

வார்டிக கார்டு சா஁ன வார்டாவ
வருடாந்த செயற்பாட்டு அறிக்டை
ANNUAL PERFORMANCE REPORT

2022



தீசீனிக் லீகதி கார்டாலு - ஡ுலநிவி
டாவட்ட செயலகம் - ஡ுல்லைத்தீவு
DISTRICT SECRETARIAT - MULLAITIVU

Annual Performance Report for the year 2022

Name of the Institution- District Secretariat, Mullaitivu

Expenditure Head No. 267

CONTENTS	PAGE NO
Chapter 01 – Institution Profile /Executive Summary	01
Chapter 02 – Progress and the Future Outlook	11
Chapter 03 – Overall Financial Performance For the year 2022	13
Chapter 04 – Performance indicators	61
Chapter 05 – Performance of the achieving Sustainable Development Goals (SDG)	62
Chapter 06 – Human Resource Profile	63
Chapter 07 – Compliance Report	68

Chapter 01 – Institution Profile /Executive Summary

Message of the District Secretary/ Government Agent



It is a great pleasure to me for submitting the annual performance Report and Accounts of District Secretariat, Mullaitivu for the year 2022. This report contains of programs, projects and activities Implemented through the District Secretariat, Divisional Secretariats, the line Ministries and Departments.

The total allocation which was allocated by the treasury in 2022 had been utilized with fully efficiency and economically. These funds were utilized effectively to achieve the targets of Government Sustainable goals vision to expedite the services for the people.

A fuel rationing system introduced to successfully overcome the fuel crisis which was aroused in the initial period of the second quarter of the year 2022. Priority given to the essential services including the employees of health sector and other public servants and people who engaged in agriculture and fisheries industry in distributing the fuel under this system and this leads to successfully overcome the fuel crises in this district.

Although Rs. 1071 million allocated to our district secretariat expenditure head it has been amended as Rs. 624 million under the interim budget. Rs. 226.5 million of direct benefits granted to 17507 families with the funds allocated to uplift rural infrastructure facilities out of the total allocation. In view of strengthening economic levels of the country, agriculture tools and plants i.e. coconut, mango, lime, jackfruit, drumsticks, papaya, guava, pomegranate given to those families.

Amidst the economic crisis prevailed in the country, Rs. 1155 million impress received out of the total allocation of Rs. 1206.5 million including the allocation of Rs. 582.5 million for drinking water, livelihood, agriculture, irrigation, fisheries, education, granting subsidies and health sector has been entirely utilized. I wish to express thanks to the Ministry of Home Affairs, Provincial Councils and Local Government and other line ministries, Public Treasury and all the other Departments for their better instructions, guidance and the participation. Further, I wish to thank to all who helped and gave their cooperation in achieving the goal of thwarting the poverty and food scarcity in our district.

And I wish to sincerely thank to the Executives officers in District Secretariats, Divisional Secretaries and all the staff in District and Divisional Secretariats who dedicated themselves with the effectiveness and commitment service to the people of our district.

K. Vimalanathan
District Secretary / Government Agent
Mullaitivu District

1.1. Introduction

1.1.1 Location and Area:-

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

1.1.2. Climate and Physical Features

Climate and Soil:-

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

Physical Features

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

Land Use:-

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

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

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

Economy:-

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

Agriculture:-

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

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

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

Fishing:-

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

1.1.4 Water Resources:-

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

1.1.5 Basic Information of the District Secretariat

➤ Administration:-

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

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

Population:-

This district had a population of 77,515 as per 1981 census of population. Due to the situation prevailed in this district no census was taken during 1991 and 2001. The district had an estimated population of 180,401 in December 2001, which accounts for 1.07% of the total population.

The resettled population in this district as at 31.12.2022 was 139,744 Details are as follows.

A.G.A. Division	Resettled Population	
	No. of Families	No. of Members
Maritimepattu	13,638	42,497
Puthukkudiyiruppu	14,696	42,373
Oddusuddan	6,603	20,280
Thunukkai	4,374	13,160
Manthai East	3,256	9,983
Welioya	4,126	11,451
Total	46,693	139,744

Health

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

Education:-

Two Educational Zone (Mullaitivu & Thunukkai) Student populations of 28,136 attend in 129 functioning schools including 06 National School (1A-14, 1C-16, II-37, III-62) with 2,087 teachers.

.1.6. Basic Statistical Information of the Mullaitivu District

- Province : Northern
- District : Mullaitivu
- Electorate : Vanni
- Electoral Division : 11
- Divisional Secretariats : 06
 - Maritimepattu
 - Puthukudiyiruppu,
 - Oddusuddan
 - Thunukkai
 - Manthai East
 - Welioya

- Essential Contact numbers : 021-229-0039, 021-229-0045
- Number of GN Divisions : 136
- Number of Villages : 632
- No of Piradesiya Sabhas : 04
- Main city : Mullaitivu
- Total Land area : 2516.9 sq Km
- Population (2022) : 139,744
- Population density - per sq km : 51.78
- Total number of families : 46,693
- Number of schools : 129
- Average annual temperature : 23.0 C - 39.30 C
- Average annual rainfall : 1476 mm

1.2. Vision, Mission, Objectives of the Institution

Vision

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

Mission

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

Objectives

01. Steps taken to encourage small and medium scale food production (home gardens and etc)
02. Expenditure control in every sector considering present economic hardships.
03. Induction of appetite through poverty alleviation
04. Building a healthy community
Taking steps to control the impact of COVID 19 by 2022
05. Building an educated community.
Building an educated community in 2022 by identifying and raising awareness of students dropping out of school.
06. Upgrading and development of infrastructure facilities of the district by 2022.
Upgrading the infrastructure facilities of the district by upgrading infrastructure facilities such as road development, electricity, drinking water, transport and waterways.
07. Development of activities related to Green Productions.
Implementing the activities of the institution through green productivity activities in a manner that is conducive to protecting the environment and reaping the benefits.
08. Obtaining employment opportunities
Providing employment opportunities for 2% of the unemployed persons in 2022 in various sectors.
09. Building a society that prevents violence against women, preserves gender equality, free of drug users and caring children and elders.

Reducing abduction and sexual harassment against women and strengthening female headed families. Strengthening children's and elders' rights and their security.

10. Providing clean water and sanitary facilities.

Providing hygienic toilet facilities and drinking water facilities for 98% people in the district by the year 2022.

11. Cleaning the coastal line and conservation of aquatic life

Ensuring the existence of aquatic life and improving coastal cleanliness by reducing the use of polythene and upgrading the cleanliness of the coastal line by eliminating the need for plastic products found along the coast.

12. Ensuring the conservation of terrestrial organisms and promoting a lifestyle in harmony with nature.

Taking action to prevent unauthorized deforestation and unauthorized sand mining.

13. Efficiently and higher standardly utilization of the physical resources and human resources of the district

14. Maintaining a friendly work environment.

15. Encouraging internal service recipients and making arrangements for external service recipients to access the services easily.

16. Encouraging youth with prominence on sports and cultural values.

17. Development of small scale industries, fisheries and agriculture

1.3 Key Functions

1. Bringing District and Divisional administration to the grass root level by providing the following services

- ❖ Implementation of Development activities relating to work plan.
- ❖ Providing better service to the General public.

2. Efficient and effective use of financial resources including proper maintained of inventory assets.

3. Payment of pension with efficiency.

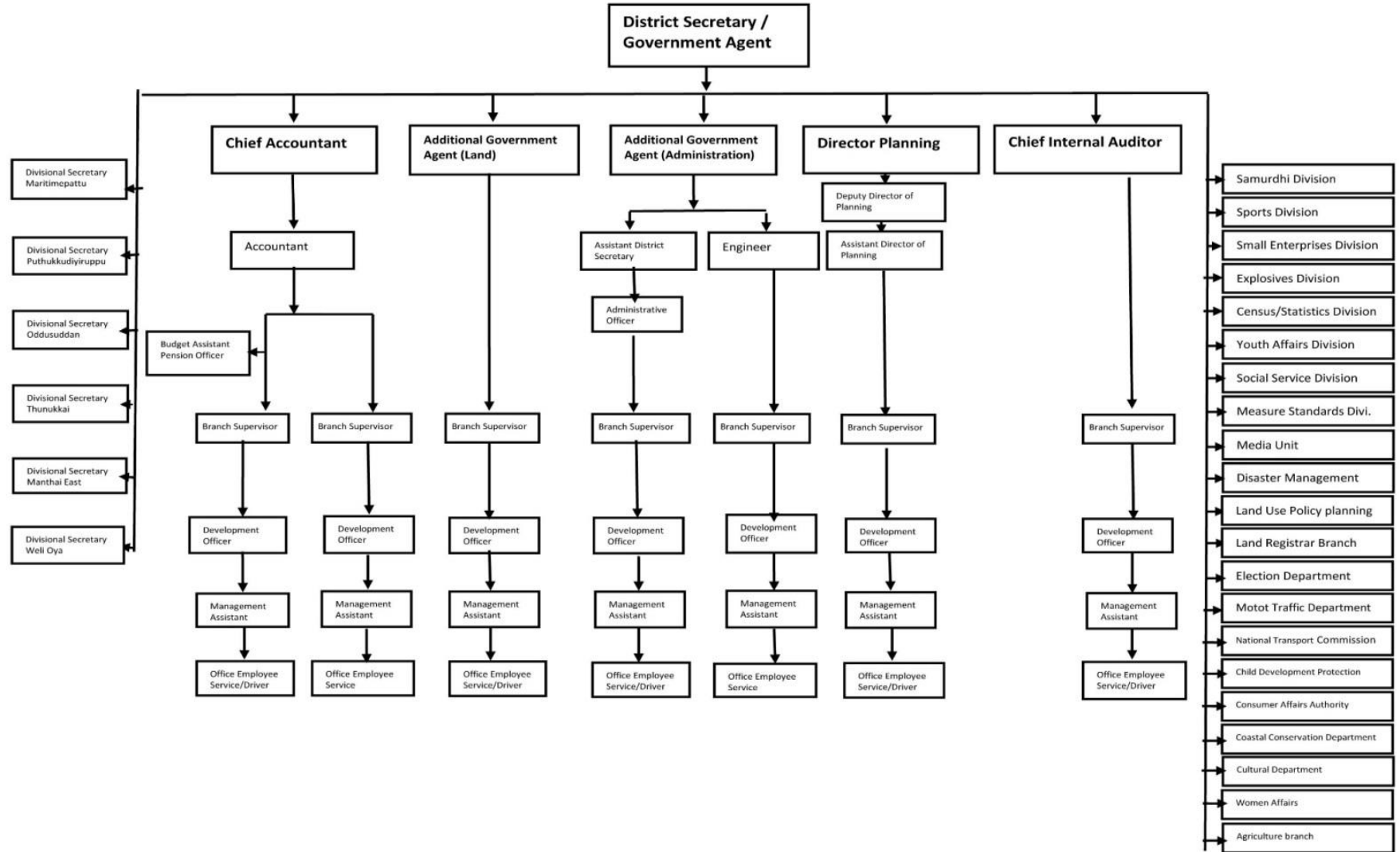
4. Implementation of disaster management activities.

