



வார்டிகை கார்ட்டு சா஁ன வார்டாவ

வருடாந்த ஁யற்திறன் அறிக்஁ை

ANNUAL PERFORMANCE REPORT

2022

Head No: 265

஁ிக்஁ிக லே஁லீ கார்ட்டு - ஡தார஡

஡ாவட்டசு ஁யலக஡் - ஡ன்னார்

DISTRICT SECRETARIAT - MANNAR

Annex :I

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Acres of the area Divisional Secretariats wise

Divisional Secretariats	Area	
	Sq.Km.	Percentage
Mannar Town	212	10.62
Nanattan	148	7.41
Musali	475	23.80
Manthai West	608	30.46
Madhu	553	27.71
Total	1,996	100.00

Lively Hood and Economic Patterns of this District

- Paddy Cultivation
- Fishing
- Plantation

The distribution of the population of the District.

- Population of the Divisional Secretariats wise

Divisional Secretariats	Population	Families
Mannar Town	70,379	20,421
Nanattan	22,611	7,248
Musali	29,476	8,740
Manthai West	26,328	8,040
Madhu	14,070	4,414
Total	162,864	48,863

- Population by Ethnic Wise

Ethnic	Population
Tamils	95,172
Muslims	66,714
Sinhalies	978
Total	162,864

Weather Report

The district of Mannar is a dry zone that has high temperature and the rain-fall is very low. The temperature in this district varies from 28°C- 33°C and the average rain-fall is from 74mm-104mm.

Basic Statistical Information of the District

✓ Name of the district	: Mannar
✓ Province	: Northern Province
✓ Total land Area	: 1,996 Sq.km
✓ No of Divisional Secretariat Divisions	: 05
✓ No of Grama Niladharies	: 153
✓ No of Villages	: 616
✓ No of Polling Divisions	: 98
✓ No of Municipal Councils	: 00
✓ No of Urban Councils	: 01
✓ No of Pradesiya Sabah	: 04
✓ No of Circuit & Holiday Bungalows, Quarters	: 44
✓ No of Members of Parliament	: 06
✓ No of Members of Provincial Council	: 06
✓ No of Members of Local Government Authorities	: 94
✓ Registered Voters	: 89,794
✓ Population	: 162,864

1.2. Vision, Mission, Objectives of the Institution

Vision

Pioneering the sustainable development process of Mannar District to upgrade the living standard of the people.

Mission

Coordinating and monitoring the activities of all institutions inclusive of public and private in order to improve the performance and deliver sustainable services efficiently and effectively to satisfy the aspirations of the Government and those of the public at low cost with care and caution.

Objective

The objective of the District Secretariat is the coordination of all public and private sector activities carrying out of function delegated by various legal enactments, formulation of the socio economic development projects monitoring the implementation, guidance and ensure that the benefits are enjoyed by those concerned.

1.3. Key Functions

- Performing all functions and activities in respect of all the employees.
(Maintaining Personal Files, Leave, Salary, Overtime, Holiday Payment, Employees Warrant, Loan, Etc.)

Providing following services to public or coordinating to get these services from the respective institutions.

- National Identity Card, Motor Traffic Revenue License, Business Registration Certificate, Birth, Death and Married Certificates, Driving Licenses.
- Maintaining & providing the Voters Register.
- Arrangement for providing permit, deed for land and resolving land issues.
- Providing monthly contribution for the elders and vulnerable people of the district.
- Arranging activities for improving the mental health of the people (Counseling).
- Motivate and train the unemployed groups and families which have woman as head.

Implementation and maintenance of sound financial transaction system to achieve the overall objectives

- Spending annual allocation efficiently with approval and accounting.
- Making the payment of all employees' related payments.
- Utilizing the fund with adequate control which is in the Kachcheri deposit accounts.
- Preparing & sending monthly and yearly and all other reports to the respective Department, Ministry and Treasury.
- Making all payments for goods and services received by district /divisional secretariat.
- Conducting Board of Surveys and preparing the procurement plan of the year.

Organizing activities for encouraging and inducing the Art, Culture and Values of the Societies of this District.

- District Cultural Events, Sports Meets, Conducting National and District Level Festivals.

Designing the plan for efficient utilization of the District Resources.

- District Land use and Planning Division
- Industrial Development Unit
- District Agriculture Unit.

Safeguarding general public from the Disaster.

- Safeguarding general public from the disaster (flood, storm, drought) fulfilling the basic needs of the affected people with the participation of the Non-Government Organization.

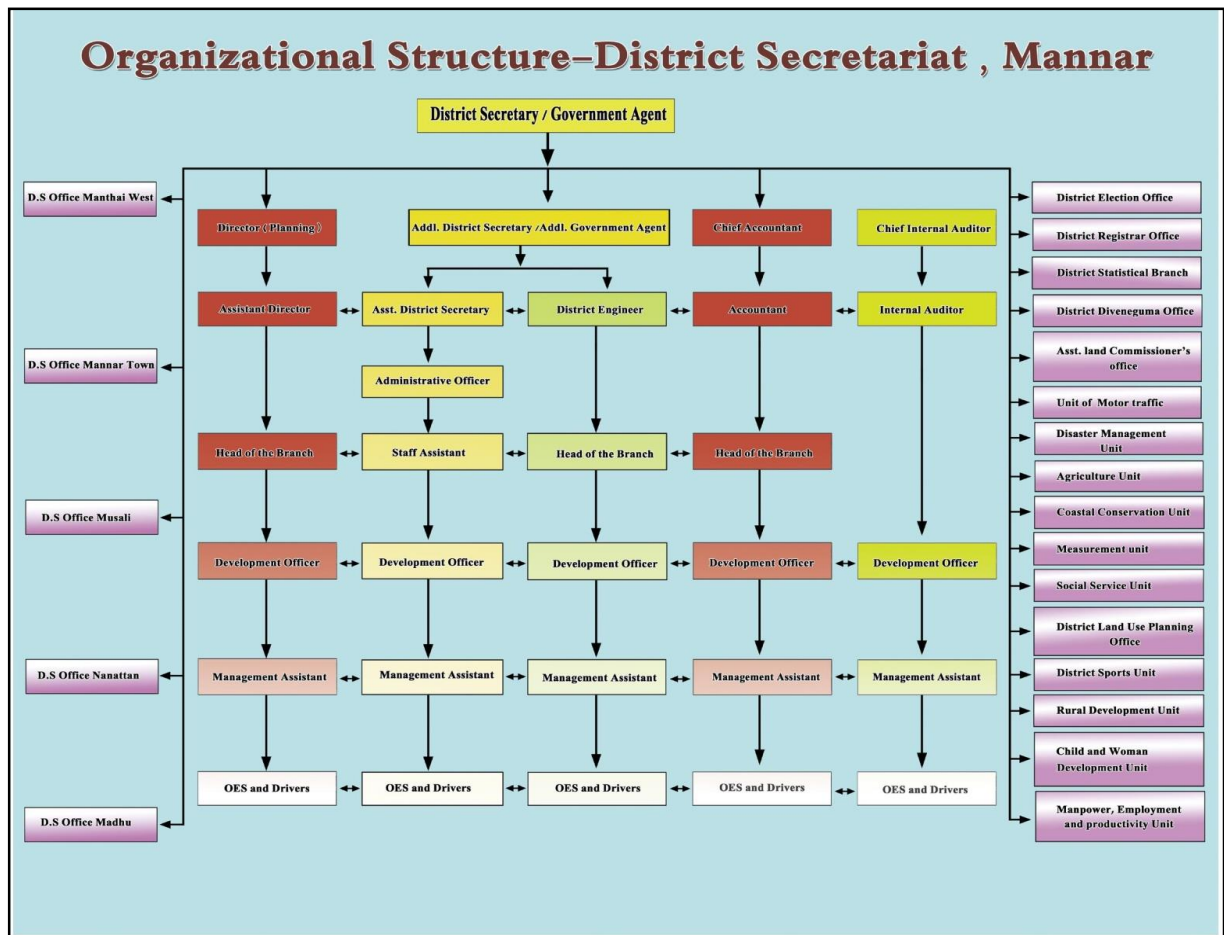
Collecting & Maintaining Basic Statistic of the District.

- It has been done by the District Unit of this District.

Strengthening the Divisional Sustainable Development.

- Development of Road, Irrigation and Electricity Facilities.
- Utilize & supervise effectively the amount received from decentralized for district development projects.
- Implementing and supervising the projects which have been introduced by the government.(Samurdhi)
- Providing the assistance for Housing Projects.
- Compensation for the war affected people.

