara and had constructed a palace in Maligathenna. Harangala region of Kothmale, Rasingala region of Walapane had been mentioned as regions that provided protection for the King Rajasinha, the Second who reigned from 1635 A.D. to 1687 A .D. and this area then known as Diyathilakapura was named as Hanguranketha by this king. King Keerthi Sri Rajasinha who reigned from 1744 A .D. to 1782A .D. had concealed the sacred Tooth Relic in Araththana Raja Maha Vihara to protect from the Dutch invasions and initiated a procession in felicitation of the sacred Tooth Relic based on this temple which was later referred to as the Hanguranketha Esala Procession. Mandaram Puwatha and British documents of the colonial era establish well how these areas provided protection to the kings and their existence as sub administrative units . In 1803, King Sri Wickrama Rajasinha, according to existing information, had come to Hanguranketha, constructed a palace and lived there with his royal women.

The incident that the peacock flag of Walapane was torn and destroyed after the appointment of Dullewa as the new Government agent for Walapane by the Governor, Sir Robert Brownrig in the year 1818 is indicative of the fact Walapane was recognized as a separate administrative unit during the times of the Kandyan kingdom.

1.1.3 DISTRICT MAP



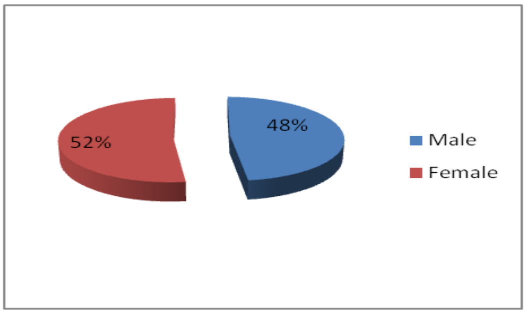
Extend According to the land use		
	Extend (Square Km)	Percentage
Land area	1,690.2	97.08
Internal Reservoirs	50.8	2.92
Total Land Extend	1,741.0	100.00
Total extend of cultivated land	737.3	42.35
Total extend of uncultivated land	274.4	15.76
Total Forest Land	729.2	41.89
Total Land Extend	1,741.0	100.00
Source - District Statistics Division, Nuwara Eliya		

1.1.4 Common Data of the District

Serial Number	Required data	Number/ value/ Details	
01	District	Nuwara Eliya	
02	Number of Divisional Secretariats	05	
03	According to the delimitation number of Divisional Secretariats proposed.	10	
04	Number of Grama Niladhari Divisions	491	
05	Population	780,000	
06	Number of Voters	569,028	
07	Municipal Council	01	
08	Urban Council	02	
09	Number of Pradeshiya Saba	09	
10	Number of parliamentary Seats	08	
13	Livelihood of District People/ Trade patterns (Briefly)	Jobs related to Plantation Industries and Agriculture	
14	Staff of the District	Approved	Real
		1,455	1,354
15	Number of Bungalows / Holiday Resorts under the Ministry of Home Affairs	1	
16	Number of Bungalows / Holiday Resorts under the Ministry of Public Administration	2	

1.1.5 Information of the Disrict Population

According to Gender (2020)



Male	369,770
Femal	403,396
Total	773,166

Population and Density according to Divisional Secretary Divisions and by Sectors - 2021

Divisional Secretariat Division	Population				Area (Sq.Km)	Density (For 1 Km)
	Urban	Rural	Estate	Total		
Kothmale	-	68,612	42,287	110,899	225.0	493
Hanguranketha	-	82,441	14,591	97,031	229.0	424
Walapane	-	70,417	43,703	114,120	320.0	357
Nuwara Eliya	28,591	43,505	160,371	232,466	478.0	486
Ambagamuwa	15,417	53,882	156,184	225,483	489.0	461
Total	44,008	318,856	417,136	780,000	1,741	448

Source - Department of Statistics and Census

1.2 Vision, Misson and Objectives of the Institution

Vision

A productive citizen, a family of happiness, disciplined society and prosperous district.

Misson

Accomplishing the expectations of the public of the district by taking actions as the pioneer of human and physical resources management of the district, providing advice and guidance as required through coordinating government and non- government institutions of the district to assure the investment of public fund a planned and sustained way and providing higher contribution to national economic by promoting the livelihood of the public by targeted uplifting of rural economy and implementing necessary techniques in such a way that social co- existence and reconciliation is developed concurrently in the district.

Objectives

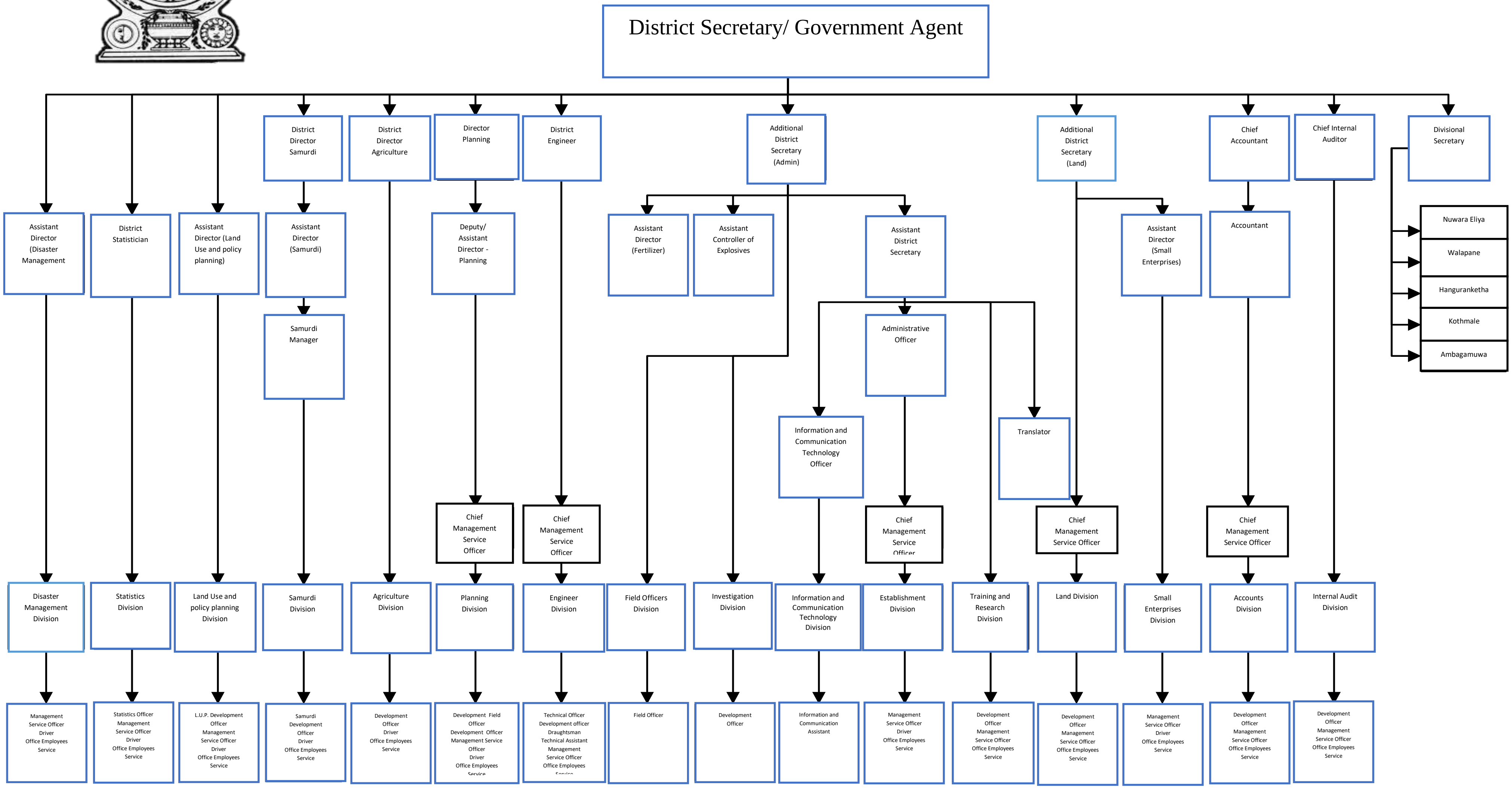
- Creating an efficient public service through active participation of private and government sectors.
- Implementation, supervision and management of various socio economic projects.
- Motivation for cultural reliability, diversity and equality.
- Effective implementation of government policies by improving communication and cooperation among the divisions.