5. District rehabilitation and construction activities.

6. Providing livelihood assistance to the poor.

7. Ensuring costal conservation and preservation of aquatic resources.
8. Conservation of environmental resources.
9. Promoting activities to strengthen social justice
10. Developing information technology
11. Implementing drug prevention activities
12. Activities related to granting land deeds
13. Implementing activities related to social security, culture and customs.
14. Samurdhi Development activities.
15. Strengthening traffic rules and motor vehicle transport activities
16. Works related to election office and electoral registration works.
17. Development of the sports sector activities.
18. Development and training in industrial related initiatives.
19. Ensuring gender equality
20. Child protection.
18. Developing the knowledge management and positive attitude

1.4 Organization chart



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

01. Divisional Secretariat, Maritimé pattu
02. Divisional Secretariat, Puthukudiyiruppu
03. Divisional Secretariat, Oddusuddan
04. Divisional Secretariat, Thunukkai
05. Divisional Secretariat, Manthai East
06. Divisional Secretariat, Welioya

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

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

- a. Name of the Project
- b. Donor Agency
- c. Estimated Cost of the Project – Rs. Mn
- d. Project Duration

Chapter 02 – Progress and the Future Outlook

Special Achievements, Challenges and future goals

Special Achievements

1. Focusing the objective of Food for All 17507 numbers of home gardens and a traditional food centre has been commenced in the year 2022
2. 614 Samurdhi beneficiaries selected among 24250 Samurdhi beneficiaries for strengthening and a direct profit of Rs. 54,711,074.40 has been received through micro credit and savings in Samurdhi Banks in the year 2022
3. 36 homes valued Rs. 8,925,000.00 granted under Samurdhi Sawbaghya Housing Scheme.
4. Two Samurdhi Healthy eateries opened and 10 numbers of seed packets each given to 1360 families under the National Home Garden Program.
5. Rs. Mn. 15.84 granted to eradicate poverty among 21274 families under World Food Program in the year 2022 and Rs. Mn. 419.96 of cash granted for 17683 families.
6. Livelihood development programmes to improve self-income implemented among 195 families with a financial assistance of Rs. Mn. 36,059 of World Food Programme in the year 2022.
7. Regardless of the target of 2000 given under the pension scheme of Sri Lanka Social Security Board, 2924 students enrolled to the scheme.
8. All island sixth place and provincial level first place in the ranking of Sri Lanka Social Security Board
9. Facilities in 11 number of agro fields uplifted to develop the agricultural activities
10. 925 km of rural roads and 03 play grounds were renovated and three community based water projects have been commenced.

Challenges

- 1) Non receiving of adequate funds for basic facilities and to provide public services due to economic hardships
- 2) Shortage and price increase in kerosene oil, fertilizers and pesticides for agriculture and fishing industry.
- 3) Obstacles in obtaining technological facilities
- 4) Damages caused due to unpremeditated natural disasters
- 5) Drug usage and its impacts

Future goals

- 1) Poverty alleviation
- 2) Promoting local products (agriculture, home garden, fisheries) and moving it to sustainable location.
- 3) Ensuring the protection of natural resources
- 4) Developing the attitude among the people regarding local products to rebuild the economy
- 5) Gaining district wise first rank in the province by developing sports sector
- 6) Building a healthy and fittest young generation by eradicating drug addiction
- 7) Strengthening cultural values and traditions
- 8) Improving the results in education sector

K. Vimalanathan
District Secretary / Government Agent
Mullaitivu District

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

Chapter 03

Overall Financial Performance For the year 2022

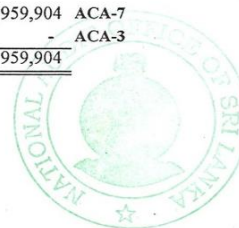
3.1. Statement of Financial Performance

ACA -F

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

Budget 2022	Note	Actual	
Rs.		2022 Rs.	2021 Rs.
- Revenue Receipts		-	-
- Income Tax	1	-	-
- Taxes on Domestic Goods & Services	2	-	-
- Taxes on International Trade	3	-	-
- Non Tax Revenue & Others	4	-	-
- Total Revenue Receipts (A)		-	-
- Non Revenue Receipts		-	-
- Treasury Imprests		1,142,824,001	1,637,343,540
- Deposits		116,727,727	140,523,431
- Advance Accounts		12,443,917	11,464,603
- Other Main Ledger Receipts		-	-
- Total Non Revenue Receipts (B)		1,271,995,645	1,789,331,574
Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		1,271,995,645	1,789,331,574
Remittance to the Treasury (D)		27,158,000	1,629,804
Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		1,244,837,645	1,787,701,770
Less: Expenditure			
- Recurrent Expenditure			
287,800,000.00 Wages, Salaries & Other Employment Benefits	5	271,228,230	258,197,800
86,200,000.00 Other Goods & Services	6	85,066,357	67,620,755
1,000,000.00 Subsidies, Grants and Transfers	7	272,009	106,352,274
- Interest Payments	8	-	-
- Other Recurrent Expenditure	9	-	-
375,000,000.00 Total Recurrent Expenditure (F)		356,566,596	432,170,829
Capital Expenditure			
Rehabilitation & Improvement of Capital			
17,000,000.00 Assets	10	16,391,407	15,700,082
4,000,000.00 Acquisition of Capital Assets	11	5,497,585	22,393,475
Capital Transfers	12	-	-
- Acquisition of Financial Assets	13	-	-
1,500,000.00 Capacity Building	14	1,401,701	1,399,269
226,500,000.00 Other Capital Expenditure	15	200,896,046	-
249,000,000.00 Total Capital Expenditure (G)		224,186,739	39,492,826
Deposit Payments		131,043,436	160,243,069
Advance Payments		10,150,974	14,835,141
Other Main Ledger Payments		-	-
Total Main Ledger Expenditure (H)		141,194,410	175,078,211
Total Expenditure I = (F+G+H)		721,947,745	646,741,866
624,000,000.00 Balance as at 31st December J = (E-I)		522,889,900	1,140,959,904
Balance as per the Imprest Reconciliation Statement		522,889,900	1,140,959,904
Imprest Balance as at 31st December		-	-
		522,889,900	1,140,959,904

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3.2. Statement of Financial Position

ACA-P

Statement of Financial Position As at 31st December 2022

	Note	Actual	
		2022 Rs	2021 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	1,432,058,050	1,345,214,525
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	39,184,685	41,477,627
Cash & Cash Equivalents	ACA-3	27,158,000	1,629,804
Total Assets		1,498,400,735	1,388,321,957
<u>Net Assets / Equity</u>			
Net Worth to Treasury		5,397,056	(6,625,711)
Property, Plant & Equipment Reserve		1,432,058,050	1,345,214,525
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	33,787,629	48,103,339
Unsettled Imprest Balance	ACA-3	27,158,000	1,629,804
Total Liabilities		1,498,400,735	1,388,321,957

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 51 and Annexures to accounts presented in pages from 52 to 60 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
Neel Bandara Hapuhinne
Secretary
Ministry of Public Administration, Home
Affairs, Provincial Councils and Local
Government

Date: 20.02.2023



Accounting Officer
K. Vimalanathan
District Secretary
Mullaitivu

Date: 16.02.2023

K. VIMALANATHAN
District Secretary/Govt Agent
District Secretariat
Mullaitivu



Chief Financial Officer/ Chief Accountant/
Director (Finance)/ Commissioner (Finance)
M. Selvaratnam
Mullaitivu

Date: 16.02.2023

M. Selvaratnam
Chief Accountant
For Govt. Agent/District Secretary
District Secretariat
Mullaitivu.

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



3.3. Statement of Cash Flow

ACA-C

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

	Actual	
	2022 Rs.	2021 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	51,506,645	88,989,990
Imprest Received	1,142,824,001	1,637,343,540
Recoveries from Advance	15,010,527	12,506,923
Deposit Received	116,727,727	140,523,431
Total Cash generated from Operations (A)	1,326,068,900	1,879,363,885
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	355,844,297	325,701,615
Subsidies & Transfer Payments	272,009	106,352,274
Expenditure incurred on behalf of Other Heads	574,673,632	1,228,624,303
Imprest Settlement to Treasury	27,158,000	1,629,804
Advance Payments	16,127,857	19,247,603
Deposit Payments	131,043,436	160,243,069
Total Cash disbursed for Operations (B)	1,105,119,231	1,841,798,669
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	220,949,669	37,565,216
<u>Cash Flows from Investing Activities</u>		
Interest	2,013,221	1,747,975
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	203,060	179,635
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	2,216,281	1,927,610
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	223,165,950	39,492,826
Total Cash disbursed for Investing Activities (E)	223,165,950	39,492,826
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(220,949,669)	(37,565,216)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	(0)	(0)
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
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 :267 Ministry / Department / District Secretariat :Mullaitivu

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	375,000,000		5,550,000	373,500,000	356,566,596	16,933,404
	(2) Capital	249,000,000		(7,050,000)	250,500,000	224,186,739	26,313,261
	Sub Total	624,000,000		-	624,000,000	580,753,335	43,246,665
Programme (2)	(1) Recurrent						
	(2) Capital						
	Sub Total						
	Grand Total	624,000,000		-	624,000,000	580,753,335	43,246,665

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

Date : 16.02.2023

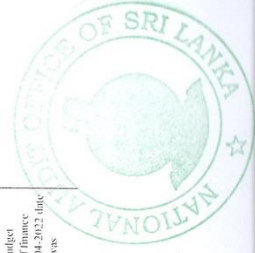
M.Selvaratnam
 Chief Accountant
 District Secretariat
 Mullaitivu.