1.4. Organizational Chart



1.5. Divisional Secretariats of the District Secretariat.

- Mannar Town
- Nanattan
- Musali
- Manthai West
- Madhu

1.6. Institutions**District Secretariat Mannar, Head No – 265**

Type of Allocation	Original	Final
Recurrent Expenditure		
1001 - Salaries & Wages	163,000,000.00	161,050,000.00
1002 - Overtime & Holiday Payments	6,100,000.00	5,250,000.00
1003 - Other Allowances	77,500,000.00	76,000,000.00
1101 - Domestic	4,200,000.00	3,700,000.00
1201 - Stationery & Office Requisites	6,180,000.00	8,340,850.00
1202 - Fuel	11,100,000.00	10,681,150.00
1203 - Diets & Uniforms	1,000,000.00	700,000.00
1205 - Other	1,100,000.00	1,150,000.00
1301 - Vehicles	11,500,000.00	10,500,000.00
1302 - Plant and Machinery	3,200,000.00	4,000,000.00
1303 - Building and Structures	5,000,000.00	6,700,000.00
1401 - Transport	1,570,000.00	1,220,000.00
1402 - Postal & Communication	3,900,000.00	3,808,000.00
1403 - Electricity & Water	7,100,000.00	6,260,000.00
1404 - Rents & Local Taxes	730,000.00	520,000.00
1409 - Other	17,100,000.00	15,900,000.00
1501 – Welfare Programme (COVID-19)	1,000,000.00	1,000,000.00
1506 - Property Loan Interest to Public Servants	720,000.00	720,000.00
Recurrent Total	322,000,000.00	317,500,000.00
Rehabilitation & Improvements of Capital Assets		
2001 - Building & Structures	6,000,000.00	6,000,000.00
2002 - Plant, Machinery & Equipment	1,000,000.00	1,500,000.00
2003 - Vehicles	6,000,000.00	6,000,000.00
2102 - Furniture & Office Equipment	2,500,000.00	6,387,500.00
2103 - Plant, Machinery & Equipment	2,000,000.00	2,000,000.00
2104 - Buildings & Structures	44,700,000.00	44,700,000.00
2401 - Staff Training	800,000.00	912,500.00
2509 - Other	55,000,000.00	55,000,000.00
Capital Total	118,000,000.00	122,500,000.00
Total	440,000,000.00	440,000,000.00

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

2. Chapter 02 – Progress and the Future Outlook

2.1. Special Achievements, Challenges and Future goals.



Mannar district is located in the northern part of Sri Lanka. The district covers an area of 1996 square kilometers and has an average population density of 33 per square kilo meter. As per the updated report the total population of Mannar district is found to be 162,864. Administratively this district has 5 Divisional Secretariats and covers 153 Grama Niladharies Divisions and 616 villages. There are five local bodies functioning in the district.

This District is predominantly Agricultural District, and has land extent of 24,600Ha. To undertake the paddy cultivation. In addition, cultivation of other field crops, livestock farming, forestry and marine and inland fishing are the main components. There are 22,054 farm families engaged in agriculture related activities.

According to the recent survey nearly 13,500 families have been identified as most vulnerable in the district. 2,342 disable persons, 994 war widows, 89 orphans and 8,074 women headed families are in this district.

Achievements

The Organization has a management structure that determines relationship between functions and positions and also it subdivides its delegate role, responsibilities and authority to carry out defined tasks. District Secretariat management is creating a fundamental environment which supports to undertake very applicable administration to achieve the certain achievements.

The district administration through government and non-government organizations has been working to protect all the people of the district, provide them with safe living, livelihood and medical assistance. Some of the works carried out in the district are:

- 50 projects under the Livelihood, Public Infrastructure, Environmental Development, Social Welfare and Social Development under the Dialogue with Village Program have been finalized at the Divisional Secretariat level with an allocation of Rs 11.74 million.
- Under the Home Garden Cultivation Scheme, 18,662 beneficiaries have been provided with seeds and seedlings at a cost of Rs 32.765 million and the scheme has been implemented to benefit the people.
- Applications are collected from the beneficiaries through Divisional Secretariats as per Circular No. 2117/55-2019 forwarded to Welfare Benefits Board.

An evaluation report on the planning and expenditure of the Welfare Benefits Board has been sent to the Ministry.

All received applications are entered in online and verified by the Ministry.

Information Technology training (WBB) for Grama Niladharis, Development Officers, Samurthi Officers has been provided by the Information Technology Officer in each Divisional Secretariats.

- Under the Ministry of Justice, a scheme for providing drinking water to the public with a fund of Rs 3.35 million has been implemented in Musali Divisional Secretariat.
- A grand production fair has been organized and successfully conducted at the District Secretariat with the aim of promoting market opportunities for local products.

Various programs to ensure food security, food storage and nutrition have been successfully started and carry out at the village level.

Under this program, food banks are created at the village level, through which food and essential items are provided to the poorest people, pre-school children. Also, meal is provided to school students through the World Food Program.

Market opportunities are created to encourage the local entrepreneurs.

Challenges

Human Resources: - It is the most important part of the administration to deliver the excellent service to the public. The Engineer of Vavuniya district is also acting the duties in Mannar. The post of Translator, Electrician and Draftsman have been vacant for a long time. Also there is no any Technical Officer in the District and Divisional Secretariats.

Fuel Shortages: - It has faced massive fuel shortages since early to mid-year. This problem is faced not only in our district but in all parts of the country. However, by facing the challenges, the limited fuel available at that time was able to be distributed to the fishermen community of the district, public transport, private transport services, general public, business places, visitors from abroad and many more parties.

Participation of all the officers of the district was obtained for speedy registration and distribution of family cards in Grama Niladharis Divisions and bringing them under a uniform system so that no family is left out of fuel distribution.

Financial Challenges

In our administrative District several type of the projects were implemented by District Secretariat and Divisional Secretariats in year of 2022 under the Government funds. Every year we are faced some of the following difficulties or challenges.

- Inadequate availability of funds for certain allocations on time. (Voucher in hand 2019, 2020, 2021)
- Delay payment creates an unnecessary time extension for every project thereby we are unable to achieve the actual target.
- Usually projects approval received for late part of the years thereby some of the projects could not be completed within the time duration because of the seasonal change. (rain)

Physical Challenges

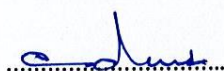
Inadequate office building facilities, especially Nanattan Divisional Secretariat s still functioning in an old and small building. Certain number of the new graduate trainees attached in here but there are no room to accommodate and provide the expected training to them.

Goals

Forming dynamic task groups to lead the District towards sustainable development, through constructor good government process and empowering human life with an effective and efficient administration optimum resource management will have to be carried out with the absolute Participation of the all-stake holders such as state private, politicians and public.

Ensuring the food security by increasing local productions.

Thus the above expected goals can be achieved not only at the district level but also at the national level.



A. Stanley Demel

District Secretary / Government Agent

Mannar District.

**A. Stanley Demel,
District Secretary,
Mannar.**

3. Chapter 03 – Overall Financial Performance for the Year - 2022

3.1. Statement of Financial Performance

Statement of Financial Performance for the period ended 31st December 2022					ACA-F
Budget 2022	Note	Actual			
Rs.		2022 Rs.	2021 Rs.		
- Revenue Receipts		-	-		
- Income Tax	1	-	-		
- Taxes on Domestic Goods & Services	2	-	-		ACA-1
- Taxes on International Trade	3	-	-		
- Non Tax Revenue & Others	4	-	-		
Total Revenue Receipts (A)		-	-		
- Non Revenue Receipts		-	-		
- Treasury Imprests		909,988,178	1,101,159,500		ACA-3
- Deposits		188,143,005	249,471,298		ACA-4
- Advance Accounts		12,485,076	13,019,690		ACA-5
- Other Main Ledger Receipts		-	-		
Total Non Revenue Receipts (B)		1,110,616,259	1,363,650,488		
Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		1,110,616,259	1,363,650,488		
Remittance to the Treasury (D)		-	-		
Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		1,110,616,259	1,363,650,488		
Less: Expenditure					
- Recurrent Expenditure					
242,300,000 Wages, Salaries & Other Employment					
73,480,000 Benefits	5	225,573,164	212,558,660		ACA-2(ii)
1,720,000 Other Goods & Services	6	65,693,317	49,012,502		
- Subsidies, Grants and Transfers	7	646,394	18,458,989		
- Interest Payments	8	-	-		
- Other Recurrent Expenditure	9	-	-		
317,500,000 Total Recurrent Expenditure (F)		291,912,875	280,030,151		
Capital Expenditure					
13,500,000 Rehabilitation & Improvement of Capital Assets	10	7,226,394	5,819,399		ACA-2(iii)
53,087,500 Acquisition of Capital Assets	11	51,826,915	46,796,120		
- Capital Transfers	12	-	-		
- Acquisition of Financial Assets	13	-	-		
912,500 Capacity Building	14	605,542	873,662		
55,000,000 Other Capital Expenditure	15	49,364,747	-		
122,500,000 Total Capital Expenditure (G)		109,023,598	53,489,181		
Deposit Payments		210,669,243	264,028,212		ACA-4
Advance Payments		13,549,814	8,969,338		ACA-5
Other Main Ledger Payments		-	-		
Total Main Ledger Expenditure (H)		224,219,057	272,997,550		
Total Expenditure I = (F+G+H)		625,155,530	606,516,882		
Balance as at 31st December J = (E-I)		485,460,729	757,133,606		
Balance as per the Imprest Reconciliation Statement		485,460,729	757,133,606		ACA-7
Imprest Balance as at 31st December		-	-		ACA-3