1.3 Main Functions

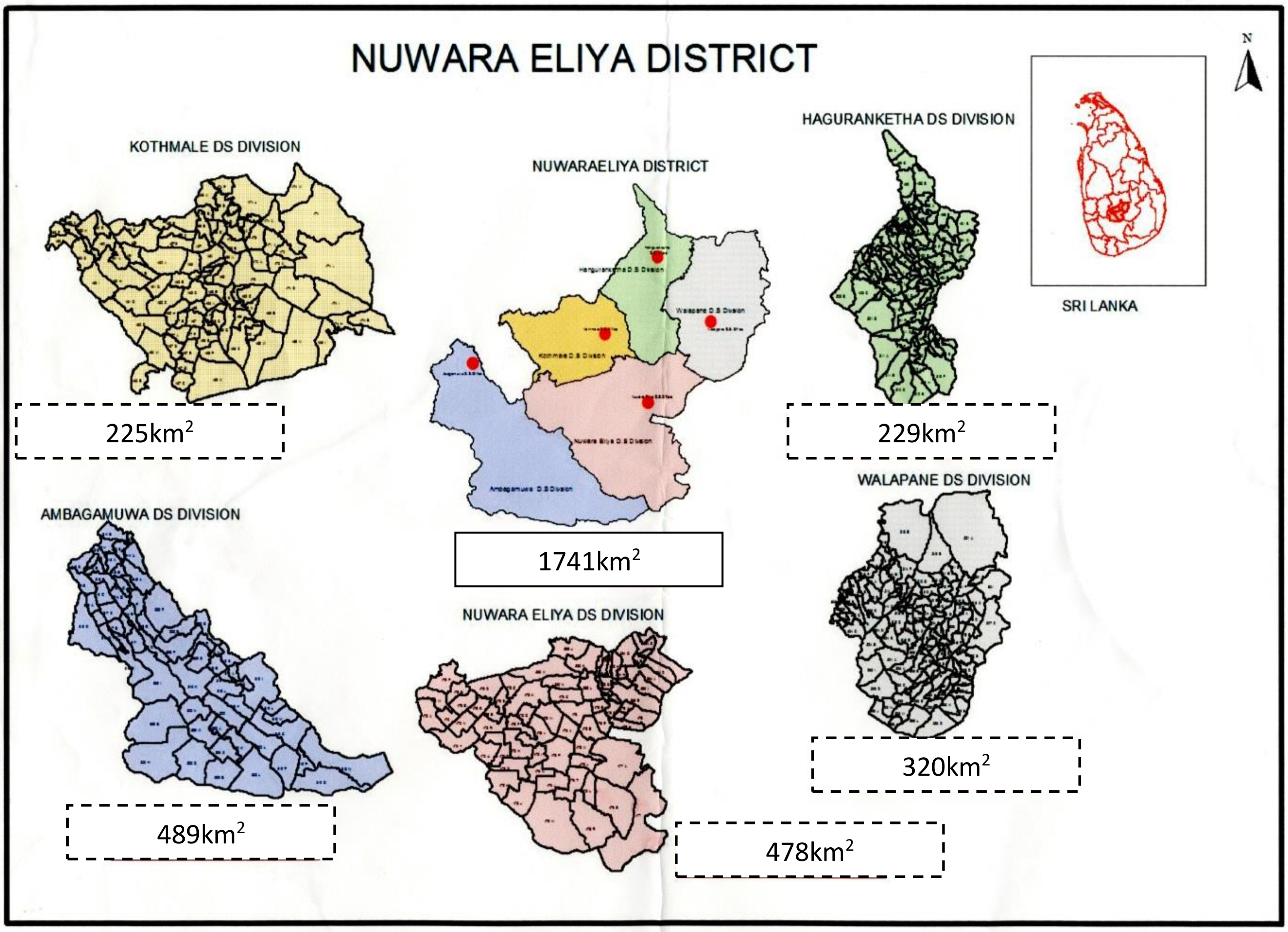
- Coordinating Ministries, Departments and other institutes to perform the role of government.
- Collecting approved revenue for central government and Provincial Council.
- Supervision, coordination and administration of all the Divisional Secretariats in the district.
- Coordinating the activities related to the Ministries, Departments and Provincial Council.
- Implementation of development projects by using decentralized funds and funds received from other Ministries and Departments.
- Implementation of state, religious and cultural festivals and activities at district level.
- Intervention in solving social problems through coordinating the government institutions, civil organizations and non government organizations.

ORGANIZATIONAL STRUCTURE

District Secretariat
Nuwara Eliya



1.5 Divisional Secretariats of the District



Extend of the Divisional Secretariats		
Divisional Secretary Division	**Extend (Sq.Km)**	**Percentage**
Kotmale	225.0	12.92%
Hanguranketha	229.0	13.15%
Walapane	320.0	18.38%
Nuwara Eliya	478.0	27.46%
Ambagamuwa	489.0	28.09%
Total	1741.0	100.0%
Source - District Statistics Division, Nuwara Eliya		

Chapter 02 – Progress and the Future Outlook

2.1 Special achievements, challenges and future goals

2.1.1 Special Achievements

1. Actions have been initiated to coordinate the capable persons and organizations offering to help Nuwara Eliya district under the programme "Helping Nuwara Eliya" one of the project under the programme "Nuwara Eliya Wasanthaya".

2.1.2 Challenges

1. Increasing natural dissaters.

2. Terrain

3. Shortage of government lands for denelopment activities.

4. Lack of technical officers (Civil) required for development projects.

2.1.3 Future Goals

1. As at 2025 lifting the Nuwara Eliya District to a higher place by implementing 20 projects successfully coming under "Nuwara Eliya Wasanthaya" programme.

G.K.G.A.R.P.K. Nandana,
District Secretary/ Government Agent,
Nuwara Eliya Administrative District.

G. K.G. A. R. P. K. Nandana
District Secretary / Government Agent
Nuwara Eliya.

Chapter 03 - Overall Financial Performance for the Year ended 31st December 2022

ACA -F

Statement of Financial Performance
for the period ended 31st December 2022

Budget 2022		Note	Actual 2022	Actual 2021	
Rs.			Rs.	Rs.	
-	**Revenue Receipts**				
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	ACA-1
-	Non Tax Revenue & Others	4	-	-	ACA-1
-	**Total Revenue Receipts (A)**		-	-	
	Non Revenue Receipts				
	Treasury Imprests		2,499,736,000	3,226,936,878	ACA-3
	Deposits		222,970,243	150,302,881	ACA-4
	Advance Accounts		36,648,939	38,229,085	ACA-5
	Other Main Ledger Receipts		-	-	
	Total Non Revenue Receipts (B)		**2,759,355,182**	**3,415,468,844**	
-	**Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)**		**2,759,355,182**	**3,415,468,844**	
	Remittance to the Treasury (D)		**74,481,400**	**83,000,000**	
-	**Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)**		**2,684,873,782**	**3,332,468,844**	
	Less: Expenditure				
-	**Recurrent Expenditure**				
519,150,000	Wages, Salaries & Other Employment Benefits	5	498,923,625	473,186,386	ACA-2(ii)
86,450,000	Other Goods & Services	6	82,987,406	363,834,101	ACA-2(ii)
2,400,000	Subsidies, Grants and Transfers	7	2,075,012	1,883,781	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	-	ACA-2(ii)
608,000,000	**Total Recurrent Expenditure (F)**		**583,986,043**	**838,904,268**	

Statement of Financial Performance
for the period ended 31st December 2022

Budget 2022		Note	Actual 2022	Actual 2021	
Rs.			Rs.	Rs.	
	Capital Expenditure				
15,300,000	Rehabilitation & Improvement of Capital Assets	10	13,893,965	16,364,708	ACA-2(ii)
5,500,000	Acquisition of Capital Assets	11	3,971,948	10,154,209	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
1,200,000	Capacity Building	14	997,742	1,415,645	ACA-2(ii)
364,000,000	Other Capital Expenditure	15	318,129,130		ACA-2(ii)
386,000,000	**Total Capital Expenditure (G)**		**336,992,786**	**27,934,562**	
	Deposit Payments		278,840,859	292,284,902	ACA-4
	Advance Payments		45,104,031	44,735,876	ACA-5
	Other Main Ledger Payments		-	-	
	Total Main Ledger Expenditure (H)		**323,944,890**	**337,020,778**	
	Total Expenditure I = (F+G+H)		**1,244,923,718**	**1,203,859,608**	
	Balance as at 31st December J = (E-I)		**1,439,950,064**	**2,128,609,236**	
	Balance as per the Imprest Reconciliation Statement		1,439,049,185	2,127,708,358	ACA-7
	Imprest Balance as at 31st December		900,878	900,878	ACA-3
			1,439,950,064	**2,128,609,236**	