Statement of Expenditure for the period ended 31st December 2022

Ministry / Department / District Secretariat : Mullaitivu

Expenditure Head No : 267

Expenditure Code	Note	Finance Code	Provisions			Expenditure		Net Effect		Reasons for the Variance		
			Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Ministry/Dept. Under the FR 208 (As per the Treasury Printouts)	Total Expenditure		Savings/ Excess	Savings/ Excess as a % of Revised Estimate
			(1)	(2)	(3) (c)+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)* 100	
Recurrent Expenditure												
Programme (L)		11										
Prog./Proj./Sub proj./Object code/Item		1&2										
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5		287,800,000	(5,550,000)	(5,550,000)	282,250,000	270,777,940	450,290	271,228,230	11,021,770	4	
Personal Emoluments			185,000,000			179,450,000	177,471,909		177,471,909	1,978,091	1	
1001 Salaries & Wages												
1002 Overtime & Holiday Payments			10,800,000			10,800,000	8,255,221		8,255,221	2,544,779		According to National Budget Cir-3/2022 and ministry of finance letter no BDC/CP/01/01/04-2022, date 24.06.04.2022
1003 Other Allowances			92,000,000			92,000,000	85,050,810	450,290	85,501,100	6,498,900		Officers are transferred to other District and training staff related to economic crisis
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6		86,200,000		4,050,000	90,250,000	85,066,357		85,066,357	5,183,643	6	
Travelling Expenditure												
1101 Domestic			5,200,000		760,000	5,960,000	5,773,891		5,773,891	186,109	3	
1102 Foreign			5,200,000		760,000	5,960,000	5,773,891		5,773,891	186,109	3	
Total (a)			6,500,000			6,500,000	6,499,897		6,499,897	103	0	
1201 Stationery & Office Requisites												
1202 Fuel			14,690,000		1,858,000	16,548,000	15,355,517		15,355,517	1,192,483	7	According to National Budget Cir-3/2022 and ministry of finance letter no BDC/CP/01/01/04-2022, date 26.04.2022 and meeting was conducted in zoom



Statement of Expenditure for the period ended 31st December 2022

Ministry / Department / District Secretariat : Mullaitivu

Expenditure Head No : 267

Expenditure Code	Note	Finance Code	Provisions			Expenditure		Net Effect		Reasons for the Variance	
			Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 6669 Transfers (3) (+/-)	Total Net Provision (4)=(1)+(2)+(3)	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)		Savings / Excess (8)=(4)-(7)
1203 Diets & Uniforms			165,000			165,000	128,000	128,000	37,000	Expected Officer did not get Promotion	22
1204 Medical Supplies											
1205 Other			21,355,000		1,855,000	23,213,000	21,983,414	21,983,414	1,229,586		5
Total (b)			9,500,000		1,429,000	10,929,000	9,736,397	9,736,397	1,192,603	According to National Budget Cir's 2022 and ministry of finance letter no BD/CRP/01/01/04-2022	11
1301 Vehicles											
1302 Plant and machinery			3,800,000			3,800,000	3,111,290	3,111,290	688,710	According to National Budget Cir's 2022 and ministry of finance letter no BD/CRP/01/01/04-2022	18
1303 Building and Structures			8,000,000			8,000,000	7,995,328	7,995,328	4,672		0
Total (c)			21,300,000		1,429,000	22,729,000	20,843,015	20,843,015	1,885,985		8
1401 Transport											
1402 Postal & Communication			3,145,000		(500,000)	2,645,000	2,168,960	2,168,960	476,040	According to National Budget Cir's 2022 and ministry of finance letter no BD/CRP/01/01/04-2022 date 26.04.2022 and staff official transferred to other district	18
1403 Electricity & Water											
1404 Rents & Local Taxes			4,100,000		553,000	4,653,000	4,317,703	4,317,703	335,297	Expenditure Control According to National Budget Cir's 2022 and ministry of finance letter no BD/CRP/01/01/04-2022 date 26.04.2022	7
1406 Interest Payment for Leased vehicles											
1408 Lease Rental for Vehicles Procured under Operational Leasing			8,600,000			8,600,000	7,940,818	7,940,818	659,182	According to National Budget Cir's 2022 and ministry of finance letter no BD/CRP/01/01/04-2022 date 26.04.2022 and staff omitted to work by economic crisis	8

31



Statement of Expenditure for the period ended 31st December 2022

Ministry / Department / District Secretariat : Mullaitivu

Expenditure Head No :267

Expenditure Code	Note	Provisions					Expenditure			Net Effect		Reasons for the Variance
		Annual Budgetary Provision	Supplementary Estimate Provision	FR 6669 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate		
		(1)	(2)	(3) (3)+ (1)+(2)+(3)	(4) (4)+(1)+(2)+(3)	(5)	(6)	(7) (7)=(5)+(6)	(8) (8)-(7)	(9) (9)=(8)/(4)* 100		
1409 Other		22,500,000		(1,000,000)	21,500,000	22,038,556		22,038,556	411,444	2		
Total (d)		38,345,000		950,000	38,348,000	36,466,037		36,466,037	1,881,963	5		
Total Expenditure on Other Goods & Services (a+b+c+d)		86,200,000		4,050,000	90,250,000	85,066,357		85,066,357	5,183,643	6		
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	7	1,000,000			1,000,000	272,009		272,009	727,991	73		
1501 Welfare Programmes												
1502 Retirement Benefits		550,000			550,000				550,000	100	Necessity not arise and the withdrawal letter was sent to the relevant Ministry	
1503 Public Institutions												
1504 Development Subsidies												
1505 Subscriptions and Contributions fees												
1506 Property Loan Interest to Public Servants												
1507 Grants to Provincial Councils		450,000			450,000	272,009		272,009	177,991	40	Officers are Transferred to other Districts	
1508 Other												
1509 - Public Institutions (Other Operational Expenditure)												
Total		1,000,000			1,000,000	272,009		272,009	727,991	73		
OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS	8											
1601 Interest Payment for Domestic Debt												
1602 Interest Payment for Foreign Debt												
1603 Discounts on Treasury Bills and Treasury Bonds												
Total												
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE	9											
1701 Losses & Write off												



Statement of Expenditure for the period ended 31st December 2022

Ministry / Department / District Secretariat : Mullaitivu

Expenditure Head No : 267

Expenditure Code	Note	Provisions					Expenditure			Net Effect		Reasons for the Variance
		Finance Code	Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (+) / (-)	Total Net Provision (4) = (1) + (2) + (3)	Expenditure as per the Cash Book (5)	Expenditure incurred by Ministry, Dept. Under (if any) FR, 208 & as per the Treasury Payments (6)	Total Expenditure (7) = (5) + (6)	Savings / Excess (8) = (4) - (7)	Savings / Excess as a % of Revised Estimate (9) = (8) / (4) * 100	
1702 Contingency Services												
1703 Implementation of the Official Languages Policy Total												
Programme (1)												
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			375,000,000	(1,500,000)		373,500,000	356,116,306	450,290	356,566,596	16,933,404	5	
Capital Expenditure Programme (1)												
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT			249,000,000	1,500,000		250,500,000	223,165,950	1,020,789	234,186,739	26,313,261	11	
Rehabilitation & Improvements of Capital Assets	10		17,000,000	-		17,000,000	16,391,407		16,391,407	608,593	4	
2001 Buildings & Structures			10,000,000	-		10,000,000	9,740,001		9,740,001	259,999	3	
2002 Plant, Machinery & Equipment			500,000	-		500,000	500,000		500,000	-	0	
2003 Vehicles Total (a)			6,500,000	-		6,500,000	6,151,406		6,151,406	348,594	5	
2101 Vehicles			17,000,000	-		17,000,000	16,391,407		16,391,407	608,593	4	
Acquisition of Capital Assets	11		4,000,000	1,500,000		5,500,000	5,497,585		5,497,585	2,415	0	
2102 Furniture & Office Equipment			2,000,000	1,500,000		3,500,000	3,499,580		3,499,580	420	0	
2103 Plant, Machinery & Equipment			2,000,000			2,000,000	1,998,005		1,998,005	1,995	0	
2104 Buildings & Structures												
2105 Lands & Land Improvements												

According to National Budget C/S 2022 and Ministry of Finance letter no BD/CBP/01/01/04/2022 date 26.04.2022 and due to the Economic Crisis spare parts were not available



Statement of Expenditure for the period ended 31st December 2022
Ministry / Department / District Secretariat : Mullaitivu

Expenditure Head No : 267

Expenditure Code	Note	Finance Code	Provisions			Expenditure		Net Effect		Reasons for the Variance	
			Annual Budgetary Provision	Supplementary Estimate Provision	FR 6669 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR 208 (As per the Treasury Printouts)	Total Expenditure		Savings / Excess
			(1)	(2)	(3) (c)+a	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)* 100
2106 Software Development 2108 Capital Payment for Leased Vehicles Total (b)			4,000,000			5,500,000	5,497,585		5,497,585	-	0
Capital Transfers	12				1,500,000					2,415	
2201 Public Institutions											
2202 Development Assistance											
2203 Grants to Provincial Councils											
2204 Transfers Abroad											
2205 Capital Grants to Non-Public Institution											
Total (c)											
Acquisition of Financial Assets	13										
2301 Equity Contribution											
2302 On-Lending											
Total (d)											
Capacity Building	14		1,500,000			1,500,000	1,401,701		1,401,701	98,299	7
2401 Staff Training											
Total (e)			1,500,000			1,500,000	1,401,701		1,401,701	98,299	7
Other Capital Expenditure	15		226,500,000			226,500,000	199,875,257	1,020,789	200,896,046	35,603,954	11
2501 Restructuring investments											
2502 Contingency Services											
2503 Contribution to Provincial Councils											
2504 Procurement Preparedness											
2505 Infrastructure Development											
2507 Research and Development											

According to National Budget
Cii3/2022 and Ministry of Finance
letter no BD CBP 01/01/04/2022
date 26.04.2022 and staff meeting
was implemented due to the
Economic Crisis



Statement of Expenditure for the period ended 31st December 2022

Ministry / Department / District Secretariat : Mullaitivu

Expenditure Head No :267

Expenditure Code	Note	Provisions				Expenditure		Net Effect			Reasons for the Variance
		Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (+) - (4) (-)	Total Net Provision (4)=(1)+(2)+(3)	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)	Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)* 100	
2509 Other Total (f)		226,500,000 226,500,000			226,500,000 226,500,000	199,875,257 199,875,257	1,020,789 1,020,789	200,896,046 200,896,046	25,603,954 25,603,954	11 11	
Programme (l)											
Total Expenditure on Public Investments (a+b+c+d+e+f)		249,000,000		1,500,000	250,500,000	223,165,950	1,020,789	224,186,739	26,313,261	11	
Grand Total (Notes 5 to 15) - Total Expenditure		624,000,000			624,000,000	579,282,256	1,471,079	580,753,335	43,246,665	7	According to National Budget Ctr:2022 and ministry of finance letter no BD CBP/01/01/04-2022 date 26.04.2022

*Only the relevant expenditure votes should be included.

M.M.
Chief Financial Officer / Chief Accountant / Director (Finance)
Commissioner (Finance)
Date : 16.02.2023

M.Selvaratnam
Chief Accountant
For Govt.Agent/District Secretar
District Secretariat
Mullaitivu.



