



ANNUAL PERFORMANCE & ACCOUNTS REPORT

2022

HEAD - 269

DISTRICT SECRETARIAT, BATTICALOA



Annual Performance & Accounts Report – 2022

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Message from District Secretary, Batticaloa

Foreword



It's a great pleasure to present this annual Performance Report of services and Projects carried out by District Secretariat Batticaloa for the year 2022. This report has been prepared based on financial management and administrative activities of District Secretariat and Divisional secretariats as per the Department of Public Finance Circular No 02/2020 dated 28.08.2020 that comprising the District and Divisional level information for the socio economic development activities in the Batticaloa district including the achievements and challenges which have encountered in the year 2022.

Batticaloa District Secretariat is the center of the District administration of the 14 Divisional Secretariats and 345 Grama Niladhari Divisions. The effective performance of the District Secretariat is derived with the corporation and collaboration of officials of various positions of line ministries and departments of the Central Government and Eastern Provincial Council.

Multisectoral development projects and social welfare activities have been implemented by district in the year 2022 based of officers experiences in line with the National Policy framework of ***“Vistas of Prosperity and Splendour”*** in order to prepare the basic foundation for changing the economic trajectory of Batticaloa District.

We serve our service line with the His Excellency President Ranil Wickremasinghe statement **“Let's create a knowledgeable society with a strong economy that can run forward together with the world”**.

I would like to express my sincere appreciation to the Political authorities in the Government for their utmost support extended towards enhancing the living standard of the People in the district.

I sincerely thank the staff in the District Secretariat, Divisional Secretaries and the Local heads of Departments, for their untiring effort as a team in implementing the socio economic development programme in the district successfully.

**Mrs.Kalamathy Pathmarajah,
District Secretary / Government Agent,
District Secretariat,
Batticaloa.**



HISTORICAL IMPORTANCE OF THE DISTRICT

The name of this District was obtained from the name of Batticaloa Town and it was called as Pullianthivu from the beginning. The meaning of Batticaloa is muddy Land (Wet Land).

The extent of this District is 2,854 square kilometer in 130 km from the east coast, and from south to north Thuraineelavanai to Verugal Oya.

While speaking about Batticaloa Dr. C.A. Kirigan Bak Sargent says that the land Pulianthivu in Batticaloa is situated 4 km from the sea in the central part. It is divided by east and west water from the main land. This is the Batticaloa Inland. This District is great of significance and most of areas are wet lands. It is very high by feet and surrounded by paddy field of 10 miles. In addition, a Bungalow was constructed for the former AGA Mr. Pone in the Pone Island which was not famous at that time.

It was believed that several sweet music is heard from the depth of the lagoon in front of the Fort of Dutch. This sound is heard on Poya Days and when there is no wind. In addition to, Batticaloa is called as “Meenpadum Thennadu” which contains wild area where may receive natural honey.

Batticaloa was seized by Portuguese in 1622 and it was held in the hand of Dutch in 1639 and in 1796 by British English.

Batticaloa was constructed as the main Department of the G.A. in 1870 and prior to this Department of Trincomalee. Mr. A.W.T. Morris was appointed as the first Government Agent of Batticaloa.

NATURAL RESOURCES OF THE DISTRICT

- It is a coastal marine resource by the local district is the main natural resource. In a district with 14 Divisional Secretariats, 76 Grama Niladhari divisions of 08 Divisional Secretariats are located along the coastal area and its length is about 130 km. In this zone, the main livelihood of people living in the fishing industry is one of the brackish water.
- It seems long lagoon length about 229.19 square km with river from Thuraineelavanai to Valaichchenai as claim its name in this District and it is 8.70% of the total land in the District. Freshwater fishing in the adjoining areas is more than the number of people in employment. It can be observed that the People who are involving fishing near the lagoon areas and the rural People who are in Thuraineelavanai, Kaluthavalai and Kurukkalmadam engaging in paddy cultivation.
- It was seen as a harbor city in ancient time, and can observe the Crain which was used that time in the lagoon side of the Gandhi Park, Batticaloa Town.
- A non-tidal water of the coastal area is popular Pasikkudah. It is found in Sri Lanka has attracted domestic and foreign tourists and is a major tourist site.
- Paddy, one of the main income sectors of the district in the western part of the district is conducive for alluvial soil volume. It is the district's food self-contained, rice production is one of the main districts likely not exists in the Set Main professions of the people of the district are farming, Agriculture and fisheries.



1.2

Mission, Vision, Objectives of the District Secretariat

Vision

“To be a leading public service institution in Sri Lanka”

Mission

“Providing the efficient public service by implementing government policies through sustainable development process with the coordination of all sectors and the people participation, for the well-being of the people of Batticaloa District”

Objectives

- **To ensure the effective implementation of the government policies**
- **To establish transparent, Impartial and accountable in public service**
- **To promote and protect socio economic cultural values.**
- **To enhance the quality of service delivery of the Financial Management and Administration System**
- **To develop and support economic development activities for uplifting the lifestyles of people with the focus on affordable and equitable access.**
- **To improve productivity of the service through modern information technology and innovation.**
- **To develop managing natural resource & sustainable agricultural measure**
- **To ensure the preplanning activities to manage the risk and disasters.**
- **To coordinate the election activities**
- **To assist to public to secure their rights by registration of such as marriage birth and death registration and movable and immovable properties registration**

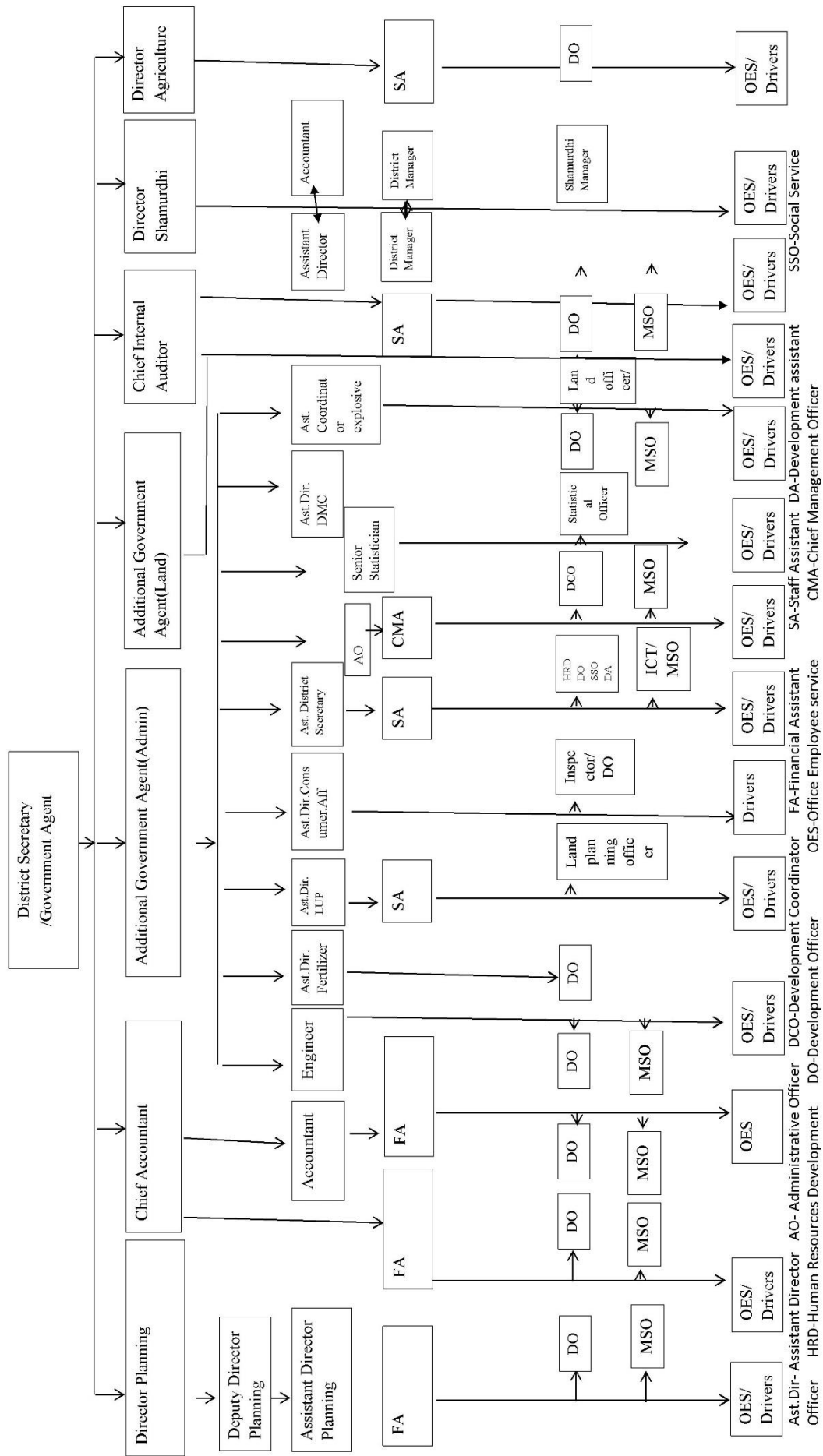


1.3 Key Function of District Secretariat

1. Organizing and conducting the national programmes on the district.
2. Overall coordination and management of district administration.
3. Implementing and monitoring of development programmes in the district.
4. Conduct the Elections and all other work related to Elections.
5. Firearm and explosive license related work.
6. Preparation and Implementation of short -term, medium -term district development plan.
7. Implementation of poverty alleviation programmes such as Samurdhi.
8. Development of Sports, Cultural activities.
9. Protect consumer rights through market investigation raids and consumer empowerment
10. Facilitating to attract investment opportunities in the district
11. Implementing and coordinating the disaster management Activities in the District.
12. To assist to public to secure their rights by registration of such as marriage birth and death registration and movable and immovable properties registration