3.2. Statement of Financial Position

Statement of Financial Position As at 31st December 2022				ACA-P
	Note	Actual 2022	2021	
Non Financial Assets				
Property, Plant & Equipment	ACA-6	906,188,318	855,563,574	
Financial Assets				
Advance Accounts	ACA-5/5(a)	50,967,448	49,902,710	
Cash & Cash Equivalents	ACA-3	-	-	
Total Assets		957,155,766	905,466,284	
Net Assets / Equity				
Net Worth to Treasury		(109,798,085)	(133,389,061)	
Property, Plant & Equipment Reserve		906,188,318	855,563,574	
Rent and Work Advance Reserve	ACA-5(b)			
Current Liabilities				
Deposits Accounts	ACA-4	160,765,533	183,291,771	
Unsettled Imprest Balance	ACA-3	-	-	
Total Liabilities		957,155,766	905,466,284	

Detail Accounting Statements in ACA format Nos. 2 to 7 presented in pages from 6 to 36 and Annexures to accounts presented in pages from 37 to 44 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.



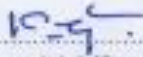
Chief Accounting Officer
Name :
Designation :
Date : 31.02.2023

Neel Bandara Hapuhinne
Secretary
Ministry of Public Administration, Home Affairs,
Provincial Councils & Local Government
Home Affairs Division



Accounting Officer
Name :
Designation :
Date : 17.02.2023

A. Stanley Demel,
District Secretary,
Mannar.



Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
Name :
Date : 17.02.2023

K. Yogendran
Chief Accountant
Mannar.

3.3. Statement of Cash Flows

Statement of Cash Flows for the Period ended 31st December 2022			ACA-C
	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	64,662,148	55,457,724	
Imprest Received	909,988,178	1,101,159,500	
Recoveries from Advance	16,216,077	16,987,862	
Deposit Received	188,143,005	249,471,298	
Total Cash generated from Operations (A)	1,179,009,408	1,423,076,384	
Less - Cash disbursed for:			
Personal Emoluments & Operating Payments	290,651,191	261,531,282	
Subsidies & Transfer Payments	646,394	18,458,989	
Expenditure incurred on behalf of Other Heads	554,938,887	816,804,482	
Imprest Settlement to Treasury	-	-	
Advance Payments	16,552,839	12,204,307	
Deposit Payments	210,669,243	264,028,212	
Total Cash disbursed for Operations (B)	1,073,458,554	1,373,027,272	
NET CASH FLOW FROM OPERATING ACTIVITIES (C) = (A)-(B)	105,550,854	50,049,112	
Cash Flows from Investing Activities			
Interest	2,711,369	2,725,374	
Dividends	-	-	
Divestiture Proceeds & Sale of Physical Assets	761,375	714,695	
Recoveries from On Lending	-	-	
Total Cash generated from Investing Activities (D)	3,472,744	3,440,069	
Less - Cash disbursed for:			
Purchase or Construction of Physical Assets & Acquisition of Other Investment	109,023,598	53,489,181	
Total Cash disbursed for Investing Activities (E)	109,023,598	53,489,181	
NET CASH FLOW FROM INVESTING ACTIVITIES (F) = (D)-(E)	(105,550,854)	(50,049,112)	
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G) = (C) + (F)	-	-	
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)	-	-	
Opening Cash Balance as at 01st January	-	-	
Closing Cash Balance as at 31st December	-	-	

3.4. Notes to the Financial Statements

ACA - 2

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

Expenditure Head No :265 Ministry / Department / District Secretariat :Mannar

Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetary 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	322,000,000	-	(5,290,000-9,790,000=4,500,000)	317,500,000	291,912,875	25,587,125
	(2) Capital	118,000,000	-	(9,000,000-4,500,000=4,500,000)	122,500,000	109,023,598	13,476,402
	Sub Total	440,000,000		(9,790,000-9,790,000)	440,000,000	400,936,473	39,063,527
Programme (2)	(1) Recurrent	-	-	-	-	-	-
	(2) Capital	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-
	Grand Total	440,000,000	-	(9,790,000-9,790,000)	440,000,000	400,936,473	39,063,527

Rs.

K. Yogendran
Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date :17.02.2023
K. Yogendran
Chief Accountant
Mannar.

ACA-3

Statement of Imprest Account for the year 2022

Ministry / Department / District Secretariat :Mannar
Expenditure Head No. :265

Rs.

Imprest Account No.	Imprest Balance as at 1st January 2022			Imprest Received			Imprest Settlement			Imprest Balance as at 31st December 2022			Imprest Balance as at 31st December 2022 as per Entity Books	Imprest Balance as at 31st December 2022 as per Treasury Books
	1			2			3			4				
	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		
	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)	6
283/22	0	0	0	909,988,178	215,081,613	1,125,069,791	1,125,069,791	0	1,125,069,791	0	0	0	0	0

1. Please show reasons for difference between 4 and 6 above .
 (1) Remitted to the Treasury but not updated cash book balance as at 31/12/2022
 (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 :17.02.2023
K. Yogendran
 Chief Accountant

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

Statement of Deposit Accounts as at 31st December 2022

ACA -4

Expenditure Head No :265

Ministry / Department / District Secretariat :Mannar

Rs.

Name of 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	6000-0-0-1-103	-	6,290	-	6,290	6,290
Deposits Temporary Retained Payable to Third Parties	6000-0-0-13-98	6,606,217	56,457,863	60,924,755	2,139,325	2,139,325
Revenue Transfer to Provincial Councils	6000-0-0-14-17	3,042,950	5,732,019	6,106,181	2,668,788	2,668,788
Retention Money for Construction	6000-0-0-16-89	53,307,348	9,723,474	40,621,824	22,408,998	22,408,998
Compensation	6000-0-0-17-28	103,831,274	65,730,523	47,310,306	122,251,491	122,251,491
Temporary Retention for Statutory Payments	6000-0-0-18-93	229,139	576,925	627,125	178,939	178,939
Funds Received for Reimbursement of Expenditure	6000-0-0-20-16	16,274,843	49,915,911	55,079,052	11,111,702	11,111,702
		183,291,771	188,143,005	210,669,243	160,765,533	160,765,533

*Only the relevant deposit numbers should be included.

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date :17.02.2023

K. Yogendran
Chief Accountant
Mannar.

Statement of Advance Accounts as at 31st December 2022

ACA- 5

Expenditure Head No :265

Ministry / Department / District Secretariat :Mannar

Rs.

Name of Advance Account	Advance Account Number	No. of Advance Accounts	Balance as at 1st January 2022 (1)	Maximum Limits of Expenditure Rs.15,000,000.00		Minimum Limits of Receipts Rs 12,000,000		Maximum Limits of Debit Balance Rs.65,000,000.00	Maximum Limits of Liabilities Rs 15,000,000	Balance as per Treasury Books as at 31st December 2022
				Debits during the year		Credits during the year		Balance as 4=(1)+(2)-(3)		
				(2)		(3)				
				In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advance to Public Officers	265-01	-	49,902,710	13,369,394	180,420	11,412,225	1,072,851	50,967,448		50,967,448
(2) Other Advances										
(3) Miscellaneous Advances										

Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date :17.02.2023

K. Yogendran
Chief Accountant
Mannar.

Statement of Imprest Reconciliation

ACA-7

Revenue Collected by Other Entities on behalf of Reporting Entity	-	
Expenditure incurred by Reporting Entity on behalf of Other Entities	554,938,887	
Debits made to Advance "B" Account on behalf of Other Entities	3,003,025	
Credits made to Advance "B" Account by Other Entities	1,072,851	559,014,763
Less:		
Revenue Collected by Reporting Entity on behalf of Other Entities	68,134,892	
Expenditure incurred by Other Entities on behalf of Reporting Entity	615,290	
Credits made to Advance "B" Account on behalf of Other Entities	4,803,852	
Debits made to Advance "B" Account by Other Entities	-	73,554,034
Imprest Adjustment Balance as at 31st December 2022		485,460,729

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

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

Annexure-(i)

Expenditure Head No :265
Programme No. & Title :1

Ministry / Department / District Secretariat : Mannar

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

	Value	No. of Cases	Total Amount (Rs.)
Below Rs. 25,000.00			
Over Rs. 25,000.01		2	293,433
			293,433.00

Classification of the cases by nature of Losses.	No. of Cases	Value (Rs.)
1.WPPC-3991 Accident on 16.02.2021	1	45,433
1.WPPC-4904 Accident on 11.01.2022	1	248,000
Total		293,433

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

	Value	No. of Cases	Total Amount (Rs.)
Below Rs. 25,000.00		1	17,436
Over Rs. 25,000.01		1	103,250
			120,686

Classification of the cases by Nature of Losses	No. of Cases	Value (Rs.)
1.WPPC-3991 Accident on 16.02.2021	1	17,436
1.WPPC-4904 Accident on 11.01.2022	1	103,250
3	-	-
4	-	-
Total		120,686

Age Analysis per (ii)

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

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

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

Note: WPPD-4292 Accident on 23.11.2021 and NPNB - 0762 Accident on 28.01.2022, which are vehicle Repaired actual amount not clarified by insurance.