Statement of Imprest Account for the year 2022

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

Imprest Account No.	1		2		3			4		Imprest Balance as at 31st December 2022 as per Treasury Books		
	Imprest Balance as at 1st January 2022		Imprest Received		Imprest Settlement			Imprest Balance as at 31st December 2022				
	Unsettled Sub Imprests	Unsettled Imprests (Excluding Unsettled Sub Imprests)	Treasury	Other Sources	Expenditure	Cash Remit to Treasury	Total	Unsettled Sub Imprest Balance	Unsettled Imprests		Total	
0285/22	1(i)	1(ii)	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(ii)+2(iii)-3(iii)	6
			1,142,824,001	143,575,102	1,259,241,103	27,158,000	1,286,399,103					

I. 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)

.....
M. Selvaratnam
Chief Accountant
For Govt. Agent/District Secretary,
District Secretariat
Mullaitivu.

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



Statement of Deposit Accounts as at 31st December 2022

Expenditure Head No :267

Ministry / Department / District Secretariat :Mullaitivu

		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-.....					
Tender Deposits	6000-0-0-2-.....					
Corporation & Funds	6000-0-0-4-.....					
Institutions taken over by Government	6000-0-0-5-.....					
Funds	6000-0-0-6-.....					
Surplus Funds	6000-0-0-7-.....					
Depreciation Reserves	6000-0-0-8-.....					
Temporary Borrowings	6000-0-0-9-.....					
Grant (Foreign)	6000-0-0-10-.....					
Allocation Deposits	6000-0-0-11-.....					
Contingency Funds	6000-0-0-12-.....					
Deposits Temporary Retained Payable to Third Parties	6000-0-0-13-0-89	9,487,951	102,871,917	98,574,893	13,784,976	13,784,976



Statement of Deposit Accounts as at 31st December 2022

Expenditure Head No :267

Ministry / Department / District Secretariat :Mullaitivu

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
Revenue Transfer to Provincial Councils	6000-0-0-14-0-16		2,685,405	2,685,405	-	
Retention Money for Construction	6000-0-0-16-0-83	36,275,687	9,205,559	27,782,713	17,696,534	17,696,534
Compensation	6000-0-0-17-.....					
Temporary Retention for Statutory Payments	6000-0-0-18-0-87	2,339,700	1,959,596	1,993,176	2,306,120	2,306,120
Grant (Domestic)- Corporative Social Responsibility	6000-0-0-19-.....					
Funds Received for Reimbursement of Expenditure	6000-0-0-20-0-13		7,250.00	7,250.00	-	
Total		48,103,339	116,727,727	131,043,436	33,787,629	33,787,629

*Only the relevant deposit numbers should be included.

.....
 Chief Financial Officer /Chief Accountant/Director (Finance)
 Commissioner (Finance)
 Date : 16.09.2023



M.Selvaratnam
 Chief Accountant
 For Govt.Agent/District Secretary
 District Secretariat
 Mullaitivu.

Statement of Advance Accounts as at 31st December 2022

Expenditure Head No :267	Ministry / Department / District Secretariat :Mullaitivu										Rs.	
	Name of Advance Account	Advance Account Number	No. of Advance Accounts	Balance as at 1st January 2022	Maximum Limits of Expenditure Rs.14,000,000.00		Minimum Limits of Receipts Rs.9,000,000.00		Maximum Limits of Debit Balance Rs.55,000,000.00	Maximum Limits of Liabilities Rs.....		Balance as per Treasury Books as at 31st December 2022
					Debits during the year		Credits during the year					
					(1)	(2)	(3)	(4)				
In Cash	Through Gross Entries	In Cash	Through Gross Entries									
(1) Advance to Public Officers	267011 267012		41,477,627	7,741,393	1,713,750 695,832	1,251,630	10,292,812 899,475	39,184,685		39,184,685		
(2) Other Advances												
(3) Miscellaneous Advances												

.....
 Chief Financial Officer / Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date : 16.08.2023

M.Selvaratnam
 Chief Accountant
 For Govt.Agent/District Secretary
 District Secretariat
 Mullaitivu.



Statement of Imprest Reconciliation

Revenue Collected by Other Entities on behalf of Reporting Entity	0	
Expenditure incurred by Reporting Entity on behalf of Other Entities	574,673,632	
Debits made to Advance "B" Account on behalf of Other Entities	5,976,883	
Credits made to Advance "B" Account by Other Entities	754,575	581,405,090
Less:		
Revenue Collected by Reporting Entity on behalf of Other Entities	53,722,926	
Expenditure incurred by Other Entities on behalf of Reporting Entity	1,471,079	
Credits made to Advance "B" Account on behalf of Other Entities	3,321,185	
Debits made to Advance "B" Account by Other Entities	-	58,515,190
Imprest Adjustment Balance as at 31st December 2022		522,889,900

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

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

Date : 16.08.2023

M.Selvaratnam
 Chief Accountant
 For Govt.Agent/District Secretary
 District Secretariat
 Mullaitivu.



Statement of Losses and Waivers
(Losses under F.R. 106 and F.R. 113)
Ministry / Department / District Secretariat : Mullaitivu

Expenditure Head No : 267
Programme No. & Title : 01

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

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

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

(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	Nil	Nil
Over	Rs. 25,000.01	Nil	Nil
Total		Nil	Nil

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

Age Analysis per (ii)			
Less than five years	No. of Cases	Amount	Rs. Nil
	No. of Cases	Amount	Rs. Nil
5-10 years	No. of Cases	Amount	Rs. Nil
	No. of Cases	Amount	Rs. Nil
Over 10 years	No. of Cases	Amount	Rs. Nil
	No. of Cases	Amount	Rs. Nil

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

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



M. Selvaratnam

Chief Financial Officer / Chief Accountant/Director (Finance)/
Commissioner (Finance)
Date : 10.08.2023

M. Selvaratnam
Chief Accountant
For Govt. Agent/District Secretary
District Secretariat
Mullaitivu.

Statement of Write off from books

Expenditure Head No :267
 Programme No. & Title :01
 Ministry / Department / District Secretariat :Mullaitivu

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

	Value	No. of Cases	Value (Rs.)
(i) Below Rs. 25,000.00	3	61,216.70
(ii) Over Rs. 25,000.01	2	96,743.20
Total		5	157,959.90

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

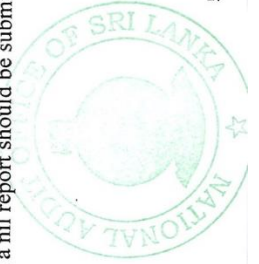
Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Distress Loan	18579.62	18579.62	0	18579.62	0	HA/F/DA/10/WOLB/D13
2 Distress Loan	17957.08	17957.08	0	17957.08	0	HA/F/DA/10/WOLB/D13
3 Distress Loan	24680.00	24680.00	0	24680.00	0	HA/F/DA/10/WOLB/D13
4 Distress Loan	54,363.20	54,363.20	0	54,363.20	0	PPD/RED/WO/2022/22
5 Distress Loan	42,380.00	42,380.00	0	42,380.00	0	PPD/RED/WO/2022/22
Total	157,959.90	157,959.90		157,959.90		

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

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

.....
 Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date : 10.08.2023

M.Selvaratnam
 Chief Accountant
 For Govt.Agent/District Secretar,
 District Secretariat
 Mullaitivu.



Statement of Commitments and Liabilities as at 31st December

Name of Special Expenditure Unit/Ministry/Department/District Secretariat: Mullaitivu
Expenditure Head No: 267
Programme No. & Title: 01

Name of the Person/Institution	Commitment No.	Date	Head	Programme	Project	Sub Project	Object Code	Item Code	Finance Code	Commitment (Rs.) (1)	Commitment Balance (Rs.) (2)=(1)-(3)	Liability Date	Liability Amount (Rs.) (3)	Revised Liability (Rs.) (4)	Paid Liability (Rs.) (5)	Liability Balance (Rs.) (6)=(4)-(5)
1. Ministries/Government Department	P2212LAB-01	31.12.2022	267	1	1	0	1002		11	9,136.50		31.12.2022	9,136.50	9,136.50		9,136.50
District Secretariat ,Mullaitivu			267	1	1	0	1002		11			31.12.2022	72,878.83	72,878.83		72,878.83
Divisional Secretariat, Thunukkai			267	1	2	0	1002		11			31.12.2022	26,433.99	26,433.99		26,433.99
Divisional Secretariat, Manthai East			267	1	2	0	1002		11			31.12.2022	12,550.05	12,550.05		12,550.05
Divisional Secretariat, Oddusuddan			267	1	2	0	1002		11			31.12.2022	23,947.81	23,947.81		23,947.81
Divisional Secretariat, Welioya			267	1	2	0	1002		11			31.12.2022	31,559.63	31,559.63		31,559.63
Divisional Secretariat, Maritimpattu			267	1	2	0	1002		11			31.12.2022	9,657.93	9,657.93		9,657.93
Total			267	1	1	0	1101		11			31.12.2022	186,164.74	186,164.74		186,164.74
District Secretariat ,Mullaitivu			267	1	2	0	1101		11			31.12.2022	8,766.31	8,766.31		8,766.31
Divisional Secretariat, Thunukkai			267	1	2	0	1101		11			31.12.2022	23,770.00	23,770.00		23,770.00
Divisional Secretariat, Oddusuddan			267	1	2	0	1101		11			31.12.2022	71,600.00	71,600.00		71,600.00
Divisional Secretariat, Manthai East			267	1	2	0	1101		11			31.12.2022	33,050.00	33,050.00		33,050.00
Divisional Secretariat, Welioya			267	1	2	0	1101		11			31.12.2022	33,100.00	33,100.00		33,100.00
Divisional Secretariat, Maritimpattu			267	1	2	0	1101		11			31.12.2022	5,250.00	5,250.00		5,250.00
Total			267	1	2	0	1202		11	29,400.00		31.12.2022	175,536.31	175,536.31		175,536.31
District Secretariat ,Mullaitivu	P2212LAB-02		267	1	1	0			11			31.12.2022	29,400.00	29,400.00		29,400.00
Total			267	1	1	0			11	29,400.00		31.12.2022	29,400.00	29,400.00		29,400.00
2. State Corporations/Statutory Boards																
Sri Lanka Telecom plc																
District Secretariat ,Mullaitivu			267	1	1	0	1402		11			31.12.2022	65,397.37	65,397.37		65,397.37
Divisional Secretariat, Maritimpattu			267	1	2	0	1402		11			31.12.2022	13,480.43	13,480.43		13,480.43
Divisional Secretariat, Oddusuddan			267	1	2	0	1402		11			31.12.2022	12,500.00	12,500.00		12,500.00
Divisional Secretariat, Thunukkai			267	1	2	0	1402		11			31.12.2022	11,985.44	11,985.44		11,985.44
Divisional Secretariat, Manthai East			267	1	2	0	1402		11			31.12.2022	18,891.82	18,891.82		18,891.82
Divisional Secretariat, Welioya			267	1	2	0	1402		11			31.12.2022	16,866.52	16,866.52		16,866.52
Total			267	1	2	0	1402		11			31.12.2022	139,121.58	139,121.58		139,121.58
Electricity Board																
District Secretariat ,Mullaitivu			267	1	1	0	1403		11			31.12.2022	177,681.03	177,681.03		177,681.03
Divisional Secretariat, Maritimpattu			267	1	2	0	1403		11			31.12.2022	43,712.83	43,712.83		43,712.83