1.4 ORGANIZATIONAL STRUCTURE



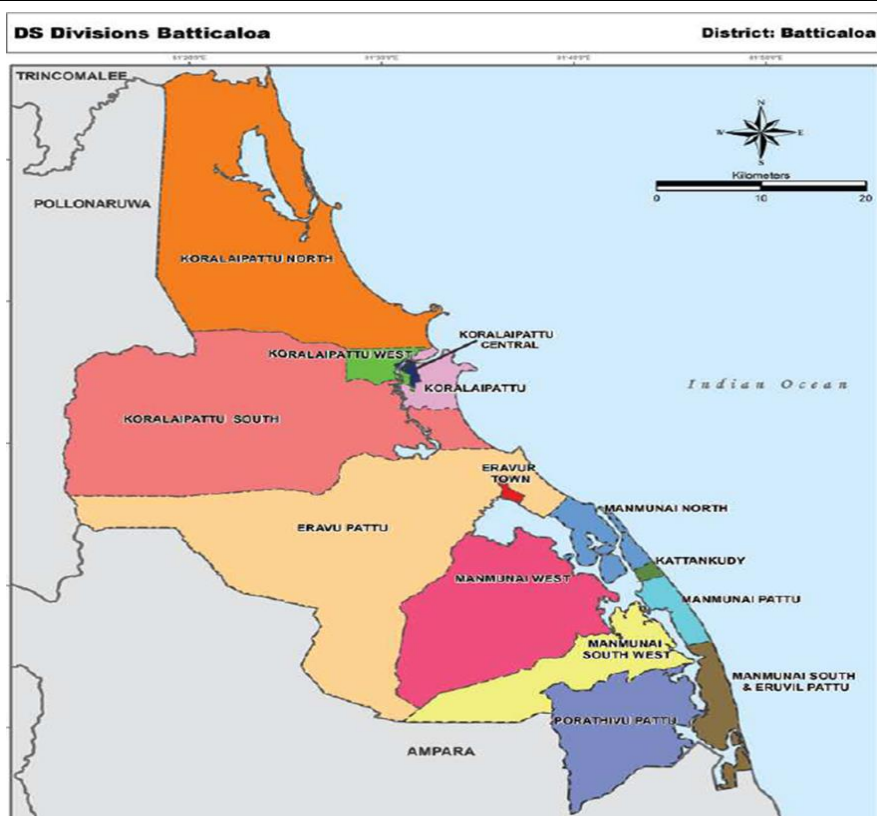


1.5

District Secretariat and Attached Institution

No.	Divisional Secretariats	Grama Niladhari Divisions	No. of Villages
1	Kattankudy	18	25
2	EravurPattu	39	204
3	Eravur Town	15	60
4	Manmunai South &EruvilPattu	45	59
5	Manmunai North	48	121
6	Koralaipattu West	8	30
7	Koralaipattu	12	31
8	Manmunai West	24	114
9	Koralaipattu North	16	47
10	ManmunaiPattu	27	51
11	Manmunai South West	24	90
12	PorativuPattu	43	112
13	Koralaipattu South	18	76
14	Koralaipattu Central	8	16
	TOTAL	345	1,036

ADMINISTRATION MAP





1.6 Funds Coming Under District Secretariat

The Fund has been received through the Government Budget, on appropriation act indicate the Consolidated funds.

1.7 Details of Foreign funds Under District Secretariat

1. In 2022 foreign funds received by our District Secretariat, Livelihood scheme for low level income families implemented under World Food Programme (WFP) at a cost of **Rs. 31,227,099.51** million at Manmunai West & Manmunai South West, Eravur Pattu, Koralai Pattu South, Divisional Secretariats.
2. Rs. 28,924,500 million was spent under the UNICEF Education programme for preschool meal implemented by Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government.
3. Under Ministry of Women, Child Affairs and Social Empowerment in 2022
 - Twins Payment cost Rs. 22,500.00 at Eravur Town & Porathivu Pattu Divisional Secretariats
 - Maintenance of School equipment resource reserves cost Rs. 20,000.00 at District Secretariat.
 - Establish & Strengthening the school child security committees cost Rs. 89,980.00 at Koralai Pattu North, Koralai Pattu, Manmunai South & Eruvil Pattu, Manmunai North, Porathivu Pattu Divisional Secretariats and District Secretariat.



Chapter 02 Progress and the future Outlook

2.1 Special Achievements,

1. The income level of 29,450 Families were increased by 10%-15% and raised living standard by providing 1314 livelihoods assistance under discussion with the village programme. Under these livelihoods assistance, 177 river and sea boats have been issued to develop the fishing and 390 goats have been issued under rural goats growth programme.
2. 24,000 home gardening have been established and improved the self-food security self-sufficiency families to ensure the food security.
3. 18 small and middle scale tanks have been rehabilitated under irrigation prosperity and world food programme.
4. Morning meals have been provided to 7200 preschools students at 250 preschools with the contribution of UNICEF to promote the nutrition of preschools students.
5. The fish fingerlings have been put in tanks to improve the freshwater fishing, livelihoods assistance for poultry farming to 80 beneficiaries, goat's sheds to 60 beneficiaries, cow's sheds to 7 beneficiaries and sprinkler irrigation supply assistance to 27 beneficiaries have been provided under the world food project to promote the food-product activities.
6. 255, nurserymen have been trained and issued the seeds and facilitated to supply 1,693,900 plants to home gardening beneficiaries by these nurserymen under "**Haritha Thayaga**" home gardening development project.
7. 30 Samurdhi bank have been computerized and provided the services in efficient way.
8. Financial assistance provided to construct the houses to 84 beneficiaries for partly completed houses and 41 beneficiaries for new houses under "**Soupakkiya**" housing development project.
9. Five Divisional Secretariat have been selected from district level competition to participate the national level competition in community level rehabilitation national programme for disable.
10. 49 government institutions were applied for the National Productivity award competition in year 2022 in Batticaloa District, 42 institutions (85.7% of the applied institutions) won the award.
11. Drugs prevention programmes have been conducted in 180 schools, 23 drugs addicts have been sent for treatments, 39 drugs addicts have been recommended for rehabilitation and provided the counseling to 151 drugs addicts.
12. Coordinated the job seekers and job suppliers through district job market and provided the opportunity to get the job to 26 youths.



13. Batticaloa district got the championship in Provincial Level sports meets.
14. Best performers in the sports sector have been honored in *Colours Award* programme, that was organized by District secretariat.
15. 07 Tsunami Early warning towers have been erected and handed over to Police & Tri forces for maintenance in efficient way.
16. The fuel supply was managed in best way by introducing “**Fuel Pass digital system**” in district level to solve the crisis of country.
17. 12,817 metric tons rice and 21.33 metric tons milk powder have been issued to very poor people, which have been donated by Indian government to manage the country economic crisis.
18. 2147 graduates got the appointment as development officer in Batticaloa district. Out of these 484 graduates appointed in District secretariat and 14 Divisional Secretariat.
19. 40,000 plants have been planted under 100,000 tree planting programme of government by District Secretariat & Divisional Secretariats staffs.
20. 3277 land permits and 1283 land Grants have been issued and remedial action has been taken to 471 land disputes.