Statement of Financial Position
As at 31st December - 2022

	Note	Actual 2022 Rs	2021 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	2,555,759,286	2,500,149,390
Financial Assets			
Advance Accounts	ACA-5/5(a)	116,636,991	108,181,899
Cash & Cash Equivalents	ACA-3	900,878	900,878
Total Assets		**2,673,297,155**	**2,609,232,167**
Net Assets / Equity			
Net Worth to Treasury		(92,973,804)	(157,299,512)
Property, Plant & Equipment Reserve		2,555,759,286	2,500,149,390
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	209,610,795	265,481,411
Unsettled Imprest Balance	ACA-3	900,878	900,878
Total Liabilities		**2,673,297,155**	**2,609,232,167**

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 9 to 25 and Annexures to accounts presented in pages from 26 to 57 form an integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to 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	Accounting Officer	Chief Financial Officer/ Chief Accountant/ Director (Finance)/ Commissioner (Finance)
Name :	Name :	Name :
Designation :	Designation :	
Date : 20.02.2023	Date :	Date : 2023.02.14
Neel Bandara Hapuhinne Secretary Ministry of Public Administration, Home Affairs, Provincial Councils & Local Government Home Affairs Division	K.G.A. R.K. Nandana District Secretary / Government Agent Nuwara Eliya.	P.A.D. Damayanthi Chief Accountant District Secretariat office Nuwara Eliya.

Statement of Cash Flows
for the Period ended 31st December - 2022

	Actual	
	2022 Rs.	2021 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	139,857,235	120,919,158
Imprest Received	2,499,736,000	3,178,036,000
Recoveries from Advance	52,298,772	50,601,742
Deposit Received	222,999,193	150,331,831
Total Cash generated from Operations (A)	**2,914,891,200**	**3,499,888,731**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	581,610,791	836,987,727
Subsidies & Transfer Payments	2,075,012	1,883,781
Expenditure incurred on behalf of Other Heads	1,573,478,568	1,578,387,654
Imprest Settlement to Treasury	74,481,400	35,000,000
Advance Payments	67,620,075	66,801,148
Deposit Payments	278,842,959	292,347,902
Total Cash disbursed for Operations (B)	**2,578,108,804**	**2,811,408,211**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	**336,782,396**	**688,480,520**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	210,390	215,925
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	**210,390**	**215,925**

Statement of Cash Flows
for the Period ended 31st December - 2022

	Actual	
	2022	2021
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	336,992,786	688,696,445
Total Cash disbursed for Investing Activities (E)	**336,992,786**	**688,696,445**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	**(336,782,396)**	**(688,480,520)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	**0**	**-**
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	**900,878**	**900,878**
Closing Cash Balance as at 31st December	**900,878**	**900,878**

List of Relevant Formats & Annexures for the Reporting Entity

Se: No	Format No	Name of The Format	Relevant	Not relevant	Page Number of the relevant Format/Annexure
15	ACA - 2(v)	Statement of Financing of Expenditure of Each Programme by Projects	√		20
16	ACA - 3	Statement of Imprest Account for the year 2022	√		21
17	ACA - 4	Statement of Deposit Accounts as at 31st December 2022	√		22
18	ACA- 5	Statement of Advance Accounts as at 31st December 2022	√		23
19	ACA- 5(a)	Statement of Rent and Work Advance Accounts as at 31st December 2022		√	
20	ACA- 5(b)	Statement of Rent and Work Advance Reserve Accounts as at 31st December 2022		√	
21	ACA - 6	Statement of Non Financial Assets - 2022	√		24
22	ACA - 7	Statement of Imprest Reconciliation	√		25
23	Annexure - (i)	Statement of Losses and Waivers (Losses under F.R. 106 and F.R. 113)	√		37
24	Annexure - (ii)	Statement of write off from books (Statement of losses and waivers under F.R. 109 during the year and Statement of write off from the book and recoveries under F.R. 109 during the year)	√		38
25	Annexure - (iii)	Statement of Commitments and Liabilities	√		39
26	Annexure - (iv)	Statement of Liabilities - (i) Statement of Commitments in terms of FR 94(2) and 94(3)	√		40
27	Annexure - (v)	Statement of Liabilities - (ii) Provision Transferred to the Deposit Account in terms of FR 215 (3) (b) & (c)		√	
28	Annexure - (vi)	Statement of Claims under Reimbursable Foreign Aid		√	
29	Annexure - (vii)	Statement of Missing Vouchers	√		42
30	Annexure - (viii)	The Status Report as at 31/12/2022 on Bank Accounts opened in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015	√		43
31	Annexure - (ix)	Trial Balance generated by the Desktop CIGAS Application and Final Treasury Accounting Statements obtained from the New CIGAS Web Application system	√		44

*Note - Only the relevant Formats are attached with the account

………………………………………………

Chief Financial Officer /Chief Accountant/
Director (Finance)/Commissioner (Finance)
Date : 2023.02.14

P.A.D. Damayanthi
Chief Accountant
District Secretariat office
Nuwara Eliya.

ACA-D

List of Relevant Formats & Annexures for the Reporting Entity

Se: No	Format No	Name of The Format	Relevant	Not relevant	Page Number of the relevant Format/Annexure
1	ACA -1	Statement of Revenue for the period ended 31st December 2022		√	
2	ACA - 1(i)	Statement of Arrears of Revenue for the period ended 31st December 2022		√	
3	ACA - 1(ii)	Explanation for the Variances between Original Revenue Estimate and Revised Revenue Estimate		√	
4	ACA - 1(iii)	Explanation for the Variances between Actual Revenue and Revised Revenue Estimate		√	
5	ACA - 2	Summary of Expenditure by Programme for the period ended 31st December 2022 (Only for the use of Department of National Budget)	√		9
6	ACA - 2(a)	Summary of Expenditure by Programme for the period ended 31st December 2022 (Only for the use of Department of National Budget)		√	
7	ACA - 2(a)(i)	Explanation for the variation between Total Net Provision allocated under the vote of Budgetary Support Services and Contingent Liabilities as per the section 6 of the Appropriation Act to meet Recurrent Expenditure of any other Expenditure Heads and the Actual transfers (Only for the use of Department of National Budget)		√	
8	ACA - 2(a)(ii)	Allocation issued to Other Expenditure Heads for Recurrent Expenditure from the vote of Budgetary Support Services and Contingent Liabilities during the year (Only for the use of Department of National Budget)		√	
9	ACA - 2(a)(iii)	Explanation for the variation between Total Net Provision allocated under the vote of Budgetary Support Services and Contingent Liabilities as per the section 6 of the Appropriation Act to meet Capital Expenditure of any other Expenditure Heads and the Actual Transfers (Only for the use of Department of National Budget)		√	
10	ACA - 2(a)(iv)	Allocation issued to Other Expenditure Heads for Capital Expenditure from the vote of Budgetary Support Services and Contingent Liabilities during the year (Only for the use of Department of National Budget)		√	
11	ACA - 2(i)	Statement of Expenditure by Programme	√		10
12	ACA-2(ii)	Statement of Expenditure for the period ended 31st December 2022	√		12
13	ACA-2(iii)	Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates	√		16
14	ACA - 2(iv)	Summary of Financing the Expenditure by Programme	√		19

Basis of Reporting

1) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31St December 2022.

2) Basis of Measurement

The Financial Statements have been prepared on historical cost modified by the revaluation of certain assets and accounted on a modified cash basis, unless otherwise specified.

The figures of the Financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

3) Recognition of Revenue

Exchange and non exchange revenues are recognised on the cash receipts during the accounting period irrespective of relevant revenue period.

4) Recognition and Measurement of Property, Plant and Equipment (PP&E)

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.
PP&E are measured at a cost and revaluation model is applied when cost model is not applicable.

5) Property, Plant and Equipment Reserve

This reserve account is the corresponding account of Property Plant and Equipment.

6) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins on hand as at 31st December 2022.