Divisional Secretariat, Oddusuddan	267	1	2	0	1403	11	31.12.2022	17,000.00	17,000.00	17,000.00	17,000.00
Divisional Secretariat, Welioya	267	1	2	0	1403	11	31.12.2022	24,000.00	24,000.00	24,000.00	-24,000.00
3. Others (Private Parties)								262,393.86	262,393.86	262,393.86	262,393.86
Divisional Secretariat, Mullaitivu	267	1	1	0	1409	11	31.12.2022	45,222.10	45,222.10	45,222.10	45,222.10
Security Service-Anchor Security Service	267	1	1	0	1409	11	31.12.2022	52,359.21	52,359.21	52,359.21	52,359.21
Cleaning Service - Golden Eagle(PVT)LTD	267	1	1	0	1409	11	31.12.2022	750.00	750.00	750.00	750.00
News Paper	267	1	1	0	1409	11	31.12.2022	2,552.50	2,552.50	2,552.50	2,552.50
Translation	267	1	1	0	1409	11	31.12.2022	15,504.72	15,504.72	15,504.72	15,504.72
Divisional Secretariat, Maritimpeattu	267	1	2	0	1409	11	31.12.2022	20,632.29	20,632.29	20,632.29	20,632.29
Security Service- Anchor Security Service	267	1	2	0	1409	11	31.12.2022	9,180.00	9,180.00	9,180.00	9,180.00
Cleaning Service - Golden Eagle(PVT)LTD	267	1	2	0	1409	11	31.12.2022	20,672.96	20,672.96	20,672.96	20,672.96
Others	267	1	2	0	1409	11	31.12.2022	23,579.76	23,579.76	23,579.76	23,579.76
Divisional Secretariat, Oddusuddan	267	1	2	0	1409	11	31.12.2022	31,009.44	31,009.44	31,009.44	31,009.44
Security Service-Anchor Security Service	267	1	2	0	1409	11	31.12.2022	11,789.88	11,789.88	11,789.88	11,789.88
Cleaning Service - Golden Eagle(PVT)LTD	267	1	2	0	1409	11	31.12.2022	7,752.36	7,752.36	7,752.36	7,752.36
Divisional Secretariat, Thunakkai	267	1	2	0	1409	11	31.12.2022	10,807.39	10,807.39	10,807.39	10,807.39
Security Service-Anchor Security Service	267	1	2	0	1409	11	31.12.2022	20,672.96	20,672.96	20,672.96	20,672.96
Cleaning Service - Golden Eagle(PVT)LTD	267	1	2	0	1409	11	31.12.2022	17,684.82	17,684.82	17,684.82	17,684.82
Divisional Secretariat, Maanthai East	267	1	2	0	1409	11	31.12.2022	290,170.39	290,170.39	290,170.39	290,170.39
Security Service-Anchor Security Service	267	1	2	0	1409	11	31.12.2022	1,082,786.88	1,082,786.88	1,082,786.88	1,082,786.88
Cleaning Service - Golden Eagle(PVT)LTD	267	1	2	0	1409	11	31.12.2022				
Divisional Secretariat, Welioya	267	1	2	0	1409	11	31.12.2022				
Security Service-Anchor Security Service	267	1	2	0	1409	11	31.12.2022				
Cleaning Service - Golden Eagle(PVT)LTD	267	1	2	0	1409	11	31.12.2022				
.....											
Total								1,082,786.88	1,082,786.88	1,082,786.88	1,082,786.88
Grand Total											

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

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

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

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

Date : 16.08.2023

M.Selvaratnam
Chief Accountant
For Govt.Agent/District Secretary
District Secretariat
Mullaitivu.



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

Name of Ministry / Department / District Secretariat : Mullaitivu
 Expenditure Head No. :267
 Programme No. & Title :01

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling In terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate In terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
I. Ministries/Government Department	Overtime & Holiday Payments	1	0	1002	11			82,015.33
	Overtime & Holiday Payments	2	0	1002	11			104,149.41
	Domestic	1	0	1101	11			186,164.74
	Domestic	2	0	1101	11			8,766.31
Sub Total	Fuel	1	0	1202	11			166,770.00
Sub Total								175,536.31
Sub Total								29,400.00
Total								391,101.05
2. State Corporations/Statutory Boards Sri Lanka Telecom plc	Postal & Communication	1	0	1402	11			65,397.37
	Postal & Communication	2	0	1402	11			73,724.21
	Electricity & Water	1	0	1403	11			139,121.58
	Electricity & Water	2	0	1403	11			177,681.03
Sub Total								84,712.83
Sub Total								262,393.86
Total								401,515.44
3. Others (Private Parties) Security and Cleaning Service Security, Cleaning Service and others	Others	1	0	1409	11			100,883.81
	Others	2	0	1409	11			189,286.58
								290,170.39
	Total							1,082,786.88



Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)
 District Secretariat Mullaitivu

Date : 16.08.2023

Chief Accountant
 District Secretariat
 Mullaitivu.

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

Name of Ministry / Department / District Secretariat : Mullaitivu
 Expenditure Code : 267
 Programme No. & Title : 01

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

* should use only when relevant to the reporting entity

M

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

Date : 16.08.2023

M. Selvaratnam
 Chief Accountant
 For Govt. Agent/District Secretary
 District Secretariat
 Mullaitivu.



Statement of Claims under Reimbursable Foreign Aid

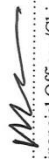
Ministry / Department / District Secretariat :

Programme No. & Title :

Rs.

(1)	Provision in Estimates - 2022 under Reimbursable Foreign Aid including Supplementary provisions	Nil
(2)	Total Expenditure disbursed during the year 2022, against (1) above	Nil
(3)	Total of Reimbursement Claims outstanding as at 01st January 2022	Nil
(4)	Total of Reimbursement Claims made during the year 2022, in respect of years 2021 & prior years (if any)	Nil
(5)	Total of Reimbursement Claims made during the year 2022, in respect of year 2022	Nil
(6)	Total of Claims disallowed by the Donor, during 2022 (if any), in respect of Claims 2021 or prior years (if any)	Nil
(7)	Total of Claims disallowed by the Donor, during 2022 (if any), in respect of Claims 2022	Nil
(8)	Total of Reimbursements received during the year 2022, in respect of years 2021 or prior years	Nil
(9)	Total of Reimbursements received during the year 2022, in respect of years 2022	Nil
(10)	Total of reimbursement Claims outstanding as at 31st December 2022 [(3+4+5) - (6+7)] - (8+9)	Nil
(11)	Total of Reimbursement Claims made after 31/12/2022 in respect of 2021 up to the finalization of the Financial Statements	Nil
(12)	Total of Reimbursement received after 31/12/2022 up to the finalization of the Financial Statements	Nil
(13)	Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements (10 + 11 - 12)	Nil

* should use only when relevant to the reporting entity


 Chief Financial Officer / Chief Accountant/
 Director (Finance) / Commissioner (Finance)
 Date : 16.08.2022

M. Selvaratnam
 Chief Accountant
 For Govt. Agent / District Secretariat
 District Secretariat
 Mullaitivu.



Statement of Missing Vouchers

Ministry / Department / District Secretariat : Mullaitivu
 Expenditure Head No : 267
 Programme No. & Title : 01

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

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



Chief Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date : 16.08.2023



M.Selvaratnam
 Chief Accountant
 For Govt.Agent/District Secretary
 District Secretariat
 Mullaitivu.

**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. :267

Ministry / Department / District Secretariat :Mullaitivu

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2022 (Rs.)	Balance as Per Cash Book as at 31/12/2022 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2022 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
1	Bank of Ceylon Taprobane	7041976	-	-	-	December
2	Bank of Ceylon	MPP - 7042838	37,397,911.38	-	9,700.00	December
3	Bank of Ceylon	PKI - 7042837	9,003,782.56	-	-	December
4	Bank of Ceylon	ODN - 7041978	8,387,469.03	-	-	December
5	Bank of Ceylon	TNK - 7041981	14,091,056.84	-	-	December
6	Bank of Ceylon	MES - 7041980	9,658,399.73	-	912,317.50	December
7	Bank of Ceylon	WES - 7042845	6,456,590.36	-	-	December
8	Bank of Ceylon	KAC - 7041979	16,404,472.61	-	-	December

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

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

Date : 16.08.2023

M.Selvaratnam
Chief Accountant
For Govt.Agent/District Secretariat
District Secretariat
Mullaitivu.