Challenges

1. Due to the COVID 19, fuel crisis and Economic crisis, the Ministry of Finance Circular No 03/2022 for cut the budgetary provision and restricted the all expenses, most of the planned activities were unable to implement in 2022.
2. As, there are no rehabilitation Centre for drugs addicts in Batticaloa District, face the difficulty to rehabilitate the drugs addicts.
3. There are insufficient technology and capital to startup the entrepreneurs in Batticaloa District.
4. Due to the lack of technology process for value addition to district yield goods, unable to increase the income by yield goods in Batticaloa.
5. As, the cultivations are made based on rainfall in 2/3 of the cultivated lands, there are unable to maximize the productivity of the land in Batticaloa District.
6. Due to the economic crisis, the industries which are produced with imported raw materials, are faced the problems to product the goods. eg: handlooms industries



Future goals

1. Increase the local production by 10% through using available local resources in the district and contribute to reduction of the import expenses of the country.
2. Reduce the number of food insecure families by 50% through a Holistic Comprehensive Plan with the participation of government, non-government, private and other parties to ensure food security in villages.
3. Reduce the malnutrition among children and pregnant mothers by 20% compared to last year.
4. Startup 1500 new entrepreneurs in the district by encouraging young entrepreneurs from each Grama Niladari Divisions.
5. Provide the support to achieve the organization goal through increasing by 80% in activities of productivity at all public and private institutions in Batticaloa district.
6. Empower the organizational structure and rural level societies, which are involved in the drugs control activities.
7. Promote the participation of the sports hero and heroines from rural level to district and national level sports meets.
8. Improve the government administration service in effective way through implementing the information technology eg: officers submit the leave application, advance programme and diary through SYSCGAA, communicate through WhatsApp and email
9. Establish nine emergency operation centre (EOC) in 09 divisional secretariats.
10. Prepare 4,240 permits and 1,397 grants.

Government Agent / District Secretary
District Secretariat,
Batticaloa.

MRS. KALAMATHY PATHMARAJAH
District Secretary / Government Agent
Batticaloa District.



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

Department		District Secretariat, Batticaloa			
Head		269		Rs.	
Budget 2022		Note	Actual		
			2022	Restated 2021	
-	Revenue Receipts				
-	Income Tax	1	-	-	
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	
-	Non Tax Revenue & Others	4	-	-	
-	Total Revenue Receipts (A)		-	-	
-	Non Revenue Receipts				
-	Treasury Imprests		3,312,231,877	4,499,034,000	ACA-3
-	Deposits		405,302,603	315,518,130	ACA-4
-	Advance Accounts		45,932,672	38,698,425	ACA-5
-	Other Main Ledger Receipts		-	-	
-	Total Non Revenue Receipts (B)		3,763,467,153	4,853,250,555	
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		3,763,467,153	4,853,250,555	
	Remittance to the Treasury (D)		70,000,000	-	
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		3,693,467,153	4,853,250,555	
	Less: Expenditure				
-	Recurrent Expenditure				
853,650,000	Wages, Salaries & Other Employment Benefits	5	843,950,721	692,029,637	
126,658,570	Other Goods & Services	6	120,083,536	99,398,397	ACA-2(ii)
2,691,430	Subsidies, Grants and Transfers	7	2,654,719	594,459,966	
-	Interest Payments	8	-	-	
	Other Recurrent Expenditure	9	-	-	
983,000,000	Total Recurrent Expenditure (F)		966,688,976	1,385,888,000	
	Capital Expenditure				
20,700,000	Rehabilitation & Improvement of Capital Assets	10	20,173,387	12,188,762	
210,000,000	Acquisition of Capital Assets	11	108,606,673	130,153,516	ACA-2(ii)
	Capital Transfers	12	-	-	
	Acquisition of Financial Assets	13	-	-	
1,300,000	Capacity Building	14	1,085,381	2,000,000	
663,000,000	Other Capital Expenditure	15	546,998,478	37,832,914	
895,000,000	Total Capital Expenditure (G)		676,863,919	182,175,192	
	Deposit Payments		416,707,987	354,100,703	ACA-4
	Advance Payments		41,159,011	47,297,963	ACA-5
	Other Main Ledger Payments				
	Total Main Ledger Expenditure (H)		457,866,998	401,398,665	
	Total Expenditure I = (F+G+H)		2,101,419,894	1,969,461,857	
	Balance as at 31st December J=(E-I)		1,592,047,259	2,883,788,698	
	Balance as per the imprest reconciliation statement		1,592,047,259	2,883,788,698	ACA-7
-	Imprest Balance as at 31st December 2022		-	-	ACA-3



3.2

Statement of Financial Position

ACA - P

ACA-P

Statement of Financial Position


As at 31st December 2022

Department	District Secretariat, Batticaloa
Head	269


	Note	Actual	
		2022	2021
		Rs	Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	2,643,090,762	2,527,862,814
Financial Assets			
Advance Accounts	ACA-5/5(a)	146,945,572	151,719,233
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		2,790,036,333	2,679,582,048
Net Assets / Equity			
Net Worth to Treasury		58,837,650	52,205,928
Property, Plant & Equipment Reserve	ACA-6	2,643,090,762	2,527,862,814
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	88,107,922	99,513,306
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		2,790,036,333	2,679,582,048

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 06 to 25 and Annexures to accounts presented in pages from 26 to 36 form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Annexures to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.


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


Mrs. I. Mohan
Chief Accountant,
District Secretariat, Batticaloa
2023.02.14

Mrs. I. Mohan
Chief Accountant
District Secretariat
Batticaloa.


Mrs. K. Pathmarajah
Accounting Officer,
District Secretary
District Secretariat, Batticaloa
2023.02.14

MRS. KALAMATHY PATHMARAJAH
District Secretary / Government Agent
Batticaloa District.


Mr. Neel Bandara Hapuhinne
Chief Accounting Officer,
Secretary, Ministry of Public Administration, Home
Affairs, Provincial Councils and Local Government
2023.02.20

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



3.3

Statement of Cash Flows

ACA-C

ACA-C

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

Department : District Secretariat, Batticaloa.

Head : 269

	Actual	
	2022 Rs.	Restated 2021 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	65,872,330	55,286,389
Revenue Collected for the Other Heads	196,936,569	145,237,190
Imprest Received	3,312,231,877	4,499,034,000
Recoveries from Advance	-	-
Deposit Received	405,302,603	315,518,130
Total Cash generated from Operations (A)	3,980,343,380	5,015,075,709
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	840,550,726	691,489,787
Subsidies & Transfer Payments	122,738,255	693,858,363
Expenditure incurred on behalf of Other Heads	1,784,315,212	3,017,916,779
Remittance to Treasury	70,000,000	-
Advance Payments	69,167,280	75,534,886
Deposit Payments	416,707,987	354,100,703
Total Cash disbursed for Operations (B)	3,303,479,461	4,832,900,517
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	676,863,919	182,175,192
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	676,863,919	182,175,192
Other main ledger Capital Expenditure	-	-
Total Cash disbursed for Investing Activities (E)	676,863,919	182,175,192
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(676,863,919)	(182,175,192)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	0	0
Cash Flows from Financing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) -(J)	0	0
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-



ACA – 2(ii)

ACA-2(ii)

Statement of Expenditure for the period ended 31st December 2022

Expenditure Head No :269

Department : District Secretariat, Batticaloa.