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Chief Financial Officer /Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date :17.02.2023

K. Yogendran
Chief Accountant
Mannar.

Annexure (III)

Statement of Commitments and Liabilities as at 31st December
 Name of Special Expenditure Unit/Ministry/Department/District Secretariat:Mannar
 Expenditure Head No:265
 Programme No. & Title:1

Name of the Person/Institution	Commitment No.	Date	Head	Programme	Project	Sub Project	Object Code	Item Code	Finance Code	Commitment (Rs.)	Commitment Balance (Rs.)	Liability Date	Liability Amount (Rs.)	Revised Liability (Rs.)	Paid Liability (Rs.)	Liability Balance (Rs.)
										(1)	(2)=(1)-(3)		(3)	(4)	(5)	(6)=(4)-(5)
1. Ministries/Government Department																
Total																
2. State Corporations/Statutory Boards																
President WRDS Uppukulam North	Co-002	31-Dec-22	265		1	1	0	2001	11	1,013,000	0	31-Dec-22	1,013,000	0	0	0
Sri Lanka Telecom Ltd	Co-004*1	31-Dec-22	265		1	1	0	2002	11	298,331	0	31-Dec-22	298,331	0	0	0
Sri Lanka Telecom Ltd	Co-004*2	31-Dec-22	265		1	1	0	1302	11	39,615	0	31-Dec-22	39,615	0	0	0
President WRDS Chavakkadu	Co-008	31-Dec-22	265		1	1	0	1302	11	250,000	0	31-Dec-22	250,000	0	0	0
President WRDS Uppukulam North	Co-009	31-Dec-22	265		1	1	0	1303	11	499,000	0	31-Dec-22	499,000	0	0	0
President WRDS Panskaddikoddu East	Co-011	31-Dec-22	265		1	1	0	2002	11	700,000	0	31-Dec-22	700,000	0	0	0
President WRDS Moddalkadai	C211222	31-Dec-21	265		1	1	0	2001	11	558,601	0	28-Dec-21	558,601	0	0	0
President WRDS Moddalkadai	C211283	31-Dec-21	265		1	1	0	2001	11	284,542	0	4-Jan-22	284,542	0	0	0
Total																
3. Others (Private Parties)																
Mannar Book House	Co-003	31-Dec-22	265		1	1	0	1409	11	171,375	0	31-Dec-22	171,375	0	0	0
S.A.R. Traders	Co-005	31-Dec-22	265		1	1	0	1409	11	62,330	0	31-Dec-22	62,330	0	0	0
Northlink Engineering	Co-006	31-Dec-22	265		1	1	0	1201	11	273,860	0	31-Dec-22	273,860	0	0	0
Metropolitan Technologies(Pvt) Ltd	Co-007	31-Dec-22	265		1	1	0	2104	11	588,559	0	31-Dec-22	588,559	0	0	0
Abdul Cader Construction	LIAB-48	31-Dec-21	265		1	1	0	2104	11	3,005,680	0	31-Dec-21	3,005,680	0	0	0
Abdul Cader Construction	LIAB-49	31-Dec-21	265		1	1	0	2104	11	6,155,684	0	31-Dec-21	6,155,684	0	0	0
Total																
Grand Total																
13,900,577																

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

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

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

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

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 Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date :17.02.2023

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K. Yogendran
 Chief Accountant
 Mannar

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**

Expenditure Head No. :265

Ministry / Department / District Secretariat :Mannar

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2022	Balance as Per Cash Book as at 31/12/2022	Total Value of Cheques not yet Presented to Bank as at 31/12/2022 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
			(Rs.)	(Rs.)		
1	Bank of Ceylon Taprobane	0007041949	-	-	-	2022 December
2	Bank of Ceylon Mannar	0007041952	60,839,662	-	1,600	2022 December
3	Bank of Ceylon Mannar	0007041958	15,832,084	-	-	2022 December
4	Bank of Ceylon Mannar	0007041959	6,274,968	-	-	2022 December
5	Bank of Ceylon Mannar	0007041960	9,387,629	-	39,000	2022 December
6	Bank of Ceylon Mannar	0007041961	8,473,918	-	-	2022 December
7	Bank of Ceylon Mannar	0007041964	5,615,138	-	-	2022 December
			106,423,399		40,600	

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

109
 Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date :17.02.2023

K. Yogendran
 Chief Accountant
 Mannar.

3.5. Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	As a % Final Revenue Estimate
1003.07.02	Registration Fees relevant to the Department of Registrar General	-	-	6,455,800	-
1003.07.03	Private Timber Transport	-	-	81,752	-
1003.07.05	License Taxes relevant to the Ministry of Defense	-	-	5,400	-
1003.07.99	Other license & Taxes	70,000	172,000	190,124	110.54
2002.01.01	Rent on Government Building & Housing	2,000,000	2,000,000	2,947,029	147.35
2002.02.99	Interest -Other	3,000,000	3,000,000	2,711,369	90.38
2003.02.13	Examination & Other fees	-	-	25,800	
2003.02.14	Fees under the Motor Traffic Act & other receipts	-	-	15,829,450	
2003.02.03	Fees Under Registration of Persons	-	-	1,278,250	
2003.02.06	Fees under the Fauna & Flora Protection Ordinance	-	-	207,072	
2003.02.99	Sundry Administration fees & Charge	225,000	100,000	111,243	111.24
2003.99.00	Other Receipts	18,000,000	18,000,000	21,458,457	119.21
2004.01.00	Social Security Contribution / W & OP	-	-	16,071,771	
2006.02.02	Sale of Capital Assets Others	160,000	500,000	761,375	152.28
Total				68,134,892	

3.6. Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent Expenditure				
Personal Emoluments				
1001 - Salaries & Wages	163,000,000	161,050,000	149,723,324	92.97
1002 - Overtime & Holiday Payments	6,100,000	5,250,000	4,066,799	77.46
1003 - Other Allowances	77,500,000	76,000,000	71,783,041	94.45
Travelling Expenditure	0	0	0	
1101 – Domestic	4,200,000	3,700,000	2,892,036	78.16
Supplies	0	0	0	
1201 - Stationery & Office Requisites	6,180,000	8,340,850	7,402,395	88.75
1202 – Fuel	11,100,000	10,681,150	10,541,101	98.69
1203 - Diets & Uniforms	1,000,000	700,000	599,520	85.65
1205 – Other	1,100,000	1,150,000	1,046,541	91.00
Maintenance Expenditure	0	0	0	
1301 – Vehicles	11,500,000	10,500,000	9,331,732	88.87
1302 - Plant and Machinery	3,200,000	4,000,000	3,509,765	87.74
1303 - Building and Structures	5,000,000	6,700,000	5,700,634	85.08
Services	0	0	0	
1401 – Transport	1,570,000	1,220,000	1,150,000	94.26
1402 - Postal & Communication	3,900,000	3,808,000	3,738,514	98.18
1403 - Electricity & Water	7,100,000	6,260,000	5,236,309	83.65
1404 - Rents & Local Taxes	730,000	520,000	489,921	94.22
1409 – Other	17,100,000	15,900,000	14,054,849	88.40
Transfers	0	0	0	
1501 - Welfare Programme (COVID-19)	1,000,000	1,000,000	505,000	50.50
1506 - Property Loan Interest to Public Servants	720,000	720,000	141,394	19.64
Recurrent Total	322,000,000	317,500,000	291,912,875	91.94
Capital Expenditure				
Rehabilitation & Improvements of Capital Assets				
2001 - Building & Structures	6,000,000	6,000,000	4,986,553	83.11
2002 - Plant, Machinery & Equipment	1,000,000	1,500,000	488,898	32.59
2003 - Vehicles	6,000,000	6,000,000	1,750,943	29.18
Acquisition of Capital Assets	0	0	0	
2102 - Furniture & Office Equipment	2,500,000	6,387,500	5,967,650	93.43
2103 - Plant, Machinery & Equipment	2,000,000	2,000,000	1,709,589	85.48
2104 - Buildings & Structures	44,700,000	44,700,000	44,149,676	98.77
Capacity Building	0	0	0	
2401 - Staff Training	800,000	912,500	605,542	66.36
Gama Samanga Pilisandararak	0	0	0	
2509-68 – Rural Development Project	14,000,000	14,000,000	11,744,679	83.89
2509-69 – Development of Local Government Divisions	15,500,000	15,500,000	15,378,889	99.22
2509-70 – Decentralized Budget	8,000,000	8,000,000	4,854,339	60.68
2509-71 – Rural Livelihood Development	17,500,000	17,500,000	17,386,840	99.35
Capital Total	118,000,000	122,500,000	109,023,598	89.00
Total	440,000,000	440,000,000	400,936,473	91.12