ACA - 2

Summary of Expenditure by Programme for the period ended 31st December 2022

Expenditure Head No : 260 **District Secretariat : Nuwara Eliya**

Rs.

Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Effect Savings / (Excesses) (6)=(4)-(5)
Programme (1)	(1) Recurrent	608,000,000	-	-	608,000,000	583,986,043	24,013,957
	(2) Capital	386,000,000	-	-	386,000,000	336,992,786	49,007,214
	Sub Total	**994,000,000**	-	-	**994,000,000**	**920,978,828**	**73,021,172**
Programme (2)	(1) Recurrent	-	-	-	-	-	-
	(2) Capital	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-
	Grand Total	**994,000,000**	-	-	**994,000,000**	**920,978,828**	**73,021,172**

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Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 2023 . 02 . 14

P.A.D. Damayanthi
Chief Accountant
District Secretariat office
Nuwara Eliya.

ACA - 2(i)

Statement of Expenditure by Programme

Expenditure Head No : 260 | District Secretariat : Nuwara Eliya

Rs.

Expenditure Code	Programme (1) Provisions: Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Programme (1) Expenditure (5)	Programme (2) Provisions: Annual Budgetory Provision (6)	Supplementary Estimate Provision (7)	FR 66/69 Transfers (8)	Total Net Provision (9)=(6)+(7)+(8)	Programme (2) Expenditure (10)	Total Expenditure for the Period 2022 (11)=(5)+(10)
Recurrent Expenditure											
Personal Emoluments											
1001 - Salaries & Wages	333,000,000	-	-	333,000,000	320,126,614	-			-		320,126,614
1002 - Overtime & Holiday Payments	9,500,000	-	-	9,500,000	8,895,833	-			-		8,895,833
1003 - Other Allowances	176,650,000	-	-	176,650,000	169,901,178	-			-		169,901,178
Travelling Expenditure											
1101 - Domestic	11,800,000	-	-	11,800,000	11,603,714	-			-		11,603,714
1102 - Foreign	-	-	148,481	148,481	148,481	-			-		148,481
Supplies											
1201 - Stationery & Office Requisites	10,600,000	-	500,000	11,100,000	11,099,970	-			-		11,099,970
1202 - Fuel	9,000,000	-	70,000	9,070,000	8,113,099	-			-		8,113,099
1203 - Diets & Uniforms	1,400,000	-	-	1,400,000	1,348,353	-			-		1,348,353
Maintenance Expenditure											
1301 - Vehicles	9,800,000	-	(1,620,481)	8,179,519	7,402,662	-			-		7,402,662
1302 - Plant and Machinery	3,600,000	-	(164,000)	3,436,000	2,936,797	-			-		2,936,797
1303 - Building and Structures	8,400,000	-	94,000	8,494,000	8,267,948	-			-		8,267,948
Services											
1401 - Transport	250,000	-	-	250,000	126,475	-			-		126,475
1402 - Postal & Communication	5,400,000	-	(50,000)	5,350,000	5,299,831	-			-		5,299,831
1403 - Electricity & Water	5,200,000	-	72,000	5,272,000	4,913,375	-			-		4,913,375
1404 - Rents & Local Taxes	1,000,000	-	-	1,000,000	776,701	-			-		776,701
1409 - Other	20,000,000	-	950,000	20,950,000	20,950,000	-			-		20,950,000
Transfers											
1506 - Property Loan Interest to Public Servants	2,400,000	-	-	2,400,000	2,075,012	-			-		2,075,012
Grand Total	**608,000,000**	-	-	**608,000,000**	**583,986,043**	-	-	-	-	-	**583,986,043**

ACA - 2(i)

Statement of Expenditure by Programme

Expenditure Head No : 260 | District Secretariat : Nuwara Eliya

Rs.

Expenditure Code	Programme (1) Provisions: Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Programme (1) Expenditure (5)	Programme (2) Provisions: Annual Budgetory Provision (6)	Supplementary Estimate Provision (7)	FR 66/69 Transfers (8)	Total Net Provision (9)=(6)+(7)+(8)	Programme (2) Expenditure (10)	Total Expenditure for the Period 2022 (11)=(5)+(10)
Capital Expenditure											
Rehabilitation & Improvements of Capital Assets											
2001 - Building & Structures	10,500,000	-	-	10,500,000	10,392,426	-			-		10,392,426
2002 - Plant, Machinery & Equipment	800,000	-	-	800,000	168,900	-			-		168,900
2003 - Vehicles	4,000,000	-	-	4,000,000	3,332,640	-			-		3,332,640
Acquisition of Capital Assets											
2101 - Vehicles	-	-	-	-	-	-	-	-	-	-	-
2102 - Furniture & Office Equipment	2,500,000	-	-	2,500,000	2,105,633	-	-	-	-	-	2,105,633
2103 - Plant, Machinery & Equipment	3,000,000	-	-	3,000,000	1,866,315	-	-	-	-		1,866,315
Capacity Building											
2401 - Staff Training	1,200,000	-	-	1,200,000	997,742	-	-	-	-	-	997,742
Other Capital Expenditure											
2509 - Other	364,000,000			364,000,000	318,129,130	-			-		318,129,130
Grand Total	**386,000,000**	-	-	**386,000,000**	**336,992,786**	-	-	-	-	-	**336,992,786**
									-		
Total Recurrent & Capital Expenditure	**994,000,000**	-	-	**994,000,000**	**920,978,828**	-	-	-	-	-	**920,978,828**

*Only the relevant expenditure votes should be included.

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

Date : 2023 . 02 . 14

P.A.D. Damayanthi
Chief Accountant
District Secretariat office
Nuwara Eliya.

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2022

Expenditure Head No : 260

District Secretariat : Nuwara Eliya

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision	Provisions: Supplementary Estimate Provision	Provisions: FR 66/69 Transfers	Provisions: Total Net Provision	Expenditure: Expenditure as per the Cash Book	Expenditure: Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Expenditure: Total Expenditure	Net Effect: Savings / Excess	Net Effect: Savings / Excess as a % of Revised Estimate	Net Effect: Reasons for Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(	
Maintenance Expenditure												
1301 Vehicles		11	9,800,000	-	(1,620,481)	8,179,519	7,402,662	-	7,402,662	776,857	9	Less vehicle repairs.
1302 Plant and machinery		11	3,600,000	-	(164,000)	3,436,000	2,936,797	-	2,936,797	499,203	15	Reduced repairs due to use of new equipment.
1303 Building and Structures		11	8,400,000	-	94,000	8,494,000	8,267,948	-	8,267,948	226,052	3	
Total (c)			**21,800,000**	-	**(1,690,481)**	**20,109,519**	**18,607,407**	-	**18,607,407**	**1,502,112**		
Services												
1401 Transport		11	250,000	-	-	250,000	126,475	-	126,475	123,525	49	Reduced transportation costs.
1402 Postal & Communication		11	5,400,000	-	(50,000)	5,350,000	5,299,831	-	5,299,831	50,169	1	
1403 Electricity & Water		11	5,200,000	-	72,000	5,272,000	4,913,375	-	4,913,375	358,625	7	Control of Public Expenditure as per National Budget Circular No. 03/2022.
1404 Rents & Local Taxes		11	1,000,000	-	-	1,000,000	776,701	-	776,701	223,299	22	Expected expenditure was not incurred.
1409 Other		11	20,000,000	-	950,000	20,950,000	20,950,000	-	20,950,000	-	-	
Total (d)			**31,850,000**	-	**972,000**	**32,822,000**	**32,066,382**	-	**32,066,382**	**755,618**		
Total Expenditure on Other Goods & Services (a+b+c+d)			**86,450,000**	-	-	**86,450,000**	**82,987,406**	-	**82,987,406**	**3,462,594**	-	
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	7											
Transfers												
1506 Property Loan Interest to Public Servants		11	2,400,000	-	-	2,400,000	2,075,012	-	2,075,012	324,988	14	Reduced expenses due to transfers.
Total			**2,400,000**	-	-	**2,400,000**	**2,075,012**	-	**2,075,012**	**324,988**		-