Expenditure Code	Note	Finance Code	Provisions			Total Net Provision	Expenditure as per the Cash Book	Expenditure Incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers							
Recurrent Expenditure			(1)	(2)	(3) (+)/-	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
Programme (1)												
Prog./Proj./Sub prog./ Object code												
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS	5											
Personal Emoluments												
1001 Salaries & Wages		11	567,000,000	-	-	567,000,000	559,001,116	559,001,116	7,998,884	1.41	Less than 5%	
1002 Overtime & Holiday Payments		11	21,300,000	-	-	21,300,000	21,244,578	21,244,578	55,422	0.26	Less than 5%	
1003 Other Allowances		11	265,350,000	-	-	265,350,000	263,305,033	3,309,995	1,644,972	0.62	Less than 5%	
Total			853,650,000	-	-	853,650,000	840,550,726	3,399,995	9,699,279	1.14		
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES	6											
Travelling Expenditure												
1101 Domestic		11	8,500,000	-	(1,039,088)	7,460,912	6,550,231	-	910,681	12.21	Field duty restricted due to economic crisis	
Total (a)			8,500,000	-	(1,039,088)	7,460,912	6,550,231	-	910,681	12.21		
Supplies												
1201 Stationery & Office Requisites		11	11,000,000	-	3,861,520	14,861,520	14,838,801	14,838,801	22,719	0.15	Less than 5%	
1202 Fuel		11	24,400,000	-	1,800,000	26,200,000	26,199,994	26,199,994	6	0.00	Less than 5%	
1203 Diets & Uniforms		11	650,000	-	(202,000)	448,000	448,000	448,000	0.00	0.00	Less than 5%	
Total (b)			36,050,000	-	5,459,520	41,509,520	41,486,795	-	22,725	0.05		
Maintenance Expenditure												
1301 Vehicles		11	20,000,000	-	-	20,000,000	19,031,559	19,031,559	968,441	4.84	Less than 5%	
1302 Plant and machinery		11	3,000,000	-	700,000	3,700,000	3,695,341	3,695,341	4,659	0.13	Less than 5%	
1303 Building and Structures		11	11,500,000	-	-	11,500,000	10,042,384	10,042,384	1,457,616	12.67	As per circular no 03/2022 restricted the expenses	
Total (c)			34,500,000	-	700,000	35,200,000	32,769,284	-	2,430,716	6.91		
Services												
1401 Transport		11	800,000	-	(741,080)	58,920	14,050	14,050	44,870	76.15	Necessity was not arisen	
1402 Postal & Communication		11	10,000,000	-	750,000	10,750,000	10,334,428	10,334,428	415,572	3.87	Less than 5%	
1403 Electricity & Water		11	15,500,000	-	(4,050,000)	11,450,000	8,704,964	8,704,964	2,745,036	23.97	As per circular no 03/2022 restricted the expenses and power cuts caused savings	
1404 Rents & Local Taxes		11	800,000	-	(370,782)	429,218	429,217	429,217	1	0.00	Less than 5%	
1409 Other		11	19,000,000	-	800,000	19,800,000	19,794,566	19,794,566	5,434	0.03	Less than 5%	
Total (d)			46,100,000	-	(3,611,862)	42,488,138	39,277,225	-	3,210,913	7.56		
Total Expenditure on Other Goods & Services (a+b+c+d)			125,150,000	-	1,508,570	126,658,570	120,083,536	-	6,575,034	5.19		
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES	7											
Transfers												
1506 Property-Loan Interest to Public Servants		11	4,200,000	-	(1,649,650)	2,550,350	2,513,639	2,513,639	36,711	1.44	Less than 5%	
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE	9											
1701- Losses & Write Off		11	-	-	141,080	141,080	141,080	141,080	0	0.00	Less than 5%	
Total			4,200,000	-	(1,508,570)	2,691,430	2,654,719	-	36,711	1.36		
Programme (1)												
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			983,000,000	-	-	983,000,000	963,288,981	3,399,995	16,311,024	1.66		



Statement of Expenditure for the period ended 31st December 2022

Expenditure Head No : 269

Department : District Secretariat, Batticaloa.

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 incurred by Other Ministry/Dept. Under the FR. 208 (As per the Treasury Primitives)	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
Capital Expenditure											
Programme (I)											
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT											
Rehabilitation & Improvements of Capital Assets	10										
2001 Buildings & Structures		11	9,700,000	-	-	9,700,000	9,697,606	9,697,606	2,394	0.02	Less than 5%
2002 Plant, Machinery & Equipment		11	5,000,000	-	-	5,000,000	4,830,715	4,830,715	169,285	3.39	Less than 5%
2003 Vehicles		11	6,000,000	-	-	6,000,000	5,645,066	5,645,066	354,934	5.92	As per circular no.03/2022 restricted the expenses
Total (a)			20,700,000	-	-	20,700,000	20,173,387	-	526,613	2.54	
Acquisition of Capital Assets	11										
2102 Furniture & Office Equipment		11	5,000,000	-	-	5,000,000	5,000,000	5,000,000	0	0.00	Less than 5%
2103 Plant, Machinery & Equipment		11	5,000,000	-	-	5,000,000	4,998,920	4,998,920	1,080	0.02	Less than 5%
2104 New Secretariat Building		11	200,000,000	-	-	200,000,000	98,607,753	98,607,753	101,392,247	50.70	Lack of imprest & restricted the expenses as per circular no.03/2022
Total (b)			210,000,000	-	-	210,000,000	108,606,673	-	101,393,327	48.28	
Capacity Building	14										
2401 Staff Training		11	1,300,000	-	-	1,300,000	1,085,381	1,085,381	214,619	16.51	As per Ministry of Finance circular no. 03/2022 training programmes restricted.
Total (c)			1,300,000	-	-	1,300,000	1,085,381	-	214,619	16.51	
Other Capital Expenditure	15										
2509 (065) - Rural Livelihood Project			275,000,000	-	-	275,000,000	274,220,330	274,220,330	779,670	0.28	Less than 5%
2509 (069) - Development of Local Government Divisions			241,000,000	-	-	241,000,000	186,134,063	186,134,063	54,865,937	22.77	As per Ministry of Finance circular no. 03/2022 New capital projects didn't carry forward
2509 (070) - Decentralized Budget			75,000,000	-	-	75,000,000	14,926,578	14,926,578	60,073,422	80.10	As per Ministry of Finance circular no. 03/2022 New capital projects didn't carry forward
2509 (071) - Rural Livelihood Development		11	72,000,000	-	-	72,000,000	71,717,506	71,717,506	282,494	0.39	Less than 5%
Total (d)			663,000,000	-	-	663,000,000	546,998,478	-	116,001,523	17.50	
Programme (II)											
Total Expenditure on Public Investments (a+b+c+d+e+f)			895,000,000	-	-	895,000,000	676,863,919	-	218,136,081	24.37	
Grand Total (Notes 5 to 15) - Total Expenditure			1,878,000,000	-	-	1,878,000,000	1,640,152,900	3,399,995	234,447,105	12.48	

Mrs. I. Mohan
Chief Accountant,
District Secretariat, Batticaloa
2023.02.14

Mrs. I. Mohan
Chief Accountant
District Secretariat
Batticaloa.



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Statement of Imprest Account for the year 2022

Expenditure Head No : 269 Department : District Secretariat, Batticaloa.

Imprest Account No.	Imprest Balance as at 1 st January 2022			Imprest Received			Imprest Settlement			Imprest Balance as at 31 st December 2022			Imprest Balance as at 31 st December 2022 as per Entity Books	Imprest balance as at 31st December 2022 as per Treasury Books
	Unsettled Sub Imprests	Unsettled Imprests (Excluding Unsettled Sub Imprests)	Total	Treasury	Other Sources	Total	Expenditure	Cash Remit to Treasury	Total	Unsettled Sub Imprest Balance	Unsettled Imprests	Total	*5	6
7002-0-0-287-0-22-0	-	-	-	3,312,231,877	505,283,250	3,817,515,127	3,817,515,127	-	3,817,515,127	-	-	-	-	-
Total	-	-	-	3,312,231,877	505,283,250	3,817,515,127	3,817,515,127	-	3,817,515,127	-	-	-	-	-

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 Nil
 (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.

Mrs. I. Mohan
 Chief Accountant,
 District Secretariat, Batticaloa
 2023.02.14
Mrs. I. Mohan
Chief Accountant
District Secretariat
Batticaloa.

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

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Statement of Deposit Accounts as at 31st December 2022

Expenditure Head No : 269 Department : District Secretariat, Batticaloa.

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	6000-0-0-001-0-074-0	5,428,170	30,775,099	29,452,951	6,750,318	6,750,318
Tender Deposits	6000-0-0-002-0-098-0	0	25	25	0	0
Deposits Temporary Retained Payable to Third Parties	6000-0-0-013-0-066-0	19,046,163	295,800,098	291,963,201	22,883,059	22,883,059
Revenue Transfer to Provincial Councils	6000-0-0-014-0-010-0	190,500	48,112,624	48,203,124	100,000	100,000
Retention Money for Construction	6000-0-0-016-0-049-0	74,693,448	27,909,657	44,582,961	58,020,144	58,020,144
Compensation	6000-0-0-017-0-017-0	100,000	200,000	0	300,000	300,000
Temporary Retention for Statutory Payments	6000-0-0-018-0-058-0	55,025	2,505,100	2,505,725	54,400	54,400
Total		99,513,306	405,302,603	416,707,987	88,107,922	88,107,922

Mrs. I. Mohan
 Chief Accountant,
 District Secretariat, Batticaloa
 2023.02.14
Mrs. I. Mohan
Chief Accountant
District Secretariat
Batticaloa.