3.7. In terms of F.R. 208 grant of Allocations for expenditure to this Department District Secretariat

S. No	Head No	Name of the Ministry/ Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization
				Original	Final		
1.	101	Ministry of Buddhasasana, Religious and Cultural Affairs	Leaflet printing for Artist	7,500	7,500	7,500	100.00
2.	102	Ministry of Finance Economic Stabilization and National Policies	Salary and Others	154,335	154,335	154,335	100.00
3.	103	Ministry of Defense	Drought relief, Flood relief, , Emergency work for disaster, salary and other recurrent	16,546,153	16,546,153	16,534,978	99.93
4.	110	Ministry of Justice, Prison affairs and constitutional reforms	Reconciliation through economic engagement programme (REESP) Mediation board payments, Trainings for Tamil Sinhala language	6,490,955	6,490,955	6,489,183	99.97
5.	111	Ministry of Health	Salary and Other Recurrent	620,483	620,483	620,483	100.00
6.	116	Ministry of Trade	Salary and Others	461,759	461,759	461,759	100.00
7.	118	Ministry of Agriculture	Training programs, Progress review meetings, Crop cultivation programme, Salary & Others	24,533,193	24,533,193	23,951,342	97.63
8.	122	Ministry of Tourism Lands	Salary and Others	565,080	565,080	565,080	100.00
9.	123	Ministry of Urban Development and Housing	Acceleration Development Project, Infrastructure Development Programme and Housing	89,930,063	89,930,063	89,501,133	99.52

10.	126	Ministry of Education	Vidatha Programme	1,496,427	1,496,427	1,484,315	99.19
11.	130	Ministry of Public administration, Home affairs, Provincial Councils and Local Government	School Library improvement, Tamil, Sinhala, English Name Board Construction, Circuit Bungalow maintains, Salary and Other allowance	147,514,256	147,514,256	146,734,705	99.47
12.	149	Ministry of Industries	Traditional and Rural industrial Promotion	11,362,317	11,362,317	11,362,317	100.00
13.	160	Ministry of Environment	Salary and Other Allowance	561,480	561,480	561,480	100.00
14.	171	State Ministry of Women and Child affairs and Social empowerment	Nutrition food package for Pregnant mothers, Guru abimani, Women empowerment programme, Children's club meetings and other recurrent Elders payment, Salary and Other recurrent	139,848,015	139,848,015	138,485,043	99.03
15.	186	Ministry of Technology	AC maintenance and Electricity bills payment for E-NIC units	131,064	131,064	113,286	86.44
16.	187	Ministry of Investment promotion	Salary and other recurrent of IT Park	1,200,000	1,200,000	1,199,977	100.00
17.	189	Ministry of Public Security	Salary and Other recurrent	632,026	632,026	625,692	99.00
18.	193	Ministry of Labour and foreign employment	Travelling allowance for Development Officers, Training programme	300,220	300,220	280,672	93.49
19.	194	Ministry of Youth and Sports	School infrastructure development of MN/Murunkan MV, training programmes and other recurrent	6,017,709	6,017,709	5,465,180	90.82

20.	198	Ministry of Irrigation	Vehicle repair and other recurrent	472,500	472,500	460,221	97.40
21.	201	Department of Buddhist affairs	Dhamma school Teacher's allowance	6,600	6,600	6,600	100.00
22.	202	Department of Muslim Religious and Cultural Affairs	Travelling allowance	2,000	2,000	2,000	100.00
23.	203	Department of Christian Religious Affairs	Renovation of St. Theresa child Jesus church, Mullikulam	504,000	504,000	504,000	100.00
24.	206	Department of Cultural Affairs	Kalakaru Swadama, Sarwagamika program, Dolosmahe Pahane and other recurrent	682,611	682,611	649,297	95.12
25.	210	Department of Government Information	Purchasing of newspapers and other recurrent	97,280	97,280	89,302	91.80
26.	216	Department of Social Service	Salary and Other recurrent, community based Rehabilitation programmes	5,037,548	5,037,548	5,031,632	99.88
27.	217	Department of Probation and Child Care Service	Meetings, awareness programmes & other recurrent	488,106	488,106	484,046	99.17
28.	219	Department of Sports Development	Sports trainings and other recurrent	171,966	171,966	165,228	96.08
29.	227	Department of Registration of Persons	Salary and Others	4,658,816	4,658,816	4,569,133	98.07
30.	237	Department of National Planning	World Food Programme	33,994,616	33,994,616	29,434,845	86.59
31.	243	Department of Development Finance	Capital work and recurrent expenses of Warehouse	14,435,512	14,435,512	12,204,903	84.55
32.	252	Department of Census & Statistics	Surveys and Other Recurrent	724,779	724,779	707,238	97.58
33.	253	Department of Pensions	Civil Pension, W&OP pension and Other recurrent	26,040,318	26,040,318	23,928,961	91.89
34.	266	District Secretariat - Vavuniya	DCB	10,282,399	10,282,399	10,282,399	100.00
35.	267	District Secretariat - Mullaitheevu	DCB	1,020,788	1,020,788	1,020,788	100.00

36.	286	Department of Land Commissioner General	Salary and Others	573,495	573,495	572,160	99.77
37.	290	Department of Fisheries & Aquatic resources	District Fisheries office renovation - Bills in hand	61,812	61,812	61,812	100.00
38.	307	Department of Motor Traffic	Purchasing of Furniture, equipment, Plant & Machineries and other Recurrent	1,189,248	1,189,248	1,164,581	97.93
39.	326	Department of Community Based Corrections	Stationary	7,499	7,499	7,499	100.00
40.	327	Department of Land Use Policy Planning	Village level Land use plan surveys and other recurrent	382,075	382,075	365,559	95.68
41.	328	Department of Manpower and Employment	Job fair and awareness programmes, Smart Sri Lank building upgrading works and other recurrent	692,750	692,750	651,212	94.00
42.	334	Department of Multi - Purpose Development Task Force	Salary and other recurrent	14,430,901	14,430,901	14,231,729	98.62
Total				564,330,654	564,330,654	551,193,605	97.67

3.8. Performance of the Reporting of Non – Financial Assets.

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2022	Balance as per financial position report as at 31.12.2022	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	534,967,145	534,967,145	-	-
9152	Machinery and Equipment	200,787,462	200,787,462	-	-
9153	Land	29,870,000	29,870,000	-	-
9154	Intangible Assets	0	0	-	-
9155	Biological Assets	0	0	-	-
9160	Work in Progress	140,563,711	140,563,711	-	-
9180	Lease Assets	0	0	-	-
Total		906,188,318	906,188,318	-	-

3.09. Auditor General's Report

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தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



My No. NPCG/MN/NDS/05/2022

Your No.

Date: 24.05.2023

District Secretary,
District Secretariat,
Mannar.

Summary Report of the Auditor General on the Financial Statements of the District Secretariat of Mannar for the year ended 31st December 2022 in terms of Section 11 (1) of the National Audit Act No.19 of 2018

1.Financial Statements**1.1 Preconceived Opinion**

The Statement of financial as at 31stDecember 2022 of District Secretariat Mannar and Financial Performance for the year ended as at that date including the cash flow which was included in the financial statements for the year ended 31stDecember 2022 were audited under the section 154 (1) of the constitution of Democratic Socialist Republic of Sri Lanka to be read with the National Audit Act No 19 of 2018. My comments and observation are established in this report which will be submitted to the District Secretariat Mannar according to the Section 11(1) of National Audit Act No 19 of 2018. Auditor General's Report will be submitted to the parliament according to the Section 10 of National Audit Act No. 19 of 2018 to be read along with the article 154(6) of the constitution of Sri Lanka in due course.

In my opinion, it is reflecting the fair condition and real commutation theory, except the impact of the matters mentioned in paragraph 1.6 in this report, those financial statements of the District Secretariat of Mannar and financial performance and cash flow which were ended as at 31stDecember 2022.