3.5 .Performance of the Revenue collection

Revenue code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs)	as a % of Final Revenue Estimate
1002.07.00	Inland revenue Department Stamp duty	-	-	1,000.00	-
1003.07.02	Register Department Registration fee	3,500,000.00	3,500,000.00	5,924,710.00	-
1003.07.03	Private timber transport	52,000.00	52,000.00	46,685.70	-
1003.07.05	Public Security License fee	28,000.00	28,000.00	34,200.00	-
1003.07.99	License Taxes & others	50,000.00	50,000.00	127,828.50	-
2002.01.01	Rent	1,500,000.00	1,500,000.00	1,982,929.34	-
2002.02.99	Interest - others	1,600,000.00	1,600,000.00	2,013,220.67	-
2003.01.00	Department Sales	30,000.00	30,000.00	-	-
2003.02.03	Department of Registration Fee	900,000.00	900,000.00	1,435,950.00	-
2003.02.06	Cattle Transport	-	-	39,950.00	-
2003.02.13	Examination Fees	-	-	1,200.00	-
2003.02.14	Driving License	-	-	15,038,895.00	-
2003.02.99	Administration fees & Charges - Sundries	50,000.00	50,000.00	202,150.00	-
2003.99.00	Other Receipts	800,000.00	800,000.00	5,251,742.10	-
2003.07.00	Paddy advance	-	-	3,729,150.00	-
2004.01.00	Social security contribution - W& OP	-	-	17,690,254.78	-
2006.02.02	Sales of capital asset - others	150,000.00	150,000.00	203,060.00	-
		8,660,000.00	8,660,000.00	53,722,926.09	

3.6 Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a% of Final Allocation
	Original	Final		
Recurrent	375,000,000.00	373,500,000.00	356,566,596.00	95%
Capital	249,000,000.00	250,500,000.00	224,186,739.00	89%

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

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

NO	Allocation Received from which Ministry/Department	Purpose of the allocation	Allocations		Actual Expenditure	Allocation on Utilization as a % of final Allocation
			Original	Final		
1	101. Ministry of Buddhasasana Religions and Cultural Affairs	Capital	167,500.00	167,500.00	167,500.00	100%
		Recurrent	-	-	-	-
2	103. Ministry of Defence	Capital	2,280,065.91	2,280,065.91	2,061,065.91	90%
		Recurrent	4,696,282.66	4,696,282.66	3,987,482.75	85%
3	110. Ministry of Justice,	Capital	1,208,003.00	1,208,003.00	1,208,003.00	100%
		Recurrent	1,221,261.80	1,221,261.80	1,221,261.80	100%
4	111. Ministry of Health,	Capital	436,227.30	436,227.30	398,048.85	91%
		Recurrent	1,722,967.50	1,722,967.50	1,722,567.50	100%
5	118. Ministry of Agriculture	Capital	8,971,236.40	8,971,236.40	8,906,181.30	99%
		Recurrent	9,049,794.07	9,049,794.07	8,859,692.85	98%
6	122. Ministry of Land	Capital	-	-	-	-
		Recurrent	566,415.00	566,415.00	565,080.00	100%
7	123. Ministry of Urban Development and Housing	Capital	51,961,174.20	51,961,174.20	51,564,407.32	99%
		Recurrent	-	-	-	-
8	126. Ministry of Education	Capital	2,595,392.00	2,595,392.00	2,595,392.00	100%
		Recurrent	388,717.04	388,717.04	382,602.05	98%

9	130. Ministry of Public Administration, Home Affairs Provincial Councils and Local Government	Capital	185,000.00	185,000.00	164,000.00	89%
		Recurrent	149,359,788.36	149,359,788.36	148,893,213.46	100%
10	149. Ministry of industries Division of Small and Medium Enterprise Development	Capital	73,427.50	73,427.50	73,427.50	100%
		Recurrent	-	-	-	-
11	160. Ministry of Environment	Capital	211,581.56	211,581.56	211,581.56	100%
		Recurrent	-	-	-	-
12	171. Ministry of women, Child Affairs and Social Empowerment	Capital	1,935,448.04	1,935,448.04	1,935,448.04	100%
		Recurrent	253,803,936.95	253,803,936.95	250,498,787.31	99%
13	186. Ministry of Technology,	Capital	145,783.70	145,783.70	134,581.95	92%
		Recurrent	-	-	-	-
14	189. Ministry of public Security	Capital	-	-	-	-
		Recurrent	641,130.00	641,130.00	640,760.00	100%
15	193. Ministry of Labour Foreign Employment	Capital	20,800.00	20,800.00	20,800.00	100%
		Recurrent	270,842.00	270,842.00	245,969.66	91%
16	194. Ministry of youth and sports,	Capital	1,132,287.91	1,132,287.91	839,284.44	74%
		Recurrent	176,760.95	176,760.95	144,640.49	82%
17	201. Department of Buddhist Affairs	Capital	-	-	-	-
		Recurrent	456,467.50	456,467.50	456,467.50	100%
18	202. Department of Muslim Religious and cultural Affairs	Capital	400,000.00	400,000.00	400,000.00	100%
		Recurrent	-	-	-	-
19	206. Department of Cultural Affairs	Capital	3,000.00	3,000.00	3,000.00	100%
		Recurrent	646,988.00	646,988.00	626,678.00	97%
20	210. Department of Government Information	Capital	199,990.00	199,990.00	199,990.00	100%
		Recurrent	112,160.88	112,160.88	106,679.38	95%
21	216. Department of Social Services	Capital	21,642.00	21,642.00	21,642.00	100%
		Recurrent	1,970,035.00	1,970,035.00	1,809,490.00	92%
22	217. Department of Probation and Child Care Services	Capital	193,420.00	193,420.00	183,980.00	95%
		Recurrent	126,420.00	126,420.00	113,900.00	90%

23	219. Department of Sports Development,	Capital	171,079.50	171,079.50	171,079.50	100%
		Recurrent	-	-	-	-
24	227. Department for Registration of Persons	Capital	5,988,287.00	5,988,287.00	5,958,206.00	99%
		Recurrent	-	-	-	-
25	237. Department of National Planning,	Capital	39,074,980.48	39,074,980.48	39,074,979.72	100%
		Recurrent	-	-	-	-
26	252. Department of Census & Statistics,	Capital	647,512.28	647,512.28	615,981.27	95%
		Recurrent	-	-	-	-
27	253. Department Of Penson	Capital	-	-	-	-
		Recurrent	715,126.55	715,126.55	679,226.55	95%
28	266. District Secretariat, Vavuniya	Capital	3,253,862.81	3,253,862.81	3,253,862.81	100%
		Recurrent	-	-	-	-
29	303. Department of Textile Industry	Capital	-	-	-	-
		Recurrent	76,500.00	76,500.00	76,500.00	100%
30	307. Department of Motor Traffic	Capital	-	-	-	-
		Recurrent	165,861.95	165,861.95	161,990.75	98%
31	326. Department of Community Based Corrections	Capital	-	-	-	-
		Recurrent	5,250.00	5,250.00	5,250.00	100%
32	327. Land Use Policy Planning Department	Capital	60,137.60	60,137.60	56,637.60	94%
		Recurrent	311,631.26	311,631.26	269,581.26	87%
33	328. Department of Manpower and Employment	Capital	107,160.00	107,160.00	37,020.00	35%
		Recurrent	132,026.63	132,026.63	77,846.63	59%
34	334. Department of Multipurpose Development Task Force,	Capital	-	-	-	-
		Recurrent	34,514,704.93	34,514,704.93	32,871,864.25	95%
			582,576,068.22	582,576,068.22	574,673,632.96	94%

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	930,530,754.12	994,007,961.39	-	100%
9152	Machinery and Equipment	332,683,771.25	355,050,088.32	-	100%
9153	Land	82,000,000.00	83,000,000.00	-	100%
9154	Intangible Assets	-	-	-	
9155	Biological Assets	-	-	-	
9160	Work in Progress Lease Assets	22,539,816.71	22,539,816.71	-	100%
9180	Assets	-	-	-	

3.9 Auditor General's Report

English Translation

NATIONAL AUDIT OFFICE

My No.- NPCG/M/U/ADS-MU/FS/2022/01

Your No. -

Date – 24th May 2023

District Secretary,
District Secretariat,
Mullaitivu.

Summary Report of the Auditor General on the Financial Statements of the District Secretariat of Mullaitivu for the year ended 31st December 2022 in terms of section 11 (1)

of the National Audit Act No.19 of 2018

Above report attached herewith.

Sgd.

P. Patkunam

Senior Assistant Auditor General

For Auditor General

Copies - 1. Director General, Department of State Accounts

2. Secretary, Ministry of Public Administration, Internal Affairs, Provincial Councils

and Local Governments

No. 306/72, Polduwa Road, Battaramulla. Sri Lanka

+94 11 2 88 70 28 - 34

NATIONAL AUDIT OFFICE

My No.- NPCG/M/U/ADS-MU/FS/2022/01

Your No. -

Date – 24th May 2023

District Secretary,
District Secretariat,
Mullaitivu.

Summary Report of the Auditor General on the Financial Statements of the District Secretariat of Mullaitivu for the year ended 31st December 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 31st December 2022 of District Secretariat Mullaitivu and Financial Performance for the year ended as at that date including the cash flow which was included in the financial statements for the year ended 31st December 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 found in this report which will be submitted to the District Secretariat Mullaitivu according to the Section 11(1) of National Audit Act No 19 of 2018. Auditor General's Report will be submitted to the parliament according to the Section 10 of National Audit Act No. 19 of 2018 to be read along with the article 154(6) of the constitution of Sri Lanka in due course.

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

1.2 The basis for Preconceived opinion

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

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

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

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

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

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

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

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

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

- The structure of the accounting statements containing transparency the issues and receipts required for contents and to do the assessment of the appropriate and other incidents are incorporated in the financial statement.
- While preparing the financial statement and the structure of the financial statement and the issues and receipts are all totally appropriately and reasonably incorporated, and evaluated whether the events and incidents are fairly incorporated in to the financial statements.

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

1.5 Report related to the other legal requirements

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

- (a) It is observed that the financial statements of the review year has noncompliance with previous year in following occasions,
 - (i) The total value of 11 items of non-performing assets mentioned as Rs. 1,270,479,547 in the financial situation statement of previous year as of 31st December 2021 and the same brought forward to the review year as Rs. 1,355,692,400. Hence, a discrepancy of sum of Rs. 85,212,853 was observed. However, no reason given to the audit regarding this discrepancy.
- (b) Recommendations given by me regarding the financial statements of the preceding year are implemented.

1.6 Opinions on the Financial Statements

1.6.1 Financial Performance Statement

1.6.1.1 Capital Expenditures

In the financial performance statement for the year ending 31st December 2022, 02 Nos. of capital assets procurement expenditures mentioned as Rs. 5,497,585 and in the Treasury book (SA 82) it is mentioned as Rs. 2,800,845. Hence, a discrepancy of sum of Rs. 2,696,740 was observed.

1.6.1.2 Advance Payments

Following issues has been observed,

- (a) According to the instructions, balances in advance accounts should be handover to relevant new ministries declaring that there are no balances related to the ceased ministries as per act No. 31 of the year 2022 (amendment). However, a credit balance of Rs. 1,427,500 and debit balance Rs. 1,687,703 of State Ministry of Internal Affairs (409) and State Ministry of Foreign Employment Promotion respectively not settled to the treasury up-to date.
- (b) Although, relevant approval has received in the year 2022 from Secretary of the Ministry of Public Administration, Internal Affairs, Provincial Councils and Local Governments to write-off loan balances amounting Rs. 157,960 which was owe by the officers who was interdicted, retired, vacated the post or deceased, It is shown an excess balance of Rs. 157,960 in public officers advance account in the review year as it is not written off up-to now.

1.6.2 Imprest Account

Cleared balance by other departments in Public officers advance account to the District Secretariat not shown in the imprest clearance account of the District secretariat. And in the Treasury list (SA 51), it is shown as Rs. 385,390. Hence, a discrepancy of sum of Rs. 385,390 was observed.