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Statement of Advance Accounts as at 31st December 2022

Expenditure Head No :269

Department : District Secretariat ,Batticaloa

Name of Advance Account	Advance Account Number	No. of Advance Accounts	Balance as at 1 st January 2022 (1)	Maximum Limits of Expenditure Rs.40,000,000.00		Minimum Limits of Receipts Rs.32,000,000.00		Maximum Limits of Debit Balance Rs.149,000,000.00	Maximum Limits of Liabilities Rs.	Balance as per Treasury Books as at 31 st December 2022
				Debits during the year		Credits during the year				
				(2)		(3)				
				In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advance to Public Officers	26901		151,719,233	37,214,041	3,944,970	42,002,027	3,930,646	146,945,572		146,945,572
(2) Other Advances										
(3) Miscellaneous Advances										
Total			151,719,233	37,214,041	3,944,970	42,002,027	3,930,646	146,945,572	-	146,945,572

Mrs. I. Mohan
Chief Accountant,
District Secretariat, Batticaloa
2023.02.14

Mrs. I. Mohan
Chief Accountant
District Secretariat
Batticaloa.

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ACA- 5(a)

Statement of Rent and Work Advance Accounts as at 31st December 2022

Expenditure Head No : 269

Department : District Secretariat ,Batticaloa

Advance Number	Project Description	Paid Date	Voucher No.	Paid Amount (Rs.)	Balance as at 01.01.2022 (Rs.)	Recoveries During the Year 2022		Balance as at 31.12.2022 (Rs.)
						For Previous Year	For Current Year	
(1) Rent Advance								
Eg.								
9188-250-0-1-0-1								
.....								
.....								
Total (a)								
(2) Work Advance								
Eg.								
9188-250-0-2-0-1								
.....								
.....								
Total (b)								
Grand Total (a)+(b)								

NIL



ACA – 5(b)

ACA- 5(b)

Statement of Rent and Work Advance Reserve Accounts as at 31st December 2022

Expenditure Head No : 269

Department : District Secretariat ,Batticaloa

Advance Number	Project Description	Balance as at 01.01.2022 (Rs.)	During the Year 2022		Balance as at 31.12.2022 (Rs.)
			Recoveries (Dr.)	Paid (Cr.)	
		(1)	(2)	(3)	4=1+3-(2)
(1) Rent Advance					
Eg.					
9189-250-0-1-0-1					
.....					
.....					
Total (a)					
(2) Work Advance					
Eg.					
9189-250-0-2-0-1					
.....					
.....					
Total (b)					
Grand Total (a)+(b)					

NIL



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Statement of Non Financial Assets - 2022

Expenditure Head No :269

District Secretariat :Batticaloa



Cumulative Non Financial Asset Accounts Report- Central Govt-2022



Land-9153: 558,896,400.00 Table: SA 82
 Building- 9151: 1,378,498,536.92 Year: 2022
 Machinery-9152: 500,493,699.41 Rpt Date 2/13/2023 8:03:35 PM
 WIP-9160: 205,202,125.34 Head 269
 Intangible-9154: 0.00
 Lease-9180: 0.00

Ledger	category	Item	Code	Opn_Bal	Opn_Bal_Add	TransferIn	Purchase	Disposal	Balance
9151	1.1- Dwellings		61111	132,733,000.01	0.00	0.00	0.00	0.00	132,733,000.01
		House Boats	****6111101	17,300,000.00	0.00	0.00	0.00	0.00	17,300,000.00
		Quarters	****6111107	100,933,000.00	0.00	0.00	0.00	0.00	100,933,000.00
		Circuit Bunglows	****6111108	14,500,000.01	0.00	0.00	0.00	0.00	14,500,000.01
9151	1.2-Non Residential Building		61112	1,175,031,178.11	0.00	0.00	70,734,358.80	0.00	1,245,765,536.91
		Office Building	****6111201	1,175,031,178.11	0.00	0.00	70,734,358.80	0.00	1,245,765,536.91
9160	1.4-WIP- Building & Structure		61114	177,328,731.00	0.00	0.00	27,873,394.34	0.00	205,202,125.34
		WIP-Building & Structure	****6111440	2,040,000.00	0.00	0.00	17,712,193.00	0.00	19,752,193.00
		Building for Public Entertainment	****6111411	33,200,000.00	0.00	0.00	0.00	0.00	33,200,000.00
		Office Building	****6111448	142,088,731.00	0.00	0.00	10,161,201.34	0.00	152,249,932.34
9152	2.1- Transport Equipment		61121	225,827,750.00	1,920,000.00	0.00	0.00	14,500.00	227,733,250.00
		Passenger vehicle	****6112101	207,953,250.00	1,200,000.00	0.00	0.00	0.00	209,153,250.00
		Cargo vehicle	****6112102	1,026,000.00	0.00	0.00	0.00	0.00	1,026,000.00
		Agricultural vehicle	****6112103	16,419,000.00	0.00	0.00	0.00	0.00	16,419,000.00
		Industrial Vehicle	****6112104	389,500.00	0.00	0.00	0.00	14,500.00	375,000.00
		Motor cycle	****6112109	40,000.00	720,000.00	0.00	0.00	0.00	760,000.00
9152	2.2-Other Machinery & Equipment		61122	257,699,518.79	11,195,236.62	0.00	10,208,920.00	6,343,226.00	272,760,449.41
		Office Equipment	****6112201	11,248,287.13	1,365,500.00	0.00	287,041.25	478,289.00	12,422,539.38
		Computer Equipment	****6112202	104,481,683.76	1,543,504.80	0.00	2,514,797.00	2,495,973.00	106,044,012.56
		Electrical Equipment	****6112203	50,487,891.31	986,583.00	0.00	2,430,620.00	870,657.50	53,034,436.81
		Communication Equipment	****6112204	3,330,225.01	82,515.00	0.00	40,503.00	6,400.00	3,446,843.01
		Furniture	****6112205	86,971,056.58	726,088.96	0.00	4,935,958.75	2,466,856.50	90,166,247.79
		Musical Instruments	****6112206	4,000.00	0.00	0.00	0.00	0.00	4,000.00
		Medical Equipment	****6112207	332,500.00	0.00	0.00	0.00	0.00	332,500.00
		Sports equipment	****6112208	3,600.00	0.00	0.00	0.00	0.00	3,600.00
		Books Periodical & Journals	****6112210	20,025.00	0.00	0.00	0.00	3,400.00	16,625.00
		Agricultural & Dairy Farm Equipment	****6112216	789,180.00	6,491,044.86	0.00	0.00	21,650.00	7,258,574.86
		Fire Protection Equipment	****6112217	31,070.00	0.00	0.00	0.00	0.00	31,070.00
9153	4.1-Land		61410	558,896,400.00	0.00	0.00	0.00	0.00	558,896,400.00
		Land	****614100	558,896,400.00	0.00	0.00	0.00	0.00	558,896,400.00

REMARKS

This is a computer-generated document. No signature is required.

Report Generated by the new CIGAS Web Application--Developed by S.Tharshan -
 Director, Dept of State Accounts



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Statement of Imprest Reconciliation

Revenue Collected by Other Entities on behalf of Reporting Entity	-	
Expenditure incurred by Reporting Entity on behalf of Other Entities	1,784,315,212	
Debits made to Advance "B" Account on behalf of Other Entities	24,235,521	
Credits made to Advance "B" Account by Other Entities	3,772,748	1,812,323,481
Less:		
Revenue Collected by Reporting Entity on behalf of Other Entities	196,936,569	
Expenditure incurred by Other Entities on behalf of Reporting Entity	3,399,995	
Credits made to Advance "B" Account on behalf of Other Entities	19,939,658	
Debits made to Advance "B" Account by Other Entities	-	220,276,222
Imprest Adjustment Balance as at 31st December 2022		1,592,047,259

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



Annexure 01

Annexure-(i)

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

Expenditure Head No :269

Programme No. & Title :01 Operational Activities

Department : District Secretariat,Batticaloa

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

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 250,000.00	1	141,080.00
Over	Rs. 250,000.01		
Total		1	141,080.00

Classification of the cases by nature of Losses.

	No.of Cases	(Rs.)
Total	0	0.00

(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. 250,000.00		
Over	Rs. 250,000.01		
Total		0	-

Age Analysis per (ii)

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

	No.of Cases	Value (Rs.)
1		
Total		0.00

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.