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2022

Expenditure Head No : 260

District Secretariat : Nuwara Eliya

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision	Provisions: Supplementary Estimate Provision	Provisions: FR 66/69 Transfers	Provisions: Total Net Provision	Expenditure: Expenditure as per the Cash Book	Expenditure: Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Expenditure: Total Expenditure	Net Effect: Savings / Excess	Net Effect: Savings / Excess as a % of Revised Estimate	Net Effect: Reasons for Variance
			(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(	
Recurrent Expenditure												
Programme (1)												
Prog./Proj./Sub proj./Object code/Item												
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5											
Personal Emoluments												
1001 Salaries & Wages		11	333,000,000	-	-	333,000,000	320,126,614	-	320,126,614	12,873,386	4	
1002 Overtime & Holiday Payments		11	9,500,000	-	-	9,500,000	8,895,833	-	8,895,833	604,167	6	Control of Public Expenditure as per National Budget Circular No. 03/2022.
1003 Other Allowances		11	176,650,000	-	-	176,650,000	169,600,938	300,240	169,901,178	6,748,822	4	
Total			519,150,000	-	-	519,150,000	498,623,385	300,240	498,923,625	20,226,375		
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6											
Travelling Expenditure												
1101 Domestic		11	11,800,000	-	-	11,800,000	11,603,714	-	11,603,714	196,286	2	
1102 Foreign		11	-	-	148,481	148,481	148,481	-	148,481	-	-	
Total (a)			**11,800,000**	-	**148,481**	**11,948,481**	**11,752,195**	-	**11,752,195**	**196,286**		
Supplies												
1201 Stationery & Office Requisites		11	10,600,000	-	500,000	11,100,000	11,099,970	-	11,099,970	30	0	
1202 Fuel		11	9,000,000	-	70,000	9,070,000	8,113,099	-	8,113,099	956,901	11	Control of Public Expenditure as per National Budget Circular No. 03/2022.
1203 Diets & Uniforms		11	1,400,000	-	-	1,400,000	1,348,353	-	1,348,353	51,647	4	
Total (b)			**21,000,000**	-	**570,000**	**21,570,000**	**20,561,422**	-	**20,561,422**	**1,008,578**		

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2022

District Secretariat : Nuwara Eliya

Expenditure Head No : 260

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)= (5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(	Reasons for Variance
OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS	8											
Total			-	-	-	-	-	-	-	-	-	
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE	9											
Total			-	-	-	-	-	-	-	-		
Programme (1)												
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			608,000,000	-	-	608,000,000	583,685,803	300,240	583,986,043	24,013,957	-	
Capital Expenditure												
Programme (1)												
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT												
Rehabilitation & Improvements of Capital Assets	10											
2001 Buildings & Structures		11	10,500,000	-	-	10,500,000	10,392,426	-	10,392,426	107,574	1	
2002 Plant, Machinery & Equipment		11	800,000	-	-	800,000	168,900	-	168,900	631,100	79	Control of Public Expenditure as per National Budget Circular No. 03/2022.
2003 Vehicles		11	4,000,000	-	-	4,000,000	3,332,640	-	3,332,640	667,360	17	
Total (a)			15,300,000	-	-	15,300,000	13,893,965	-	13,893,965	1,406,035		
Acquisition of Capital Assets	11											
2102 Furniture & Office Equipment		11	2,500,000	-	-	2,500,000	2,105,633	-	2,105,633	394,367	16	Control of Public Expenditure as per National Budget Circular No. 03/2022.
2103 Plant, Machinery & Equipment		11	3,000,000	-	-	3,000,000	1,866,315	-	1,866,315	1,133,685	38	
Total (b)			5,500,000	-	-	5,500,000	3,971,948	-	3,971,948	1,528,052		
Capital Transfers	12											
Total (c)			-	-	-	-	-	-	-	-		

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2022

District Secretariat : Nuwara Eliya

Expenditure Head No : 260

Rs.

Expenditure Code	Note	Finance Code	Provisions: Annual Budgetory Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure: Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)= (5)+(6)	Net Effect: Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(	Reasons for Variance
Acquisition of Financial Assets	13											
Total (d)			-	-	-	-	-	-	-	-	-	
Capacity Building	14											
2401 Staff Training		11	1,200,000	-	-	1,200,000	997,742	-	997,742	202,258	17	Control of Public Expenditure as per National Budget Circular No. 03/2022.
Total (e)			1,200,000	-	-	1,200,000	997,742	-	997,742	202,258		
Other Capital Expenditure	15											
2509 Other		11	364,000,000			364,000,000	318,129,130		318,129,130	45,870,870	13	Suspension of development projects as per National Budget Circular No. 03/2022.
Total (f)			364,000,000	-	-	364,000,000	318,129,130	-	318,129,130	45,870,870		
Programme (1)												
Total Expenditure on Public Investments (a+b+c+d+e+f)			386,000,000	-	-	386,000,000	336,992,786	-	336,992,786	49,007,214	-	
Grand Total (Notes 5 to 15) - Total Expenditure			994,000,000	-	-	994,000,000	920,678,588	300,240	920,978,828	73,021,172	-	

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

Date : 2023 · 03 · 14

P.A.D. Damayanthi
Chief Accountant
District Secretariat office
Nuwara Eliya.

ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 260 — **District Secretariat : Nuwara Eliya**

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for Variance
Recurrent Expenditure							
Programme (1)							
Prog./Proj./Sub proj./Object code							
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5						
Personal Emoluments							
1001 Salaries & Wages			333,000,000	333,000,000	-	-	
1002 Overtime & Holiday Payments			9,500,000	9,500,000	-	-	
1003 Other Allowances			176,650,000	176,650,000	-	-	
Total			**519,150,000**	**519,150,000**	-		
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6						
Travelling Expenditure							
1101 Domestic			11,800,000	11,800,000	-	-	
1102 Foreign			-	148,481	148,481	100	Not provision for budget 2022 for the foreign travel.
Total (a)			**11,800,000**	**11,948,481**	**148,481**		
Supplies							
1201 Stationery & Office Requisites			10,600,000	11,100,000	500,000	5	Inadequate provision due to increase in stationery prices.
1202 Fuel			9,000,000	9,070,000	70,000	1	Inadequate provisions due to rising fuel prices.
1203 Diets & Uniforms			1,400,000	1,400,000	-	-	
Total (b)			**21,000,000**	**21,570,000**	**570,000**		
Maintenance Expenditure							
1301 Vehicles			9,800,000	8,179,519	(1,620,481)	(17)	Savings in provision due to less vehicle repairs.
1302 Plant and machinery			3,600,000	3,436,000	(164,000)	(5)	Savings in provision due to less repairs of office machinery.
1303 Building and Structures			8,400,000	8,494,000	94,000	1	Rising prices of raw materials for building repairs.
Total (c)			**21,800,000**	**20,109,519**	**(1,690,481)**		

ACA-2(iii)

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 260 — **District Secretariat : Nuwara Eliya**

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for Variance
Services							
1401 Transport			250,000	250,000	-	-	
1402 Postal & Communication			5,400,000	5,350,000	(50,000)	(1)	Control of Public Expenditure as per National Budget Circular No. 03/2022.
1403 Electricity & Water			5,200,000	5,272,000	72,000	1	Inadequate provision in the budget due to excessive increase in water and electricity bills.
1404 Rents & Local Taxes			1,000,000	1,000,000	-	-	
1409 Other			20,000,000	20,950,000	950,000	5	Inadequate provision in the budget due to excessive increase in service charges.
Total (d)			**31,850,000**	**32,822,000**	**972,000**		
Total Expenditure on Other Goods & Services			**86,450,000**	**86,450,000**	-		
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	7						
Transfers							
1506 Property Loan Interest to Public Servants			2,400,000	2,400,000	-	-	
Total			**2,400,000**	**2,400,000**	-		
OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS	8						
Total			-				
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE	9						
Total			-	-	-		
Programme (1)							
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			**608,000,000**	**608,000,000**	-		
Capital Expenditure							
Programme (1)							
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT							
Rehabilitation & Improvements of Capital Assets	10						
2001 Buildings & Structures			10,500,000	10,500,000	-	-	
2002 Plant, Machinery & Equipment			800,000	800,000	-	-	
2003 Vehicles			4,000,000	4,000,000	-	-	
Total (a)			**15,300,000**	**15,300,000**	-		

Explanation for the Variances between Original Expenditure and Revised Expenditure Estimates

Expenditure Head No : 260 **District Secretariat : Nuwara Eliya**

Rs.