1.6.3 Financial situation statement

1.6.3.1 Non financial assets

Final value of the non-performing assets mentioned as Rs. 1,432,058,050 in the Financial situation statement as of 31st December 2022 and the value of non-performing assets of the review year mentioned as Rs. 1,454,597,866. Hence, a discrepancy of sum of Rs. 22,539,816 was observed.

1.6.3.2 Imprest account balances

It is observed that on 04th July 2022 in the review year, an imprest balance of Rs. 27,158,000 has been cleared to the treasury by the District Secretariat. However, it is shown as an uncleared advance balance and it is erroneously mentioned as cash and equals to cash in the financial situation report of the review year.

1.6.4 Lack or documental evidence for the audit

Fruits plants, seeds, vegetable plants, agriculture equipment and etc. procured for Rs. Mn. 1.4 by District secretariat have been granted to 139 projects out of Rs. Mn. 200.8 payments made by District Secretariat and 06 Divisional Secretariats for “Haritha Deshayak” home garden

program, Rural development programs, divisional development programs and livelihood development programs in the review year.

However, for this purpose application forms of approved beneficiaries', selection procedure, financial performance inspection reports, progress reports of the program, crop harvest or damages, review regarding projected achievements of crop cultivation, decay of the equipments report are not submitted to the audit upto date. And no documents regarding such transactions are produced to the audit by relevant divisional secretariats. Therefore, it was incompetent to properly inspect and certify on this regard by the audit.

1.6.5 Not maintaining / updating of registers and books

<u>No.</u>	<u>Type of the document</u>	<u>Relevant provision</u>	<u>Observations</u>
(a)	List regarding electrical appliances	Financial regulations 454(2)	Not maintained
(b)	Attendance register of members of procurement committees and technical evaluation committees	Government procurement Guidelines 2.11.2	Not maintained
(c)	Bids requesting register	Government procurement Guidelines 5.2.1	Not maintained
(d)	Responsibilities list	Financial regulations	Not updated

2. Financial Review

2.1 Expenditure Management

following facts observed

- (a) A total of Rs. 5,8889,249 has been expended for overtime payments and holiday payments for the year 2019. Despite an excess cadre has been employed in the District Secretariat and 06 Divisional Secretariats in the review year, it is observed an increase of 48% and 86 % in overtime payments and holiday payments for the year 2020 and 2021 respectively. Further, regardless of the instructions given by chapter 02 of public administrative circular No. 10/2022 dated 25th May 2022 it is an increase of Rs. 8,255,221 or 40% in comparison with previous year.
- (b) From the funds allocated under administrative expenditure subject of “Haritha Deshayak” Home garden project, rural development projects, divisional development projects and livelihood development for the officers recruited in various sections of District Secretariat, Rs. 836,346 have been paid in 25 instances as overtime payments and holiday payments for duties not related to that purpose in the review year.

2.2 Compliance with liabilities and limits

It is observed that sum of Rs. 480,139 has been paid for officer's travelling allowances, vehicle cleaning payments, vehicle insurance payments, telephone charges, security services and cleaning services in 13 instances on the month of January 2023 and December 2022 by District Secretariat and Pudukudiyiruppu Divisional Secretariat in the review year without complying to relevant liabilities and limits.

2.3 Utilizing of the funds granted by other Ministries and Departments

(a) Recurrent Expenditures

It is observed that in the review year, Rs. 5,990,501 of funds allocated for recurrent expenditures under 21 numbers of expenditure heads are remained not utilized and it is equals to 3% to 86% of the total particular allocations.

(b) Capital Expenditures

It is observed that in the review year, Rs. 1,070,421 of funds allocated for capital expenditures under 08 numbers of expenditure heads are remained not utilized and it is equals to 1% to 100% of the total particular allocations.

2.4 Non compliance with rules and limits

Rules, Regulations, limits and with related to <u>Management decisions</u>	<u>Value (Rs.)</u>	<u>Discrepancy</u>
(a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka		
(i) Nos. 136, 137 and 138	1,033,210	Two cheques prepared to pay a supplier on 30 th December 2022. And it is not issued to the supplier mentioning that the works are not completed. Hence, both cheques are still retained at the accounts branch of the district secretariat.
(ii) No. 571	2,632,447	Kept at the general deposit account from 02 to 04 years due to not taking necessary actions on the funds that non-utilized to the relevant purposes and expired deposits by District Secretariat.
(iii) 702 (3)		For the last 05 years, the copies of contact agreements of various projects implemented by the District Secretariat and

06 Divisional Secretariats are not submitted to the Audit. Therefore, it is unable to do an adequate audit regarding the implementation of each project.

(iv) No. 757

-

Up to now, No proper actions taken

regarding the shortage of 22 items and excess of 67 items which was identified at the annual goods survey.

(b) Assets Management Circular

Chapter 03 of No. 04/2018

11,666,776

5822 Nos. of office equipments which

dated 31st December 2018

valued lower than Rs. 5000 each, used by

the District Secretariat and 06 Divisional Secretariats are indicated as non-financial assets.

(c) Section 4 of section XXIV of the establishment code	122,391	No proper action taken for more than 05 years by Pudukudiyiruppu Divisional Secretariat to reimburse the loan balance of an officer who was ceased from his post.
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2.5 Advance Payments and Settlements

Not settled a sum of Rs. 17,634,128 or 85% of the total amount of Rs. 20,729,785 by 31st March 2023, which was granted as an advance to purchase paddy from farmers and sale of paddy for two multi-purpose cooperative societies on the year 2015 by District Secretariat. And this advance amount has been granted without any agreement.

2.6 Deposits

Sum of Rs. 2,250,000 has given to the District Secretariat on 31st May 2012 by Lanka Mineral Sands Company Limited for the purpose of acquiring a land. For last 10 years the whole amount kept in general deposit account of District Secretariat without taking any proper action to allocate a suitable land.

3. Operational Review

3.1 Performance

3.1.1 Planning

In the review year and in the previous year, no action taken to prepare and obtain the approval of chief accounting officer for annual program plan which should include project plans, procurement plans, internal audit program, human resource development plans and etc. in the forms stipulated in chapter 03 of public finance circular No. 02/2020 dated 28th August 2020 by District Secretariat and Divisional Secretariats

3.1.2 Non achievement of expected outcome

Following issues identified,

- (a) By obtaining allocations under 12 various projects, 118 units of houses constructed with a total expenditure of Rs. Mn. 183.9 and granted to the general public by Manthei East, Oddusuddan, Thunukkai and Maritim Pattu Divisional Secretariats. However, it is observed those houses are not using for 06 to 10 years and no after assessment which should be done by relevant divisional secretaries are carried out.
- (b) A security center has been constructed at Selvapuram for Vulnerable Children and for the Children who faced mistreatments on 26th December 2014 by the District Secretariat expending Rs. Mn. 24.19 which was provided by National Child Protection Authority. Despite the center has a capacity to facilitate 481 children, it is observed that expected benefits are not received from the project for last 08 years.

- (c) Oil production machines purchased by Oddusuddan Divisional Secretariat for Rs. Mn. 1.48 in 2020 under “Sapiri Gamak” project. And they are given to Thirumurukandy Rural Development Society which has no high power electricity facility to operate those machines. Hence, the machines are not utilized to the expected objectives and facing the risk of damage due to non-using.

3.2 Assets Management

Following facts observed,

- (a) A generator given to District Secretariat by the Ministry of Disaster Management not using for 06 years. Another generator with a power generation capacity of 502 kw has procured for Rs. Mn. 9.8 the main power supply of the District Secretariat on December 2016. Now after using only 385 hours for 06 years, the changeover device of that generator has broken and it required a repair.
- (b) It is observed that, 13 vehicles are using at District Secretariat and Thunukkai, Puthukudiyiruppu, Welioya and Oddusuddan Divisional Secretariat for 05 years without taking necessary steps to change the ownership documents.
- (c) 15 vehicles used by District Secretariat, Puthukudiyiruppu Divisional Secretariat and Thunukkai Divisional Secretariat are presently laying for repair without any use. No action taken for more than 03 years to repair the same.

- (d) On 10th December 2019, three Motor cycles out of six Motor cycles and Two lorries assign to World Food Programme warehouse in Mulliyawalei has given to schools. Although, details of present position of remaining three Motor cycles and two Lorries are not produced to the audit.

3.3 Bond deposits of public officers

According to the circular No. 04/2020 dated 16th March 2022 issued by State Ministry of Internal Affairs, no necessary action has been taken to acquire Rs. 294,000 as security deposits form 27 officers by District Secretariat and 06 Divisional Secretariats.

3.4 Losses and Damages

Following issues were detected,

- (a) Rs. 1,391,124 has spent for self-repairing of 05 vehicles assigned to the District secretary from the period of year 2019 to year 2022 for the damages occurred by traffic accident. While, Rs. 664,783 reimbursed as insurance claims for this accidents, remaining Rs. 726,341 has recovered from capital assets allocation from year 2019 to year 2022. However, value of those loses are not shown in loses and write-off accounts of the District Secretariat.
- (b) Lightning prevention system that installed at District Secretariat has not functioning. It is detected that computers, 19 Nos. of computer appliances, 02 Nos. of photocopy machines, and 14 Nos. of other equipments in various sections of District secretariat has totally damaged due to lightning on 28th February 2023 due nonfunctioning of Lightning prevention system. However, value of the all the damaged items are not received to the audit. Further, District Secretariat has received an estimate of Rs. 1,990,000 to repair all those items on 15th March 2023.

It is necessary to maintain Lightning prevention system to the safety of people and to prevent property losses. Up-to date, District secretariat has failed to take proper steps to prevent such natural disasters in future.

3.5 Unsettled Audit Issues

Following observations made

- (a) A site audit inspection has been carried out at World Food Programme warehouse in Mulliyawalei on 10th September 2019. And it is found that 66 Nos. of machineries, office equipments, electrical appliances, furnitures, computers and peripherals totaling of 1,517 units of 37 items are not produced to the audit. Further, 515 units of 17 items from that warehouse given to the stores of District Secretariat and 05 Divisional Secretariats on March 2023 and kept without following proper procedures upto now.
- (b) Two water bowsers are delivered to Thunukkai and Puthukudiyiruppu Divisional Secretariats on 2019. In the last three years they are not utilized to expect purposes and idling at car parks with risks of get damaged.

3.6 Mistrust Transactions

Three development officers who were assigned to the works related to Registrar General's Department, Land Management Department of Northern Province and Pensions Department at Oddusuddan Divisional Secretariat continuously not reported to the works after October 2019, January and March 2022 without prior approval of the divisional secretary. Even though,

divisional secretary has not taken necessary steps to report their respective department heads on this regard and informed from 02 to 31 months delayed. This may pose a risk of paying the salary for the period that they were not reported to works. However, no reports received regarding any faulty salary payment on this regard to the audit.