Annexure 02

Annexure-(ii)

Statement of write off from books

Expenditure Head No :269 Department: District Secretariat ,Batticaloa

Programme No. & Title :01 Operational Activities

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

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 250,000.00	9	210,560.01
(ii)	Over Rs. 250,000.01		
Total		9	210,560.01

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

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
1 Accident Vehicle No: KQ-8216 2013.04.26	522,400.48	2,841,345.92	2,318,945.44	-	522,400.48	
2 Accident Vehicle No: PD-9409 2014.07.04		732,905.60	732,905.60	-	-	
3 Accident Vehicle No: PA-3868 2017.03.22	54,300.46	116,251.64	61,951.18	-	54,300.46	
4 Accident Vehicle No: PA-3661 2018.01.12	129,681.59	129,681.59	-	-	129,681.59	
5 Accident Vehicle No: PC-3502 2018.09.21	34,104.17	116,396.10	82,291.93	34,104.17	-	ACC/CU/LOSSES/1/1-2022
6 Accident Vehicle No: PA-3852 2019.03.27	129,681.59	129,681.59	82,955.83	46,725.76	-	ACC/CU/LOSSES/1/1-2022
7 Accident Vehicle No: PD-6860 2019.09.19	526,506.27	1,304,261.82	777,755.55	-	526,506.27	
8 Accident Vehicle No: PA-3838 2020.07.02	128,314.60	128,314.60	-	-	128,314.60	
9 Accident Vehicle No: JR-7656 2020.07.02	96,491.02	179,879.50	83,388.48	-	96,491.02	
10 Accident Vehicle No: PC-5374 2020.09.18	2,900.00	39,000.00	39,000.00	-	-	ACC/CU/LOSSES/1/1-2022
11 Accident Vehicle No: PA-3871 2020.10.26	15,414.47	54,774.47	39,360.00	15,414.47	-	ACC/CU/LOSSES/1/1-2022
12 Accident Vehicle No: PC-5373 2021.02.23	199,603.44	199,603.44	124,518.98	75,084.46	-	ACC/CU/LOSSES/1/1-2022
13 Accident Vehicle No: PB-4842 2021.04.20	26,000.00	86,500.00	60,500.00	-	26,000.00	
14 Accident Vehicle No: PD-9409 2021.07.27	13,741.59	63,599.84	49,858.25	-	13,741.59	
15 Accident Vehicle No: PA-3829 2021.07.28	-	365,219.59	225,239.48	-	139,980.11	
16 Accident Vehicle No: KJ-3875 2021.08.14	230,800.00	230,800.00	-	-	230,800.00	
17 Accident Vehicle No: PD-4560 2021.08.31		25,000.00	26,000.00	-	-	ACC/CU/LOSSES/1/1-2022
18 Accident Vehicle No: PD-9408 2021.09.23		19,000.00	19,000.00	-	-	ACC/CU/LOSSES/1/1-2022
19 Accident Vehicle No: PA-3871 2021.10.29	38,316.24	38,316.24	-	-	38,316.24	
20 Accident Vehicle No: PA-3867 2021.11.02		151,797.90	112,566.75	39,231.15	-	ACC/CU/LOSSES/1/1-2022
21 Accident Vehicle No: PC-5372 2021.12.20		39,500.00	39,500.00	-	-	ACC/CU/LOSSES/1/1-2022
22 Accident Vehicle No: PD-4563 2022.11.08		Estimate not received				
Total	2,148,255.92	6,991,829.84	4,875,737.47	210,560.01	1,906,532.36	

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

Annexure 03

Annexure-(iii)

Statement of Commitments and Liabilities as at 31st December

Expenditure Head No:269 Department: District Secretariat ,Batticaloa

Programme No. & Title:01-Operational Activities

Name of the Person/Institution	Commitment No	Date	Head	Programme	Project	Sub Project	Object Code	Item Code	Finance Code	Commitment Rs.	Commitment Balance (1)	Commitment Balance (2)=(1)-(3)	Liability Date	Liability Amount (3)	Revised Liability (4)	Paid Liability (5)	Liability Balance (6)=(4)-(5)
Nazeha Hardware & Construction	0001	31.12.2022	269	1	1	3	2104		11	30,919,172	17,103,590	13,815,582	31.12.2022	13,815,582	13,815,582	0	13,815,582
Grand Total										30,919,172	17,103,590	13,815,582		13,815,582	13,815,582	0	13,815,582

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

- Ministries/Government Departments
- State Corporations/Statutory Boards
- 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.



Annexure 04

Annexure-(iv)

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

Department: District Secretariat, Batticaloa

Expenditure Head No.: 269

Programme No. & Title: 01-Operational Activities

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.)
District Secretariat								
Sri Lanka Railway	A/1109251-52,70,71,75,76,79,80,87-89,91-98	1	0	1003	11			117,000.00
	A/1 108253-54,59-63,67-78,83-87,90-91	1	0	1003	11			141,000.00
	K382631-32,37-40,45,46,53,54,59-60,67,68,71-74	1	0	1003	11			54,000.00
	A/1 108292,94,98,99,301-02,305-316,319-326	1	0	1003	11			129,000.00
	A/1 108329-30,33-40,43-46,49	1	0	1003	11			75,000.00
		Grand Total						516,000.00
Kattankudy								
Sri Lanka Railway	Z885569,70,75-90,93-604,611,612,619-625	2	0	1003	11			148,500.00
	Z885626-31,36-39,42,46,48,50,51,56-61,64-67,70,71	2	0	1003	11			63,000.00
	Z885676-79,82,83,85,86,89,90,695-700,A/1108651-5	2	0	1003	11			57,650.00
		Sub Total						269,150.00
Eravur Pattu								
Sri Lanka Railway	Z885499-500,A/1 107855,857-859,64,65,76	2	0	1003	11			39,000.00
	A/1 107879,85,86,89-94,98,99,901,902	2	0	1003	11			75,000.00
	A/1 107905-914,941-942	2	0	1003	11			69,000.00
	K129814-815,818-819,820-823,826-827	2	0	1003	11			30,000.00
		Sub Total						213,000.00
Eravur Town								
Sri Lanka Railway	A/1107961,73,74,79,80,84-93,98,99,A/1 108000,03,08,09,16-19,22,23,26-29,32,33,35,38,39,42,43,46,47,52-55,58-63,74,79,80,83,84,A/1 16036,94	2	0	1003	11			420,900.00
Sri Lanka Railway	H 935970,71,79,80,83,84,87,88,95-98,935803-06	2	0	1003	11			46,600.00
		Sub Total						467,500.00



Annexure 04

Annexure-(iv)

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

Department: District Secretariat, Batticaloa

Expenditure Head No.: 269

Programme No. & Title: 01-Operational Activities

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.)
Mammunai North								
Sri Lanka Railway	X043688-693-697-700-803-804	2	0	1003	11			72,000.00
	X043805-809-812-813-815-818	2	0	1003	11			66,000.00
	X013823-824-827-834-837-838	2	0	1003	11			72,000.00
	X013841-849-852-853-856-857	2	0	1003	11			105,000.00
	X043860-866-871-875-880-882	2	0	1003	11			69,000.00
	X043884-892-899-900-904-906	2	0	1003	11			87,000.00
	X043891-915-918-921-928	2	0	1003	11			27,000.00
		Sub Total						498,000.00
Koralai Pattu West								
Sri Lanka Railway	A1 0585-5-6-66 64-621-622-625-636-638-642	2	0	1003	11			39,000.00
	A1 1079-1376-392-393-377-384-391-395-397-635-639	2	0	1003	11			60,750.00
		Sub Total						99,750.00
Koralai Pattu								
Sri Lanka Railway	Y-404477-78,81,82,87,88,93	2	0	1003	11			120,000.00
	Z 884066-70,77-81,88-89,94-97	2	0	1003	11			21,000.00
		Sub Total						141,000.00
Porativu Pattu								
Sri Lanka Railway	Z884758-761,764-771-778,786,789-790	2	0	1003	11			137,000.00
	Z 884792-793,795-796,799-800	2	0	1003	11			18,000.00
		Sub Total						155,000.00
		Grand Total						1,843,400.00



Annexure 04

Annexure-(iv)

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

Expenditure Head No. :269

Programme No. & Title:01-Operational Activities

Department: District Secretariat, Batticaloa

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.)
Kattankandy								
Srilanka Telecom	652246391	2	0	1402	11			394.68
		Sub Total						394.68
Eruvur Town								
Srilanka Telecom	652241398	2	0	1402	11			857.14
	652241598	2	0	1402	11			2,417.74
	652240500	2	0	1402	11			1,314.88
	652240938	2	0	1402	11			3,249.50
		Sub Total						7,839.26
Mannar South & Eruvil Pattu								
Postal Department	Bulk Mail	2	0	1402	11			27,980.00
		Sub Total						27,980.00
Mannar South & Eruvil Pattu								
Srilanka Telecom	652250992	2	0	1402	11			1,396.97
	652250558	2	0	1402	11			1,381.07
	652251562	2	0	1402	11			1,517.08
	652251223	2	0	1402	11			2,094.14
	652251791	2	0	1402	11			954.73
		Sub Total						7,346.99