1.2 The basis for Preconceived opinion

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

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

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

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

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

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

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

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

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

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

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

1.5 Report related to other legal requirements

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

- (a) the financial statements comply with the previous year
- (b) Following recommendations given by me regarding the financial statements of the preceding year are not implemented.

Sec. Ref.	Audit Observations _____	Recommendations _____
1.5 (2.2)	49 unidentified cheques Rs. 1,371,155	An inquiry should be held
1.5 3.(1.3) (b)	Uncompleted Road construction project at Koralimotte	Necessary steps should be taken in according to the agreement
1.5 (3.3)	208 houses constructed with funding of Rs. 151,600,000 are not utilized.	Steps should be taken to utilize after conducting a proper investigation

- 2.6 (a) In the year 2015, a sum of Rs.1000,000 was disbursed to recover the payments made to the beneficiaries of Vilankuli Grama houses which were not built. Niladhari Division by the Divisional Secretariat, Manthai West. The construction of 1,000,000 houses has not been completed to date and the beneficiaries have not lived there.
- 2.6(b) In the year 2017 a joint hostel for senior male officers was constructed by the District Secretariat. An additional allowance of Rs. 189,560/- and an amount of Rs. 28,434/- have been paid as Value Added Tax (VAT) to the contractor for this purpose.

1.6 Opinions on the Financial Statements

1.6.1 Financial Performance Statement

1.6.1.1 Non Financial Assets

The following issues were observed.

- (a) In the review year, sum of Rs. 7,226,394 disbursed for the renovation and upgrading of non-financial assets. However, a deficiency of Rs.7,226,394 reflected in total value of non-financial assets due to non-inclusion of this amount in the non-financial assets
- (b) A deficiency found in the non-financial assets due to non-inclusion of the valuation and accounting of following buildings consisting 2625 square feet in Mannar District Secretariat.

1.6.2 Lack of evidence for auditing

The authenticity of the payment of Rs.3,341,294/- for the Water Purification (RO System) project under the Scheme of Water Supply to Sinhala Gammuna Village through the allocation of the Ministry of Judicial, Prison Affairs and Constitutional Reforms could not be ascertained in the audit as it had not obtained proper permission from the District Engineer in the executive report of its work.

2. Financial Review**2.1 Imprest Management**

In the review year, due to non-receiving of the imprest valued sum of Rs. 6,983,867 under five numbers of capital expenditure objects from treasury as per estimates, it is fruitless in using financial allocations approved by the Parliament.

2.2 Expenditure Management

The following matters were observed.

- (a) In the District Secretariat total sum of Rs. 38,303,668 in related to 23 Nos. of expenditure heads are not utilized in the review year. And it represents 6% to 80% of the relevant expenditure heads.
- (b) Out of the allocation of Rs. 49,300,000 for eight expenditure object codes, Rs. 5,250,000 equals to 11% of the total allocation transferred to seven other expenditure object codes without utilizing intended purpose. And it indicates inefficiency in budget preparation.
- (c) Due to insufficiency of estimated amount of Rs. 19,780,000 for seven object codes, additional allocation of sum of Rs. 9,210,850 equals to more than 46% of the initial estimate had been transferred from seven other expenditure object codes.

- (d) It is observed, sum of Rs. 9,210,850 has been transferred to 07 expenditure subjects from other expenditure subjects in the District Secretariat. Yet, sum of Rs. 4,269,425, remained in the same expenditure object and it is equals to 7% to 34% of the total allocation are remained as savings in these expenditure subjects.
- (e) It is observed, that since a sum of Rs. 662,500 has been transferred to 03 expenditure subjects from other expenditure subjects Yet, 100% of the total allocation was not utilized and are remained as savings in these expenditure subjects. This indicates the transfer of expenditure subjects from other expenditure is not made in an effective manner.

2.3 Adherence to Liabilities and Controls

Since, Imprest valued Rs. 98,566,889 requested by the District Secretariat for the period from 2019-2021 it was not received. As a result, total liability of Rs. 98,566,889 has to be paid for one to three years.

2.4 Utilizing of the funds granted by other Ministries and Departments

As indicated in the expenditure report of the year 2022, 10% to 100% of the funds amounting to Rs. 9,151,431 granted by other Ministries and Departments under 30 number of capital expenditure subjects are remained due to non utilizing for due purposes and are remained as savings

2.5 Advance account balances

Necessary measures are not taken for last 03 to 05 years to recover total loan due balance sum of Rs.623,250 from five officers who are interdicted, deceased or intentionally vacated from the post according to section 4 of chapter XXIV of the Establishment Code.

2.6 Deposit account balances

- a) It is observed that sum of Rs. 9,253,953 of retention deposits in 197 accounts has been retained in general deposit account for more than two years without taking required steps according to Financial Regulation 571 in the District secretariat and Divisional secretariats.
- b) It is observed that sum of Rs. 9,778,444 under 69 deposits of Temporary retained deposits payable to third parties (6000-0-0-13-0-98) and Fund received for Reimbursement of Expenditure (6000-0-0-20-0-16) accounts has been retained in general deposit account for 03 to 43 months without utilizing.

3. Operational Review

3.1 Performance

3.1.1 Not receiving the expected benefits

- (a) The following points were observed regarding sprinkler equipments provided through the allocation of the Department of National Planning of Ministry of Finance under drip Irrigation Project of the World Food Programme

A sum of Rs. 26,348,460 has been paid without obtaining a detailed price list for purchasing of equipments for the above sprinkler irrigation project. It was observed that the following items were not included in the invoice received in connection with the said purchase.

- The Serial Numbers and the Accessories of the 74 Submersible Pumps purchased for the above purpose have not been mentioned.

- The Serial Numbers and the Accessories of the 06 Diesel Pumps purchased for the above purpose have not been mentioned.
- The details, quantities and description of each of the other items procured for the Drip Irrigation Project have not been mentioned.
- It was observed that Submersible Pump 2HP which was replaced by 1.5 HP Submersible Pump in the extended drip irrigation project did not work effectively due to lack of capacity.

(b) The following points were observed regarding the purchasing and distribution of water purification equipment under the project of providing drinking water to Sinhala Kammana Village through the funds allocated by the Ministry of Justice, Prison Services and Constitutional Reforms

- i. As per item 30 of the work estimate (BOQ) the capacity of the drinking water purification equipment's (Water Filter System) was mentioned as 750 LPH in the final bill and the invoice but the capacity of the equipments purchased was 500 LPH.
- ii. Since the provision for construction of safety fence for the building equipped with drinking water treatment equipments was not included in the assessment, an audit on its safety has not been satisfied.

3.2 Procurements

(a) The following points were observed regarding the contract worth of Rs. 3,283,000 with Kondachi Village Development Society on Sinhala Kammana Village Drinking Water Development project Under the allocation of the Ministry of Justice Prisons Services and Constitutional Reforms .

The audit has found evidence for not obtaining proper Technical guidelines as per paragraph 2.3 of the above circular in selecting the Community Based Organization for this project.

- (b). The following issues were observed regarding the procumbent procedure of Drip Irrigation Project awarded to 80 beneficiaries in Musali Divisional Secretariat using the allocation of Rs.26,348,460 from the Department of National Planning, Ministry of Finance Under World Food Programme
- i. It was observed that no procumbent plan and procumbent schedule was prepared as per 4.2 of Procumbent Guide for the year 2006.
 - ii. Since the Technical Evaluation Committee was appointed after the opening of the bidding papers, it could not fulfill the duties and responsibilities of the Technical Evaluation Committee as specified in 2.6.1(a) of the Procurement Guidelines.
 - iii. Although the said procurement method is referred to as National Competitive Quotation (NQQ), it was observed that samples of Quotation documents were not found in several National Procurement Procedure
 - iv. The minimum organizational specifications used in the bid document do not include such items such as Make / Model, Country of Manufacture, Country of Origin, Warranty, Post Qualification to be included.
 - v. When appointing expert to the Technical Evaluation Committee, no any expert was appointed in relation to the said procurement, which was observed to be contrary to the procurement guideline 2.8.1(b).
- (C) The following issues were observed regarding the document procedure related to the purchasing of 150 goats from the allocation of Rs.3,375,000 by the State Ministry of Rural Economy

- i. The recommendation of the Technical Evaluation Committee on bid Documents and the approval of the Procurement Committee have not been obtained relevant to Section 2.3.2(c) of the Procurement Guidelines, 2006, prior to the issuance of bid Documents for purchase of goats.
 - ii. It has been observed that though the process of appointment of Technical Evaluation Committee has to be done before the commencement of the process, the appointment was made on the opening day of the bidding Papers and there was no opportunity to take any action regarding the recommendation of those bidding Papers.
 - iii. Though section 18.1(9) of section-II (BDS) of the Bidding Data sheets specifies that there should be a remark regarding the after-sales service of the Tender Document, there are no such remarks of the same in the tender suppliers and Minimum Specification
 - iv. As per Section 2.11.3 of the Procurement Guidelines, the Summary Report should have been prepared by the Technical Evaluation Committee as per Section 2.11.3 of the Procurement Guidelines but such Summary Report was not available for audit.
- (d) Even though sum of Rs. 50,000,000 allocated for the construction works in phase 04 of Technical Park, car park and auditorium under capital head 265-1-1-0-2104 in the budget estimate of the year 2021, No detailed procurement plan prepared under section 4.2.1 of the Procurement guideline and no procurement time schedule prepared under section 4.2.3 of the Procurement guideline with regard to the above capital project.