3.7 Flaws in Management

No proper action has been taken to obtain land deeds or vesting orders or survey plans of the lands or obtain reasonable valuations and include in financial statements for more than 10 years for the lands which included in financial statements as owned by District Secretariat and 06 Divisional Secretariats.

4 Sustainable Development

4.1 Identifying the Sustainable Development Goals

No action has been taken for last 05 years to issue necessary instructions to identify and implement relevant programmes to achieve annual goals by District Secretariat and Divisional Secretariat to in related with sustainable development goals (around the year 2030) according to the Sustainable Development Act No. 01 of year 2017 and to implement and progress review of the programmes to be initiated to achieve these goals.

5. Human Resource Management

5.1 Approved Cadre, Recruited Cadre and Expenditures for Wages of the Staff

Notwithstanding paragraph 2.2 (a) of National Budget Planning circular No. 01/2021 dated 28th July 2021 issued by Finance Ministry, 256 development officers appointed and it is identified as excess cadre. No approval obtained from Director General of Management Services those cadre Up-to now. Sum of Rs. 11,978,240 spent as wages and other allocations for these officers from the funds allocated to approved other cadre which is vacant by District Secretariat and 06 Divisional Secretariats in the review year.

Sgd.

P. Patkunam

Senior Assistant Auditor General

For Auditor General

Chapter - 04

Performance indicators

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

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

Chapter - 05

Performance of the achieving Sustainable Development Goals (SDG)

5.1 Indicate the identified respective sustainable Developments Goals

Goal/ Objective	Targets	Indicators of the Achievement	Progress %		
			0-49	50-74	75-100
1. Zero Hunger	Food for all	17,507 Home Gardens Established. 01 No Traditional Food center established			✓
	Agriculture infrastructure Development	11 Paddy Land Renovated			✓
2. Good Health & Wellbeing	Improved Health Institutions	01 No of Rural Health Centers Renovated			✓
3. Quality Education	Improved Education Facilities	32 Nos Class Room buildings Renovated/Others 06 Nos Smart Class Room Constructed Furniture for 8 Nos Schools			✓
4. Clean Water & Sanitation	Sanitation facilities	02 Families provided by Sanitation			✓
	Clean water facilities	07 Community water supply scheme established			✓
5. Affordable Clean Energy	Electricity to all	04 Nos free Electricity Connection provided			✓
6. Industry Innovation & Infrastructure	Easy access	925 km Rural Roads Renovated 05 Nos of Culvert Renovated 01 Bus Stop			✓
7. Sustainable Cities & Communities	Improved Recreations	03 Play Grounds Renovated Supply of Sports equipment			✓

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

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

Chapter- 06

Human Resource profile

6.1 Cadre management

	Approved Cadre	Existing Cadre	Vacancies/(Excess)
Senior	37	27	10
Territory	28	7	21
Secondary	563	566	253/ (256)
Primary	75	44	31

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

1. It is affect achieve the target of the institution. Since the officers involve in their duties with intensity because of the work load.
2. Despite an excess carder observed among second class officers, desperations occurred in covering the duties of the other vacant officers' of the same class recruiting the excess officers. And the alter officers have to carry the work load due to the lack of human resource. So, the following affections will be occurred.

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

Due to these reasons the goal of the institution will be not achieved and the development of the institution will be affected.

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

6.3 Human Resource Development

Name of the Program	No. of Staff trained	Duration of the Program	Total Investment		Nature of the Program (Abroad/ Local)	Output / Knowledge
			Local	Foreign		
Capacity Building Training Programme	99	02 Days	50,000.00	-	Local	Working with Efficiency and Effectiveness
Productivity Training Program	93	02 Days	50,000.00	-	Local	Working with Efficiency and Effectiveness
Postgraduate Studies – ADS	01	2022/2022	171,500.00	-	Local	Master of Development Economics
Orientation Program for Newly appointed Development Officers	23	02 Days	-	-	Local	Knowledge Gained on Office Management Systems
SYSGCAA Office Management	07	01 Day	-	-	Local	Working with Efficiency and Effectiveness
Information Technology Training Programme (IT)	104	6 Hrs	31,260.00	-	Local	Knowledge Gained - IT
Project Management Training Programme	70	6 Hrs	28,740.00	-	Local	Knowledge Gained - Project Management
Capacity Building Training Programme for Development officers to prepare the 1 st EB exam	60	05 Days	102,300.00	-	Local	Capacity Building of development officers
Orientation Training Programme Newly Appointed Development Officers on 03.01.2022	160	02 Days	110,210.00	-	Local	Financial Regulations, Office System, Information Technology, Establishment Code, Positive Attitude, Leadership, Physical Fitness, Project Management, Disaster

						Management, Productivity, Second language
Training on “SYSCGAA” Office Management System	70	01 Day	29,600.00	-	Local	Concepts of SYSCGAA Office Management System
First Aid Training Programme	40	01 Day	16,800.00	-	Local	Fundamental in First Aid
Internal Audit Concepts	40	01 Day	20,600.00	-	Local	Internal Audit Concepts
Training on “ITMIS” Accounting System	30	04 Days	128,011.00	-	Local	Concepts of ITMIS Office Management System
Soft Skill Development Training Programme for Staff Grade Officers	80	02 Days	65,800.00	-	Local	Soft Skills
Regarding EB exam Training Programme for Related officers	40	01 Day	28,000.00	-	Local	Improved Knowledge of Government Office System
Regarding EB exam Training Programme for Related officers	45	01 Day	23,025.00	-	Local	Improved Knowledge of Efficiency
Training on Positive Thinking	40	01 Day	48,975.00	-	Local	Knowledge of Positive Thinking
Regarding EB exam Training Programme for Related officers	53	01 Day	32,430.00	-	Local	Improved Knowledge of Efficiency
Regarding EB exam Training Programme for Related officers	36	01 Day	9,480.00	-	Local	Improved Knowledge of Efficiency

Microsoft Access Database Training Programme	25	03 Days	15,900.00	-	Local	Through the development of the computer skills of the officers, they were able to carry out office work effectively and efficiently.
Office System Training Programme	20	01 Day	2,500.00	-	Local	Ability to carry out office work effectively and efficiently
Skill Development Training Programme	20	01 Day	22,800.00	-	Local	Through the development of the abilities and skills of the officers, the office work was able to be carried out effectively and efficiently.
Skill Development Training Programme	20	01 Day	18,200.00	-	Local	Through the development of the abilities and skills of the officers, the office work was able to be carried out effectively and efficiently.
TSC Procedural Rule Training Programme	20	01 Day	20,100.00	-	Local	Ability to carry out office work effectively and efficiently
TSC Procedural Rule Training Program	20	01 Day	19,600.00	-	Local	Ability to carry out office work effectively and efficiently
TSC Procedural Rule Training Programme	20	01 Day	19,600.00	-	Local	Ability to carry out office work effectively and efficiently
Disciplinary Action	30	02 Days	40,100.00	-	Local	Knowledge of Disciplinary Action
Office System and Information Technology	30	02 Days	40,100.00	-	Local	Knowledge of Office System and Information Technology
Postgraduate Studies - Accountant	1	2021/2022	140,000.00	-	Local	Master of Development Economics
Handling the stress prevailing in the family affairs and at the work place	45	4 hrs.	14,155.00		Local	Gain the knowledge to handle stress

Computer Training	60	6 hrs.	25,845.00		Local	Improved Skills of Computer
Office System Training Programme	60	6 hrs.	25,000.00		Local	Improved Knowledge of Government Office System

***Briefly state how the training program contributed to the performance of the institution**

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

Chapter -07

Compliance Report

No	Applicable Requirement	Compliance Status(Complied/Not Complied)	Brief explanation for Non compliance	Corrective actions proposed to avoid non-compliance in future
1	The following financial statements/accounts have been submitted on due date			
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing advance accounts (Commercial Advance Accounts)	-		
1.4	Stores Advance Accounts	-		
1.5	Special Advance Accounts	-		
1.6	Others	-		
2	Maintenance of books and registers(FR445)			
2.1	Fixed assets register has been maintained and update in terms of public Administration circular 267/2018	Complied		
2.2	Personal emoluments register/personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit Queries has been maintained and update	Complied		
2.4	Register of internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		
2.10	Commitment Register has been maintained and update	Complied		

2.11	Register of counterfoil books(GA-N20)has been maintained and update	Complied		
03	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the government payroll software package	Complied		
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NSB on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury operations Department on time	Complied		
5	Audit Queries	Complied		
5.1	All the audit queries has been replied within the specified time by the auditor general	Complied		
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the auditor General in terms of Financial Regulation 134(2)DMA/1-2019	Complied		
6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management audit department in terms of sub-section 40(4)of the National audit Act no.19 of 2018	Complied		

6.4	All the copies of internal audit reports has been submitted to the auditor general in terms of financial Regulation 134(3)	Complied		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the comptroller General's office in terms of paragraph 07 of the Asset Management circular No-01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the comptroller General's officer in terms of paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of public finance circular No 05/2016	Complied		
8.4	The Excesses and Deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	-		
9.3	The vehicle logbooks had been maintained and updated	Complied		

9.4	The action has been taken in terms of FR 103,104,109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicle has been re-tested in terms of the provisions of paragraph 3.1 of the public Administration Circular No 30/2016 of 29.12.2016	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled			
10.3	The action has been taken in terms of financial regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	Advances to public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		Approval letters received for the settlements
13	General Deposit Account			
13.1	The action had been taken as per FR 571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		

14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per FR 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub imprests had been issued not exceeding the limit approved as per FR 371	Complied		
14.4	The balance of the Imprest account had been reconciled with the Treasury books Monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular on 04/2017 dated 20.09.2017	Complied		
17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by website or alternative measures and has it been facilitated to appreciate/allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi-Annual and Annual report have been submitted as per section 08 and	Complied		

	10 of the RTI Act			
18	Implementing citizens charter			
18.1	A citizens charter/citizens client's charter has been formulated and implemented by the institution in terms of the circular number 05/2008 and 05/2018(1)of Ministry of public Administration and Management	Complied		
18.2	A Methodology has been devised by the institution in order to monitor and assess the formulation and the implementation of Citizens charter/citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	Preparation of the Human Resource Plan			
19.1	A Human resource plan has been prepared in terms of the format in Annexure 02 of public Administration circular No.02/2018 dated 24.01.2018	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid human Resource plan	Complied		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No 6.5 of the aforesaid Circular	Complied		
20	Responses Audit Paras			
20.1	The shortcoming pointed out in the audit paragraph issued by the Auditor General for the previous years have been rectified	Complied		

END