Expenditure Code	Note	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for Variance
Acquisition of Capital Assets	11						
2102 Furniture & Office Equipment			2,500,000	2,500,000	-	-	
2103 Plant, Machinery & Equipment			3,000,000	3,000,000	-	-	
Total (b)			**5,500,000**	**5,500,000**	-		
Capital Transfers	12						
Total (c)			-	-	-		
Acquisition of Financial Assets	13						
Total (d)			-	-	-		
Capacity Building	14						
2401 Staff Training			1,200,000	1,200,000	-	-	
Total (e)			**1,200,000**	**1,200,000**	-		
Other Capital Expenditure	15						
2509 Other			364,000,000	364,000,000	-	-	
Total (f)			**364,000,000**	**364,000,000**	-		
Programme (1) **Total Expenditure on Public Investments (a+b+c+d+e+f)**			**386,000,000**	**386,000,000**	-		
Grand Total (Notes 5 to 15)			**994,000,000**	**994,000,000**	-		

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

P.A.D. Damayanthi
Chief Accountant
District Secretariat office
Nuwara Eliya.

Statement of Summary of Financing the Expenditure by Programme

District Secretariat : Nuwara Eliya
Expenditure Head No : 260

Code	Financing: Description of Items	Programme 01 *: Net Provision ** 1 Rs.	Programme 01 *: Actual Expenditure 2 Rs.	Programme 02 *: Net Provision ** 3 Rs.	Programme 02 *: Actual Expenditure 4 Rs.	Grand Total: Net Provision ** 5 Rs.	Grand Total: Actual Expenditure 6 Rs.	Grand Total: Percentage of Expenditure *** (6÷5)X100 %
11	Domestic Funds	994,000,000	920,978,828			994,000,000	920,978,828	93
12	Foreign Loans							
13	Foreign Grants							
14	Reimbursable Foreign Loans							
15	Reimbursable Foreign Grants							
16	Counterpart Funds							
17	Foreign Finance Associated Cost							
18	Foreign Financing Related Domestic-Co-Financing							
21	Special law							
	Total	**994,000,000**	**920,978,828**	**0**	**0**	**994,000,000**	**920,978,828**	

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

....
Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 2023 . 02 . 14

P.A.D. Damayanthi
Chief Accountant
District Secretariat office
Nuwara Eliya.

Statement of Financing of Expenditure of Each Programme by Projects

(Financing of Capital and Recurrent expenditure according to Projects of a Programme)

District Secretariat : Nuwara Eliya
Expenditure Head No : 260
Programme No. & Title : 01 Operating Activities

Financing		Project 1		Project 2		Project 3		Programme Total/Page Total *	
Code	Description of Items	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
11	Domestic Funds	483,800,000	427,779,719	510,200,000	493,199,109	-	-	994,000,000	920,978,828
12	Foreign Loans								
13	Foreign Grants								
14	Reimbursable Foreign Loans								
15	Reimbursable Foreign Grants								
16	Counterpart Funds								
17	Foreign Finance Associated Cost								
18	Foreign Financing Related								
	Domestic Co-Financing								
21	Special law								
	Total	483,800,000	427,779,719	510,200,000	493,199,109	-	-	994,000,000	920,978,828

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

....
Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 2023 ·02·14

P.A.D. Damayanthi
Chief Accountant
District Secretariat office
Nuwara Eliya.

Statement of Imprest Account for the year 2022

District Secretariat : Nuwara Eliya
Expenditure Head No. : 260

Rs.

Imprest Account No.	Imprest Balance as at 1st January 2022 (1)			Imprest Received (2)			Imprest Settlement (3)			Imprest Balance as at 31st December 2022 (4)			Imprest Balance as at 31st December 2022 as per Entity Books	Imprest Balance as at 31st December 2022 as per Treasury Books
	Unsettled Sub Imprests	Unsettled Imprests (Excluding Unsettled Sub Imprests)	Total	Treasury	Other Sources	Total	Expenditure	Cash Remit to Treasury	Total	Unsettled Sub Imprest Balance	Unsettled Imprests	Total	*5	6
	1(i)	1(ii)	1(iii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	3(i)	3(ii)	3(iii)=3(i)+3(ii)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=1(iii)+2(iii)-3(iii)	
7002-0-0-307-0-21-0	900,878		900,878			-			-	900,878		900,878	900,878	900,878
7002-0-0-307-0-22-0				2,499,736,000	315,972,427	2,815,708,427	2,741,227,027	74,481,400	2,815,708,427	-	-	-	-	-
	900,878	-	900,878	2,499,736,000	315,972,427	2,815,708,427	2,741,227,027	74,481,400	2,815,708,427	900,878	-	900,878	900,878	900,878

1. Please show reasons for difference between 4 and 6 above .

(1) Remitted to the Treasury but not updated cash book balance as at 31/12/2022 -
(2) Other reasons- .... -
-

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

....
Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 2023 ·02·14

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

P.A.D. Damayanthi
Chief Accountant
District Secretariat office
Nuwara Eliya.

ACA -4

Statement of Deposit Accounts as at 31st December 2022

Expenditure Head No : 260 **District Secretariat : Nuwara Eliya**

Rs.

Name o f Deposit Accounts	Deposit Number	Balance as at 1st January 2022	Credited during the year	Debited during the year	Balance as at 31st December 2022	Balance as per Treasury Book as at 31st December 2022
Security Deposits	6000-0-0-1-0-47	560,579	50,100	510,679	100,000	100,000
Tender Deposits	6000-0-0-2-0-63	178,758	47,250	224,008	2,000	2,000
Retention Money for Construction	6000-0-0-16-0-16	73,029,839	25,948,666	66,467,112	32,511,394	32,511,394
Compensation	6000-0-0-17-33	150,974,842	56,248,253	64,022,867	143,200,228	143,200,228
Temporary Retention for Statutory Payments	6000-0-0-18-0-19	40,737,393	140,675,974	147,616,193	33,797,173	33,797,173
		265,481,411	**222,970,243**	**278,840,859**	**209,610,795**	**209,610,795**

*Only the relevant deposit numbers should be included.

....

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

Date : 2023.02.14

P.A.D. Damayanthi
Chief Accountant
District Secretariat office
Nuwara Eliya.

ACA- 5

Statement of Advance Accounts as at 31st December 2022

Expenditure Head No : 260 **District Secretariat : Nuwara Eliya**

Rs.

Name of Advance Account	Advance Account Number	No. of Advance Accounts	Balance as at 1st January 2022 (1)	Maximum Limits of Expenditure Rs.40,000,000 — Debits during the year (2)		Minimum Limits of Receipts Rs.35,000,000 — Credits during the year (3)		Maximum Limits of Debit Balance Rs.120,000,000 — Balance as 4=(1)+(2)-(3)	Maximum Limits of Liabilities Rs .	Balance as per Treasury Books as at 31st December 2022
				In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advance to Public Officers	26011	1	108,181,899	39,105,171		30,802,861		116,484,209		**116,484,209**
	26012				5,998,860		5,846,078	152,782		**152,782**
(2) Other Advances										-
(3) Miscellaneous Advances										-
										116,636,991

....

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

Date : 2023 . 02 . 14

P.A.D. Damayanthi
Chief Accountant
District Secretariat office
Nuwara Eliya.

3.6 Performance of utilizing the allocated Provision

Provision	Provision allocated		Real Expenditure	utilized provision, as a % in final amount of provision
	Total Provision	Final Provision		
Recurrent	608,000,000	608,000,000	583,986,043	96.05
Capital	386,000,000	386,000,000	336,992,786	87.30

3.7 Performance of the Reporting of Non-Financial Assets

Assets Code	Code Details	Balance as per Board of Survey Report as at 31.12.2022	Balance as per Financial Position Report as at 31.12.2022	To be accounted for in future	Reporting as Progress %
9151	Buildings and structures	1,222,100,956.79	1,187,015,597.60	35,085,359.19	
9152	Machineries	372,076,270.86	297,421,522.55	74,654,748.31	
9153	Land	1,067,278,000.00	1,067,278,000,00		
9154	Non-tangible assets	-			
9155	Biological Assets	-			
9160	Undergoing works	4,044,166.32	4,044,166.32		
9180	Assets provided on lease	-			