3.3 Assets Management

No necessary actions taken to repair and use or dispose three vehicles, 02 tractors, 02 tractor trailer and 14 Motor cycles which are sited without using for a long time in District Secretariat. And no information could obtain for the audit regarding the details such as last used year and date

3.4 Losses and Damages

(a) The following facts were observed in connection with this vehicle accident which was occurred on 23rd November 2021.

- i. The vehicle was insured and the estimated amount of the loss was not mentioned in any of the reports and no action has been taken for more than a year on the value to be determined and obtained through the insurance policy.
- ii. Since the accident was occurred 15 months before, It was observed that none of the measures were taken as per the relevant financial regulations.

(b) The following facts were observed in connection with this vehicle accident which was occurred on 28th January 2021

Since the accident was occurred one year before, It was observed that action had not been taken as per the section 103 to 110 of the Financial Regulations

3.5 Weaknesses in Management

Even though sum of Rs. 72,565,061 spent with regard to the construction works of technical park, car park and auditorium which is implemented by District secretariat since the year 2018, following observations are made;

- i. Total estimates were not prepared with regard to the above works
- ii. No proper approval was received according to the rules of Urban Development Authority.
- iii. Architectural Drawings and Structural Drawings

4. Human Resource Management

The approved cadre of the District Secretariat and Divisional Secretariats is identified as 667. However, 172 numbers of vacant positions are observed at the end of the review year. Further there is an excess of 74 Development Officers.

P. Patkunan

Senior Assistant Auditor General

For Auditor General

4. Chapter 04 – Performance indicators

4.1. Performance Indicators of the Institute

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100%-90%	75%-89%	50%-74%
Land Permit	-	-	36%
Birth Certificate, Death Certificate, Marriage Certificate	100%	-	-
Vehicle Revenue License	-	88%	-
National Identity Card	90%	-	-
Business Registration	-	-	40%

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

5.1. Indicate the Identified respective Sustainable Developments Goals



End poverty in all its forms everywhere

Eradicating poverty in all its forms remains one of the greatest challenges facing humanity. While the number of people living in extreme poverty dropped by more than half between 1990 and 2015, too many are still struggling for the most basic human needs. The SDGs are bold commitment to finish what we started and end poverty in all forms and dimensions by 2030. This involves targeting the most vulnerable, increasing basic resources and services and supporting communities affected by conflict and climate-related disasters.

Goal No	Goal / Objective	Targets	Indicators of the achievement	Progress of Achievement to date		
				0% - 49%	50% - 74%	75%- 100%
	Reduce Poverty	Improve living standard	Provide 18,662 Home Garden in Livelihood Development Project by State Ministry of Finance	-	-	100%



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all

Achieving inclusive and quality education for all reaffirms the belief that education is one of the most powerful and proven vehicles for sustainable development. This goal ensures that all girls and boys complete free primary and secondary schooling by 2030. It also aims to provide equal access to affordable vocational training, to eliminate gender and wealth disparities and achieve universal access to a quality higher education.

Goal No	Goal / Objective	Targets	Indicators of the achievement	Progress of Achievement to date		
				0% - 49%	50% - 74%	75%- 100%
	Quality Education	Ensure equal access for all students to affordable and quality education infrastructure facilities	10 infrastructure facility for School under “Gama Samak Pilisandara” (Dialog with Village Programme by Ministry of Finance	-	-	100%



Ensure availability and sustainable management of water and sanitation for all

More and more countries are experiencing water stress, and increasing drought and desertification is already worsening these trends. Safe and affordable drinking water for all by 2030 requires we invest in adequate infrastructure, provide sanitation facilities, and encourage hygiene. Protecting and restoring water-related ecosystems is essential. Ensuring universal safe and affordable drinking water involves reaching over 800 million people who lack basic services and improving accessibility and safety of services for over two billion.

Goal No	Goal / Objective	Targets	Indicators of the achievement	Progress of Achievement to date		
				0% - 49%	50% - 74%	75%- 100%
	Clean Water and Sanitation	Achieve universal and equitable access to safe and affordable drinking water for all	Provide 04 Sanitary facility under “Gama Samak Pilisandara” (Dialog with Village Programme by Ministry of Finance	-	-	100%
		Achieve access to adequate and equitable sanitation facilities				
		Substantially increase water- use efficiency across all sectors and ensure sustainable withdrawal and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity	Drinking Water – Tube Well with tank and RO Plant under REEP Programme By ministry of justice, prison affairs and constitutional reforms (ONUR)	-	-	100%



Affordable and Clean Energy

Yet as the population continues to grow, so will the demand for cheap energy, and an economy reliant on fossil fuels is creating drastic changes to our climate. Investing in solar, wind and thermal power, improving energy productivity, and ensuring energy for all is vital if we are to achieve SDG 7 by 2030.

Expanding infrastructure and upgrading technology to provide clean and more efficient energy in all countries will encourage growth and help the environment.

Goal No	Goal / Objective	Targets	Indicators of the achievement	Progress of Achievement to date		
				0% - 49%	50% - 74%	75%- 100%
	Affordable and Clean Energy	Ensure access to affordable, reliable and modern energy service to our requirements Ensure universal access to affordable, reliable and modern energy services	Provided 02 Rural electricity connection under “Gama Samak Pilisandara” (Dialog with Village Programme by Ministry of Finance	-	-	100%



Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

Investment in infrastructure and innovation are crucial drivers of economic growth and development.

With over half the world population now living in cities, mass transport and renewable energy are becoming ever more important, as are the growth of new industries and information and communication technologies. Technological progress is also key to finding lasting solutions to both economic and environmental challenges, such as providing new jobs and promoting energy efficiency. Promoting sustainable industries, and investing in scientific research and innovation, are all important ways to facilitate sustainable development.

Goal No	Goal / Objective	Targets	Indicators of the achievement	Progress of Achievement to date		
				0% - 49%	50% - 74%	75%- 100%
	Industry , Innovation and Infrastructure	Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities	01 Play Ground Facility under “Gama Samak Pilisandara” (Dialog with Village Programme by Ministry of Finance	-	-	100%
		Improvement of easy access of roads	Renovation of an internal roads under “Gama Samak Pilisandara” (Dialog with Village Programme by Ministry of Finance	-	-	100%



Reduced Inequalities within and among countries

Income inequality has increased in nearly everywhere in recent decades, but at different speeds. These widening disparities require sound policies to empower lower income earners, and promote economic inclusion of all regardless of sex, race or ethnicity.

Income inequality requires global solutions. This involves improving the regulation and monitoring of financial markets and institutions, encouraging development assistance and foreign direct investment to regions where the need is greatest. Facilitating the safe migration and mobility of people is also key to bridging the widening divide.

Goal No	Goal / Objective	Targets	Indicators of the achievement	Progress of Achievement to date		
				0% - 49%	50% - 74%	75%- 100%
	Reduce Inequalities	Empower and promote the social, economic and political inclusion of all irrespective of race, ethnicity, origin, Religion or other status	Renovation of 17 numbers of religious places and 15 common building under “Gama Samak Pilisandara” (Dialog with Village Programme by Ministry of Finance	-	-	100%

5.2. The achievements and challenges of the Sustainable Development Goals.



These mentioned particular project implementing in the certain project period the following benefits were utilized by the beneficiaries. Increasing job opportunities & incomes, reducing poverty, Improvement of living standard and Renovating internal roads & Common buildings. Livelihood Items & Loan Issued to improve living Standard of the People.



School Development Works: for the Development works of a School allocated and good educational environment created for the purpose to provide Quality Education – ONUR. By renovating schools, a suitable educational environment will be created and it will support for the Quality Education by Ministry of National Integration.



For the purpose contribute national economic, the resettlement area peoples are being strengthen by providing basic needs and infrastructure facilities. After the resettlement the ministry has accelerated the activities to uplift the living standard. The main purpose is whole projects should be contribute or support to National Economic. Then after our country has develop in future. Finally whole projects are ensure fulfill the requirements. Water Connections, Renovation of Tanks, and Construction of Open Dug Wells will support to achieve Universal and Equitable access to safe and affordable Drinking water for all.