Annexure 04

Annexure-(iv)

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

Expenditure Head No. :269

Programme No. & Title:01-Operational Activities

Department: District Secretariat, Batticaloa

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.)
Manmunai North								
Postal Department	Bulk Mail-December	2	0	1402	11			58,180.00
		Sub Total						58,180.00
Koralai Pattu								
Srilanka Telecom	6522581.33	2	0	1402	11			674.99
		Sub Total						674.99
Manmunai South & Eruvil Pattu								
National Water Supply & Drainage Board	Water bill	2	0	1403	11			899.30
		Sub Total						899.30
		Grand Total						103,315.22
		Grand Total						2,462,715.22



Annexure 05

Annexure-(v)

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

Expenditure Code :269 Department : Distric Secretariat , Batticaloa

Programme No. & Title :01 Operational Activities

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	Financing Code		
1. Ministries/Government Department Total							XX XX	
2. State Corporations/Statutory Boards Total	NIL						XX XX	
3. Others (Private Parties) Total							XX XX	
Grand Total								

Annexure 06

Annexure-(vi)

Statement of Claims under Reimbursable Foreign Aid

Department : District Secretariat , Batticaloa

Programme No. & Title :01 Operational Activities

	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 2022 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



Annexure 07

Annexure-(vii)

Statement of Missing Vouchers

Expenditure Head No :269

Department : District Secretariat ,Batticaloa

Programme No. & Title :01 Operational Activities

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

Annexure 08

Annexure-(viii)

**The Status Report as at 31/12/2022 on Bank Accounts opened
in terms of Treasury Operation Circular No. 3/2015 of 23.10.2015**

Expenditure Head No :269

Department : District Secretariat ,Batticaloa

Programme No. & Title :01 Operational Activities

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	0007041991	105,198,864.00	Nil	Nil	December-2022
2	Bank of Ceylon	0007041997	26,492,443.71	Nil	Nil	December-2022
3	Peoples Bank	100120001017	5,883,005.42	Nil	Nil	December-2022
4	Peoples Bank	100199026885	16,562,464.52	Nil	Nil	December-2022
5	Peoples Bank	100160000073	9,087,057.83	Nil	Nil	December-2022
6	Bank of Ceylon	0007042000	20,308,452.85	Nil	Nil	December-2022
7	Bank of Ceylon	0007042003	30,629,494.97	Nil	Nil	December-2022
8	Peoples Bank	100140001269	3,760,112.53	Nil	Nil	December-2022
9	Bank of Ceylon	0007042006	1,770,182.90	Nil	Nil	December-2022
10	Peoples Bank	100169026888	18,880,791.91	Nil	Nil	December-2022
11	Bank of Ceylon	0007042009	13,320,111.35	Nil	Nil	December-2022
12	Peoples Bank	100100001018	5,104,384.65	Nil	Nil	December-2022
13	Bank of Ceylon	0007042015	6,949,274.06	Nil	Nil	December-2022
14	Peoples Bank	100190000990	14,774,618.76	Nil	Nil	December-2022
15	Peoples Bank	100179026891	4,378,058.62	Nil	Nil	December-2022
16	Peoples Bank	100120001270	1,202,999.40	Nil	Nil	December-2022

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



3.5 Performance of the Revenue Collection

PERFORMANCE OF THE REVENUE COLLECTION

ANNUAL PERFORMANCE REPORT - 2022
BATTICALOA DISTRICT SECRETARIAT

REVENUE HEAD	DETAILS	REVENUE ESTIMATE			COLLECTED REVENUE	
		ORIGINAL ESTIMATE	FINAL REVENUE ESTIMATE - 2022	ACTUAL REVENUE COLLECTION	AS A % OF FINAL REVENUE ESTIMATE	
1003.07.02	Registration fees relevant to the Department of Registrar Generals.	25,000,000.00	25,000,000.00	25,765,100.00	103%	
1003.07.03	Private Timber Transport			9,919.50		
1003.07.05	Licence fees relevant to the Ministry of Defence	95,000.00	99,000.00	101,000.00	102%	
1003.07.09	Carbon Tax			-		
1003.07.99	Licence Taxes & Other - Other	5,000,000.00	10,000,000.00	10,708,762.28	107%	
2002.01.01	Rent on Government Building & Housing	1,720,000.00	1,720,000.00	2,250,118.92	131%	
2002.01.03	Rent for Land			300.00		
2002.02.99	Interst - Other	7,400,000.00	8,000,000.00	8,275,834.99	103%	
2003.01.00	Depatmental sales	1,000,000.00	1,400,000.00	1,477,343.00	106%	
2003.02.03	Fees Under Registration of Persons	6,000,000.00	6,500,000.00	6,817,800.00	105%	
2003.02.13	Examinations & Other Fees			15,200.00		
2003.02.14	Fees under the Motor Traffic Act & Other Receipts	70,000,000.00	74,000,000.00	74,890,919.40	101%	
2003.02.99	Sales Proceeds & Charges - Sundries	100,000.00	420,000.00	416,550.00	99%	
2003.04.00	Public Officer's Motor Cycle Premium					
2003.07.00	Government Paddy Purchase Programme					
2003.99.00	Fines & Forfeits - Other Receipts	4,600,000.00	800,000.00	737,223.85	92%	
2004.01.00	Central Government (W & OP)	60,000,000.00	65,000,000.00	65,470,467.80	101%	
2006.02.01	Vehicle Assets	100,000.00		200,890.00		
	TOTAL	181,015,000.00	192,939,000.00	197,137,429.74	102%	



3.6

Performance of the Utilization of Allocation

Rs. 000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent	983,000	983,000	965,791	98.25%
Capital	895,000	895,000	677,235	75.67%



3.7

In terms of F.R 208 Grant of allocations for expenditure to this department

Rs.000

Annual Performance Report 2022						
Other Department Allocation & Expenditure Details						
S.No	Allocation Received from which ministry / Department	Purpose of the allocation (Vote particular)	Allocation		Actual Expenditure	Allocation utilization as a % of final allocation
			Original	Final		
1	Ministry of Buddhasasana Religious and Cultural Affairs	101-2-5-0-1409	375,946.00	375,946.00	375,946.00	100.00
		101-2-5-0-2001	1,520,000.00	1,520,000.00	1,520,000.00	100.00
		101-2-6-9-2205	108,750.00	108,750.00	108,750.00	100.00
		101-2-9-18-2509	15,000.00	15,000.00	15,000.00	100.00
2	Ministry of Finance, Economic Stabilization National Policies	102-1-16-0-1001	10,176,421.00	10,176,421.00	10,082,872.00	99.88
		102-1-16-0-1003	5,071,647.00	5,071,647.00	4,911,000.00	96.83
		102-1-16-0-1201	36,000.00	36,000.00	32,999.00	91.66
3	Ministry of Defence	103-2-18-0-1001	7,987,267.14	7,987,267.14	7,819,610.44	97.90
		103-2-18-0-1003	3,738,396.78	3,738,396.78	3,736,596.78	99.95
		103-2-18-0-1101	350,941.69	350,941.69	316,507.28	90.19
		103-2-18-0-1201	122,904.30	122,904.30	119,902.30	97.56
		103-2-18-1-1501	6,454,233.05	6,454,233.05	6,454,233.05	100.00
		103-2-18-3-1508	51,900.00	51,900.00	51,900.00	100.00
		103-2-18-6-2202	970,000.00	970,000.00	970,000.00	100.00
		103-2-18-7-2506	1,585,576.34	1,585,576.34	1,535,175.32	96.82
4	Ministry of Justice, Prison Affairs and Constitutional Reforms	110-1-3-0-1201	13,749.60	13,749.60	13,749.60	100.00
		110-1-3-0-1409-42	7,387,000.00	7,387,000.00	7,381,500.00	99.93
		110-1-3-0-1409-43	153,850.00	153,850.00	153,850.00	100.00
		110-1-3-0-1409-44	64,550.00	64,550.00	62,675.00	97.10
		110-1-3-0-1409-46	78,875.00	78,875.00	78,125.00	99.05
		110-1-3-0-1409-47	48,000.00	48,000.00	48,000.00	100.00
		110-1-3-0-1409-48	39,750.00	39,750.00	39,750.00	100.00
		110-1-5-0-1001	392,560.00	392,560.00	392,560.00	100.00
		110-1-5-0-1003	216,900.00	216,900.00	216,900.00	100.00
		110-1-5-0-1101	5,000.00	5,000.00	3,778.60	75.57
		110-1-5-0-1201	23,250.00	23,250.00	23,250.00	100.00
		110-1-5-19-2509	523,498.00	523,498.00	523,498.00	100.00
		5	Ministry of Health - Indigenous Medicine Sector	111-1-21-0-1001	5,329,618.81	5,329,618.81
111-1-21-0-1003	2,580,704.00			2,580,704.00	2,579,804.00	99.97
111-1-21-0-1101	95,204.50			95,204.50	87,606.00	92.02
111-1-21-0-1201	21,000.00			21,000.00	21,000.00	100.00
111-1-21-0-1506	74,467.50			74,467.50	74,464.00	100.00
111-2-15-11-2509-62	179,891.51			179,891.51	84,838.65	47.16