Chapter 04 - Performance Indicators

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

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
1. Completed projects			
1.1 Decentralized Budget Program	√		
1.2.1 Conversation with village - 2022 Rural Road Development Project	√		
1.2.2. Development of Local Government Divisions	√		
1.2.3 Rural Livelihood Development	√		
1.3. Project to promote products in Soubhagya Production Villages	√		
1.4. Green Grass National Gardening Campaign	√		
1.5. Construction of an art gallery for Kothmale District Secretariat	√		
2. Engineering Division			
2.1 Construction of the bicycle yard in the district secretariat office premises	√		
2.2 Renovation of No. 40 D Government Agent Road Official Quarters.	√		
2.3 Construction of water tank stand for flats No. 2/2 and 1 /2 at Lady Macklum Road.	√		
2.4 Renovation of No. 13, Udapusellawa Road, official quaters.	√		
2.5 Renovation of Additional District Secretary (Lands) Official Quarters.	√		
2.6 District Secretariat front partitioning.	√		
2.7 Renovation of District Internal Auditor's Official quarters.	√		
2.8 Renovation of District Agriculture Director Official quarters.	√		
2.9 Renovation of Additional District Secretary's official quarters and plumbing system	√		
2.10 Repairing the roof of the No.13, Udapusellawa Road official quarters.	√		
2.11 Renovation of Public Service Sports Club hall.	√		
2.12 Renovation of proposed Tourist Rest at Lady McCallum Road.	√		
2.13 Repairing of Toilet System in Administrative Officer's Official quarters.	√		
2.14 Construction of vehicle parking yard.	√		
2.15 Construction of a new bathroom at No. 20, Udapusellawa Road Official quarters.	√		
2.16 Proposed Lady McCallum Road Tourist Rest Renovation Phase II	√		
2.17 Renovation of District Secretariat 2022	√		
2,18 Project related to other departments	√		
3. Agriculture Division			
3.1 Conducting District Agricultural Committee.	√		

3.2 Conducting Agriculture Committee at Divisional Secretariat level.	√		
3.3 Conducting District Fertilizer Committee	√		
3.4 Food production program in the district	√		
3.5 “Kekulu Thuru Udana” National Tree Planting Programme			
3.6 Program to popularize organic fertilizer production in Nuwara Eliya District	√		
3.7 Development of knowledge and skills of development officers under the Livelihood Development Programme at district level.			√
3.8 Turmeric/Ginger Crops Project proposed to be implemented to uplift the livelihood of people living in backward rural areas			√
3.9 "Haritha Dayak" Prosperity Gardening Programme		√	
3.10 Projects to ensure district food security. I. Let's grow together, let's win the country, food crop production, national cultivation campain Ii. Foster Farm land Programme. Iii. Programs related to the district	√ √	√	
3.11 Promotion of Green Entrepreneurship (Establishment of 650 Plant Nurseries)	√		
3.12 Program to develop model agricultural production villages			√
3.13 Project proposals i. Chilli, Tomato, Curry Chilli Hybrid Seed Production in Safe House ii. Sweet orange cultivation - Talawakele area iii. Promotion of Narang and Avocado cultivation			√ √ √
3.14 Collection and reporting of agricultural information in Nuwara Eliya District. I. Crop production plan ii. Obtaining monthly progress in organic fertilizer production iii. Obtaining a weekly report on paddy cultivation iv. Obtaining a weekly report on crop damage v. Obtaining a weekly crop analysis report. vi. Preparation of price comparison report on agricultural inputs. vii. Providing necessary agricultural information for the Provincial Conference.	√ √ √ √ √ √ √		

3.15 Providing agricultural information required as and when for the meetings and discussions to be held.	✓		
4. Small Enterprises Division			
4.1 Starting new business.	✓		
4.2 Developing the of prevailing business.	✓		
4.3 Business Consulting.	✓		
4.4 Marketing relationships	✓		
4.5 Technical training	✓		
4.6 Packaging			✓
4.7 Business registration	✓		
5. Cultural Division			
5.1 All religious programme	✓		
5.2 Conducting literary festival	✓		
5.3 Artist Wellness Program	✓		
5.4 “Tholosmahe Pahana” Programme	✓		
5.5 Arts Institute grants payment programme	✓		
5.6 Relief programme for Artists in need.	✓		
5.7 Artist death benefit payment programme	✓		
5.8 Artist medical assistance payment programme	✓		
5.9 Arts institute survey programme	✓		
5.10 State Children's Art Competition	✓		
5.11 State Children's Drama Festival	✓		
5.12 Awarding Kala Bhushana.	✓		
5.13 Book Purchase Programme under Writers Aid Project		✓	
5.14 Providing book sets related to up country heritage for school libraries and Sunday schools.	✓		
5.15 State Dance Festival	✓		
5.16 National Manuscript Competition	✓		
5.17Starting aesthetic children's clubs	✓		
6. Land Use			
6.1 Identification of usable but underutilized land and underutilized land. and giving recommendations for the same.	✓		
6.2 Preparation of zoning plan for the district.	✓		
6.3 National Land Use Surveys	✓		
6.4 Development of village level land use planning for sustainable land use through participatory approach	✓		
6.5 Land use planning at micro watershed level through participatory approach 494/A Dolugala Grama Niladhari division of Hagranketha Divisional Secretariat Division	✓		
6.6 Survey on land ownership and possession.			
6.7 Conducting of District Land Use Planning Committees	✓		
6.8 Conducting of Divisional Land Use Planning Committees	✓		
6.9 Preparation of Divisional Land Use Plans (2022-2024)			

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

5.1 Indicate the Identified respective Sustainable Developments Goals

Goal / Objective	Targets (Programme/Number of projects expected to complete)	Indicators of achievements	Progress of achievements up to now		
			0%-49%	50%-74%	75%-100%
1. Alleviation of Poverty	Soubhagya Production Rural Project	Completed percentage			✓
2. Zero Hunger	Soubhagya Production Rural Project	Completed percentage			✓
3. Good health and Well being	Rural livelihood development project	No. of projects completed			✓
4. Quality Education	Construction of Art Gallery	No. of projects completed			✓
6. Pure water and sanitation	Infrastructure Facilities Development Programmes	No. of projects completed			✓
9. Industrial innovation and infrastructure	Infrastructure Facilities Development Programmes Rural road development projects	No. of projects completed			✓

5.2 Briefly describe the achievements and challenges in fulfilling the Sustainable Development Goals.

1.2.1 Achievements

Actions have been initiated to coordinate the capable persons and organizations offering to help Nuwara Eliya district under the programme “Helping Nuwara Eliya” one of the project under the programme “Nuwara Eliya Wasanthaya”.

1.2.2 Challenges

1. Lack of adequate physical and human resources for optimal Education.
2. Drug addiction due to environmental condition and income level (Specially women).
3. Less attention paid to malnutrition and nutrition in children and pregnant mothers in Estate sectors.
4. Huge shortage of Technical Officers to supervise the development projects and prepare estimates.

Chapter 06 - Human Resources Profile

6.1 Management of Cadre

	Cadre Approved	Existing Cadre	Vacancies/ (Surplus) **
Senior	39	29	10
Tertiary	22	11	12
Secondary	1303	1238	65
Primary	90	76	14
Total	**1455**	**1354**	**101**

6.2 Briefly indicate how the deficit and surplus of Human Resourceses are affected to the performance to the Institution.

1. Reduction in the progress of development projects due to shortage of (Civil) Technical Officers.
2. Difficulties in performing duties due to shortage of drivers.

6.3 Human Resources Development

Training Programmes conducted in the year 2022

Serial No	Course	Officer Category	Number of participants	Duration (Days)	Expenditure
1.	Training programme on practicing quality ethics for organization of office meetings	Office Employees Services officers	40	01	20,800.00
2.	Training programme on the use of new technical devices for office management	Development Officers, Management Services Officers	80	01	46,800.00
3.	Office Management Training Programme - Phase i	Staff of District Secretariat	60	01	37,800.00
4.	Office Management Training Programme - Phase ii	Staff of District Secretariat	60	01	9,000.00
5.	Training programme related to government land management	Divisional Secretary, Assistant Divisional Secretary of Divisional Secretariats	30	01	21,300.00
6.	Training programme on use and maintenance of government vehicles	Officers in charge of vehicles and drivers	40	01	23,400.00
7.	Training Workshop on Government Land Management	District Secretariat/ Divisional Secretariat Lands Division Officers	40	01	28,400.00
8.	Training programme on the use of new technology for duty.	Development Officers, Management Services Officers	40	01	32,600.00
	Total		**390**	**08**	**Rs.220,100.00**