Yet as the Population continues to grow, so it will be the demand for cheap energy. Investing in Solar, wind and Thermal Power improving energy productivity help the energy for all.



Increase the access of the small Scale industrial and other enterprises Provide linkages by providing good Transportation to the Rural Areas also by constructing the common purpose Building Facilitate sustainable and resilient infrastructure development. Infrastructure Development Works, Renovation of Play Grounds Community Development Projects, Renovation of Rural Roads Construction of Common Halls will Support the Industry, Innovation and Infrastructure.



Religious Places are being renovated Rural Housing and Construction and Building Materials Industries Promotion These type of projects will create Social Integration and Social harmony

6. Chapter 06 – Human Resource Profile

6.1. Cadre Management

Designation	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	34	27	07
Territory	19	04	15
Secondary	545	503	42
Primary	69	35	34
Total	667	569	98

6.2. The shortage or excess in human resources has been affected to the Performance of the institute.

- The 07 numbers of cadre approved to the post of Technical Officer such are 02 cadres for District Secretariat and 05 cadres for 05 Divisional Secretariats also there no Technical Officers attached yet. Moreover, estimate preparation, works supervision, tender procedures and bill checking all were carryout by only one District Engineer support with Technical Assistants. As a result, there was workload to monitor and implement each Development activity within the time frame.
- The 06 numbers of cadre approved to the post of Sinhala-Tamil Translator to District Secretariat and Divisional Secretariats and there are no translators attached yet. There are necessity for Sinhala -Tamil Translator to enhance the performance and productivity of the District Secretariat and 05 Divisional Secretariats; it could be supported to satisfaction for customers.
- For Office Employee Service to the District Secretariat and 05, the Department of Management Service had approved 48 posts, but only 23 Employees were in service by 2022. This number is less than half of the approved number. As a result, secondary officers faced difficulties and this situation becomes a challenge for the District Secretariat and 05 Divisional Secretariats and Divisional Secretariats to provide efficient service.
The reason for this situation is that the number of in-service employees is gradually decreasing due to the no replacement of those who were transferring and retiring from the year 2017.
(The relevant letters in this regard sent to relevant Ministry are attached)
- The 145 numbers of cadre approved to the post of Management service officer to District Secretariat and Divisional Secretariats and there 89 only officers attached. There is necessity for Management Service Officers assist in management activities to provide the valuable public service.
- The Department of Management Service has approved 213 Posts of Development Officers for District Secretariat, Divisional Secretariats and Grama Niladhari Divisions. Meanwhile, 285 Development Officers are attached here. Lack of Facilities and Furniture has made it difficult to carryout daily tasks.

6.3. Human Resource Development.

Name of the Programme	No.of staff trained	Duration of the Programme	Total Investment(Rs.'000)		Nature of the Programme Abroad/ Local	Output/Knowledge obtained
			Local	Foreign		
SYSCGAA Training Programme	10	1 Day	4,840	-	Local	Enhanced the knowledge of SYSCGAA access procedure
SYSCGAA Training Programme	16	1 Day	17,200	-	Local	Enhanced the knowledge of SYSCGAA access procedure
SYSCGAA Training Programme, Virtual meeting	45	2 Days	53,700	-	Local	Enhanced the knowledge of SYSCGAA access procedure and Virtual meeting access methods
Exemption from EB Exam of MSO – I service training	20	10 Days	69,020	-	Local	Enhanced the knowledge of Administrative Regulation, Financial Regulation and Productivity
150 Hours Sinhala Training Course	58	25 Days	112,500	-	Local	Enhanced the knowledge of Sinhala Language
SYSCGAA Training Programme	45	1 Day	2,700	-	Local	Enhanced the knowledge of SYSCGAA access procedure
ITMIS Training Programme	25	4 Days	104,024	-	Local	Enhanced the knowledge of ITMIS access procedure
Internal Control & Audit	35	1 Day	14,517	-	Local	Subject knowledge was improved
SYSCGAA Training Programme	40	1 Day	7,650	-	Local	Subject knowledge was improved

Computer Training Programme	50	1 Day	22,684	-	Local	Subject knowledge was improved
Productivity Training	55	1 Day	26,012	-	Local	Subject knowledge was improved
SYSCGAA Training Programme	40	1 Day	10,600	-	Local	Subject knowledge was improved
SYSCGAA Training Programme	44	1 Day	10,600	-	Local	Subject knowledge was improved
SYSCGAA Training Programme	18	1 Day	5,590	-	Local	Subject knowledge was improved
Productivity Training	36	1 Day	21,620	-	Local	Subject knowledge was improved
SYSCGAA Training Programme	30	2 Days	17,240	-	Local	Subject knowledge was improved
Productivity Training	42	3 Days	26,900	-	Local	Subject knowledge was improved
Office System Training	27	1 Day	5,000	-	Local	Subject knowledge was improved
Financial Regulations Training	40	1 Day	18,270	-	Local	Subject knowledge was improved
SYSCGAA Training Programme	64	1 Day	2,650	-	Local	Subject knowledge was improved
SYSCGAA Training Programme	37	1 Day	1,590	-	Local	Subject knowledge was improved
Internet Management	12	1 Day	5,000	-	Local	Subject knowledge was improved
SYSCGAA Training Programme	45	1 Day	7,485	-	Local	Subject knowledge was improved
Total			567,392			

7. Chapter 07 – Compliance Report

No.	Applicable Requirement	Compliance Status (Complied/ Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
1	The following Financial statements/ accounts have been submitted on due date			
1.1	Annual financial statements	Complied	-	-
1.2	Advance to public officers account	Complied	-	-
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	N/A	-	-
1.4	Stores Advance Accounts	N/A	-	-
1.5	Special Advance Accounts	N/A	-	-
1.6	Others	N/A	-	-
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and update in terms of public Administration Circular 267/2018	Complied	-	-
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied	-	-
2.3	Register of Audit queries has been maintained and update	Complied	-	-
2.4	Register of Internal Audit reports has maintained and update	Complied	-	-
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied	-	-
2.6	Resister for cheques and money orders has been maintained and update	Complied	-	-
2.7	Inventory register has been maintained and update	Complied	-	-
2.8	Stocks Register has been maintained and update	Complied	-	-
2.9	Register of Losses has been maintained and update	Complied	-	-
2.10	Commitment Register has been maintained and update	Complied	-	-
2.11	Register of Counterfoil Books (GA-N20) has been maintained and update	Complied	-	-
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 by the Auditor General	Non Compliance	Data collection delay	Action had been taken in future, relevant officers are instructed to avoid such delay
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)DMA/1-2019	Complied	-	-
6.2	All the internal audit reports has been replied within one month	Complied	-	-
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub- section 40(4) of the National Audit Act No. 19 of 2018	Complied	-	-
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied	-	-
7	Audit and Management Committee			
7.1	Minimum 04 meeting 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 purchase 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 provision 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 summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied	-	-
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied	-	-
9.3	The vehicle logbooks had been maintained and updated	Complied	-	-
9.4	The action had been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied	-	-
9.5	The fuel consumption of vehicles has been re- tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied	-	-
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied	-	-
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied	-	-
10.2	The dormant accounts that had existed in the year under review or since previous year settled	N/A	-	-
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	Non Compliance	Case ongoing at magistrate court against the relevant officer	Relevant officers are strictly instructed to avoid such error in future. Internal check and internal control are strictly imposed
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied	-	-
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied	-	-
12	Advances to public Officers Account			
12.1	The limit had been complied with limit	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	Non Compliance	Vocation of post & Interdiction	Action had been taken to be recovered from Surety
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied	-	-
13.2	The control register for general deposits had been updated and maintained	Complied	-	-

14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied	-	-
14.2	The ad-hoc sub imprest issued as per F.R. 371 settled within one month from the completion of the task	Complied	-	-
14.3	The ad-hoc sub imprest had not been issued exceeding the limit approved as per F.R. 371	Complied	-	-
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied	-	-
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied	-	-
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied	-	-
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied	-	-
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied	-	-
16.2	All members of the staff have been issued a duty list in writing	Complied	-	-
16.3	All reports have been submitted to MSD in terms of their circular no. 04/2017 dated 20.09.2017	Complied	-	-
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied	-	-
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate/ allegation to public against the public authority by this website or alternative measures	Complied	-	-
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied	-	-
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied	-	-
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter/ Citizens client's charter as per paragraph 2.3 of the circular	Complied	-	-

19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied	-	-
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied	-	-
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied	-	-
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.65 of the aforesaid Circular	Complied	-	-
20	Response 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	-	-