Chapter 07 - Compliance Report

Serial No	Requirements to be adopted	Status of Compliance (Complying/ not complying with)	Precise explanation if not complying with.	Accurate measures to be taken to prevent from non compliance in future.
1	**Following financial statements/Accounts have been submitted on due date.**			
1.1	Annual Financial Statements	✓		
1.2	Advances to Public Officers Account	✓		
1.3	Advances to Buisness and Production Account (Commercial Advance Account)		✓	
1.4	Advances on Stores Account		✓	
1.5	Account on Special Advances		✓	
1.6	Other		✓	
2	**Maintenance of Books and Registers (F.R.445)**			
2.1	Updating and Maintaining Fixed Assets Register in accordance with Public Administration Circular No. 267/2018	✓		
2.2	Updating and Maintaining personal salaries and emoluments documents/cards	✓		
2.3	Updating and maintaining the register on Audit queries.	✓		
2.4	Updating and maintaining the documents on Internal Audit Reports.	✓		
2.5	Having prepared all monthly Accounts summaries (CIGAS) and submitted to the Treasury on due date.	✓		
2.6	Updating and maintaining the cheques and money orders register.	✓		
2.7	Updating and maintaining the register on Inventory	✓		
2.8	Updating and maintaining the register on stocks.	✓		
2.9	Updating and maintaining the Register on Loss and Damages	✓		
2.10	Updating and maintaining the Register on Liability	✓		
2.11	Updating and maintaining the Register of counter foil books (GA – N20)	✓		
3	**Delegation of functions for financial tasks (F.R. 135)**			
3.1	Delegation of financial powers within the Institution	✓		
3.2	Making aware of delegation of financial tasks within the Institution.	✓		
3.3	Delegation of powers in a manner that each tranaction gets approved by two or more number of offices	✓		
3.4	On utilizing government salary soft ware package in terms of Public Accounts Circular bearing No. 171/2004 dated 11.05.2014, dealt therwith subject to a supervision of an Accountant.	✓		
4	**Preparation of Annual Plans**			
4.1	Preparation of Annual Action Plan	✓		
4.2	Preparation of Annual Procurement Plan	✓		

4.3	Preparation of Annual Internal Audit Plan	✓		
4.4	Having prepared annual estimate and submitted to the National Budget Department (NBD) on the due date.	✓		
4.5	Annual Cash Flow statement has been submitted to the Department of Treasury Operations on the due date.	✓		
5	**Audit Queries**			
5.1	All audit queries should be answered on the date prescribed by the Auditor General.	✓		Answers have been sent to all queries that can be answered within a month.
6	**Internal Audit**			
6.1	Preparation of Internal Audit Plan following to discussion with the Auditor General, at the beginning of the year, according to F.R. 134(2) DMA/1-2019	✓		
6.2	Responses have been provided on each internal audit query within a period of one month.	✓		
6.3	Submission of copies of all internal audit reports to the Department of Audit Management in accordance with sub section 40(4) of the National Audit Act bearing No. 19 of 2018.	✓		
6.4	Copies of all internal audit reports have been submitted to the Auditor General in accordance with FR 134(3)	✓		
7	**Audit and Management Committees**			
7.1	Conducted at least 04 Audit and Management Committees in accordance with DMA Circular 1-2019, within the relevant year.	✓		
8	**Asset Management**			
8.1	Information on purchasing disposing of Assets has been submitted to the Comptroller General Office in accordance with Chapter 7 of Asset Management Circular bearing No. 01/2017	✓		
8.2	Having appointed a suitable officer for the co-ordination of implementing of Provisions in such Circular in accordance with the Chapter 13 of the Circular referred to above, information on such officer has to be reported to the Comptroller General Office	✓		
8.3	Having conducted a survey on inventory in accordance with the Public Finance Circular No. 05/2016, relevant reports have been submitted to the Auditor General on the due date	✓		The reports of four offices have been submitted before the due date.
8.4	Surplus, shortages and other recommendations revealed from the annual survey on the Inventory has to be dealt with the period referred to in the Circular.	✓		
8.5	Dispose of condemned goods in accordance with F.R. 772		✓	

9	**Vehicle Management**			
9.1	Having prepared monthly summary reports and running charts for reserved vehicles and submitted to the Auditor General on the due date.	X		
9.2	Dispose of condemned vehicles less than a period of 6 months	X		As the ownership is not in the possession of the District Secretariat, it has been submitted to Commissioner General Office to take over the ownership.
9.3	Updating and Maintaining vehicle log books	✓		
9.4	Each vehicle accident is complying with the F.R.103,104,109, and 110	✓		
9.5	Re-examination of fuel wastage in vehicles in accordance with the Chapter 3.1 of the PA/Circular bearing No. 2016/30 dated29.12.2016	X		Unable to check due to fuel rationing system
9.6	Following to the lease term, out right ownership is being assigned in log books of lease vehicle.	X		
10	**Management of Bank Accounts**			
10.1	Having prepared and certified Bank Reconciliation Statements on the due date and submitting them for the purpose of auditing	✓		
10.2	Settling of Inactive Bank Accounts proceeded from the year under review or prior years thereto	✓		
10.3	Having adhered to the financial regulations regarding cash balances to be adjusted and revealed from bank reconciliation statements, settling of such balances within a period of one month.	✓		
11	**Utilization of Provisions**			
11.1	Incurring of expenses not exceeding the limit of provisions provided	✓		
11.2	Approaching towards liabilities not exceeding the provisions remained at the end of the year, following to utilization of provisions provided in accordance with FR 94(1).	✓		Insufficient allocation of funds during the year.
12	**Advances to the Accounts on Public Officers**			
12.1	Complying with the limits	✓		
12.2	A time analysis has been carried out on loan arrearses.	✓		
12.3	Settling of balances of loan arrearses existed more than a period of one year	✓		Balances of others have been settled other than the persons who vacated the post or suspended.
13	**General Deposit Account**			
13.1	Actions have been taken on lapsed deposits in accordance with the FR 571	✓		
13.2	Updating and maintaining Administration Account in respect of General deposits	✓		

14	**Imprest Account**			
14.1	Balance of cash book has been remitted to the Department of Treasury Operations at the end of the year under review.	✓		
14.2	Adhoc Interim Imprest issued in accordance with F.R. 371, has been settled within a month after completion of such tasks	✓		
14.3	Issuance of Adhoc Interim Imprest not exceeding the approved limit in accordance with F.R. 371	✓		
14.4	Balance of Imprest Account being reconciled monthly with Treasury Books	✓		
15	**Income Account**			
15.1	Refunds have been paid from collected income in accordance with relevant regulations	✓		
15.2	Income collected has been directly credited to the Income without being credited to the Deposit Account	✓		
15.3	Reports on arrearses of Income have been submitted to the Auditor General in terms of F.R.176.	✓		
16	**Human Resources Management**			
16.1	Maintained the staff within the limit of approved cadre.	✓		
16.2	Duty Lists have been made available in writing with all members of the staff	✓		
16.3	All reports have been forwarded to the Management Services Department in accordance with the Circular No. 04/2017 dated 20.09.2017.	✓		
17	**Dissemination of Information to the Public**			
17.1	Maintaining and updating a register of disseminating of Information having appointed an Information Officer in accordance with the Right to Information Act and Regulations.	✓		
17.2	Information on the Instituion is published in its website and facilitating to publish commendations/complaints on the Institution through the website or other alternative routes.	✓		
17.3	Reports have been forwarded once or twice a year in accordance with the Section 8 and 10 of the Right to Information Act.	X		
18	**Implementation of Citizens Charter**			
18.1	Compiling and implementing citizens/clients charter in terms of the Circular of the Ministry of Public Administration and Management bearing No. 05/2008 and 05/2018(1)	✓		
18.2	A procedure has been adopted by the Institution as per the Para 2.3 of such Circular, supervising and evaluating of tasks relevant to implementation and compilation of tasks of the Citizens Charter.	X		
19	**Preparation of Human Resources Plan**			
19.1	A Human Resources Plan has been furnished based on the attached format 02 of the PA/Circular 02/2018 dated 24.01.2018.	✓		

19.2	The above plan has certified a training facility for each member of the staff at least not less than 12 hours per year	✓		
19.3	Annual Performance Agreement has been signed for the whole staff based on the format referred to in the attachment 01 of the Circular above.	✓		
19.4	Appointing a senior officer having entrusted responsibilities on preparartion of Human Resources Development Plan, Development of Capacity Building programme, implementation of Skills Development Programme in accordance with Chapter 6.5 of the Circular above	✓		
20	**Responding to Audit Paras.**			
20.1	Shortcomings directed through audit paras issued by the Auditor General for the previous year have been rectified.	✓		