6	Ministry of Transport and High Ways	117-2-24-2-2506	146,426,283.64	146,426,283.64	146,426,283.64	100.00
7	Ministry of Agriculture	118-1-2-0-1001	14,170,000.00	14,170,000.00	14,007,320.11	98.85
		118-1-2-0-1002	90,000.00	90,000.00	83,040.00	92.27
		118-1-2-0-1003	6,500,400.00	6,500,400.00	6,195,855.01	95.31
		118-1-2-0-1101	140,000.00	140,000.00	124,626.00	89.02
		118-1-2-0-1201	40,000.00	40,000.00	39,905.00	99.76
		118-1-2-0-1202	382,350.00	382,350.00	339,430.00	88.77
		118-1-2-0-1203	4,000.00	4,000.00	4,000.00	100.00
		118-1-2-0-1301	201,930.00	201,930.00	201,930.00	100.00
		118-1-2-0-1402	53,000.00	53,000.00	52,206.35	98.50
		118-1-2-0-1409	70,000.00	70,000.00	51,211.57	73.16
		118-1-22-0-1001	4,337,725.06	4,337,725.06	4,337,725.06	100.00
		118-1-22-0-1002	20,736.00	20,736.00	20,736.00	100.00
		118-1-22-0-1003	1,957,200.00	1,957,200.00	1,957,200.00	100.00
		118-1-22-0-1202	58,285.00	58,285.00	58,285.00	100.00
		118-1-22-0-1409	39,916.00	39,916.00	39,906.00	99.97
		118-2-20-3-2202	8,743,773.00	8,743,773.00	8,743,773.00	100.00
		118-2-20-4-2202	6,957,137.12	6,957,137.12	6,947,369.73	99.86
		118-2-23-1-1504-1	703,701,100.00	703,701,100.00	0.00	0.00
		118-2-3-62-2509	227,500.00	227,500.00	153,325.00	67.40
8	Ministry of Tourism & Lands - Land Section	122-1-3-0-1001	11,872,818.56	11,872,818.56	11,597,479.30	97.68
		122-1-3-0-1003	5,615,610.00	5,615,610.00	5,492,165.33	97.80
9	Ministry of Education - Skills Development, Vocational Education, Research & Innovation Division	126-1-18-0-1101	509,664.50	509,664.50	387,950.92	76.12
		126-1-18-0-1201	73,500.00	73,500.00	70,250.00	95.58
		126-2-19-30-1002	35,840.07	35,840.07	35,560.69	99.22
		126-2-19-30-1101	350,559.49	350,559.49	350,559.49	100.00
		126-2-19-30-1201	86,996.40	86,996.40	85,496.40	98.28
		126-2-19-30-1302	30,000.00	30,000.00	29,900.00	99.67
		126-2-19-30-1402	77,448.29	77,448.29	74,448.29	96.13
		126-2-19-30-1403	110,673.88	110,673.88	95,673.88	86.45
		126-2-19-30-1404	216,000.00	216,000.00	216,000.00	100.00
		126-2-19-30-1409	213,000.00	213,000.00	210,000.00	98.59
		126-2-19-30-2002	61,700.00	61,700.00	61,700.00	100.00
		126-2-21-2-2401	77,226.00	77,226.00	72,458.80	93.83
10	Ministry of Public Services, Provincial Councils & Local Government	130-1-13-1-2509	150,000.00	150,000.00	150,000.00	100.00
		130-1-2-0-1001	183,350,007.42	183,350,007.42	183,120,656.27	99.87
		130-1-2-0-1003	108,348,845.94	108,348,845.94	107,357,680.94	99.09



11	Ministry of Public Administration, Home Affairs, Provincial councils & Local Government	130-1-16-0-1001	1,501,123.10	1,501,123.10	1,500,123.10	99.93
		130-1-16-0-1003	918,500.00	918,500.00	918,000.00	99.95
		130-1-16-0-1205	80,000.00	80,000.00	79,700.00	99.63
		130-1-16-0-1402	11,909.67	11,909.67	11,909.67	100.00
		130-1-16-0-1403	148,000.00	148,000.00	148,000.00	100.00
		130-1-16-0-1409-67	74,928.00	74,928.00	74,928.00	100.00
		130-1-17-0-1001	231,665,178.95	231,665,178.95	231,644,107.30	99.99
		130-1-17-0-1002	1,166,888.50	1,166,888.50	1,166,888.50	100.00
		130-1-17-0-1003	100,536,938.34	100,536,938.34	100,257,675.97	99.72
		130-1-17-0-1101	412,582.78	412,582.78	412,582.78	100.00
		130-1-17-0-1201	399,948.00	399,948.00	399,948.00	100.00
		130-1-17-0-1202	967,400.00	967,400.00	965,745.00	99.83
		130-1-17-0-1205	36,625.00	36,625.00	36,605.00	99.95
		130-1-17-0-1301	1,970,787.91	1,970,787.91	1,959,935.24	99.45
		130-1-17-0-1302	399,985.00	399,985.00	399,941.01	99.99
		130-1-17-0-1303	25,000.00	25,000.00	25,000.00	100.00
		130-1-17-0-1402	898,774.52	898,774.52	898,774.52	100.00
		130-1-17-0-1403	3,705.36	3,705.36	3,603.84	97.26
		130-1-17-0-1409	97,000.00	97,000.00	97,000.00	100.00
		130-1-17-0-1506	721,521.90	721,521.90	721,478.18	99.99
130-2-20-7-2106	48,000.00	48,000.00	33,750.00	70.31		
130-2-21-9-2504	53,992,000.00	53,992,000.00	28,924,500.00	53.57		
12	Ministry of Environment	160-1-2-0-1001	2,293,980.00	2,293,980.00	2,293,980.00	100.00
		160-1-2-0-1003	1,101,600.00	1,101,600.00	1,101,600.00	100.00
		160-2-3-124-2509	881,203.00	881,203.00	881,203.00	100.00
13	Ministry of Women, Child Affairs and Social Empowerment	171-1-5-0-1101	72,000.00	72,000.00	52,163.60	72.45
		171-2-6-0-1101	431,984.15	431,984.15	427,417.90	98.94
		171-2-6-0-1201	9,750.00	9,750.00	9,220.00	94.56
		171-2-6-2-2509	72,900.00	72,900.00	68,400.00	93.83
		171-2-6-4-2509	1,161,854.91	1,161,854.91	1,161,104.91	99.94
		171-2-6-7-2509	1,418,305.15	1,418,305.15	1,418,305.15	100.00
		171-2-8-1-1501	150,914,000.00	150,914,000.00	150,914,000.00	100.00
		171-2-8-2-1501	10,203,429.00	10,203,429.00	10,129,729.00	99.28
		171-2-8-6-2509	132,500.00	132,500.00	132,480.00	99.98
		171-2-8-0-1101	304,206.85	304,206.85	289,094.85	95.03
		171-2-8-0-1201	4,250.00	4,250.00	4,000.00	94.12
		171-2-8-3-1409	1,655,000.00	1,655,000.00	1,652,500.00	99.85



14	Ministry of Women, Child Affairs and Social Empowerment,	171-2-7-0-1001	4,139,686.21	4,139,686.21	4,012,905.78	96.94
		171-2-7-0-1003	1,977,235.00	1,977,235.00	1,931,635.00	97.69
		171-2-7-0-1101	110,686.00	110,686.00	92,468.00	83.54
		171-2-7-0-1201	12,600.00	12,600.00	12,000.00	95.24
		171-2-7-1-1501	156,432,500.00	156,432,500.00	156,432,500.00	100.00
		171-2-7-4-1501	12,152,500.00	12,152,500.00	12,152,500.00	100.00
		171-2-7-8-2509	60,600.00	60,600.00	60,600.00	100.00
		171-2-9-2-1503-10	3,548,475.00	3,548,475.00	3,548,475.00	100.00
		171-2-9-3-1501	270,124,800.00	270,124,800.00	269,887,300.00	99.91
		171-2-9-4-1501	147,500.00	147,500.00	142,500.00	96.61
15	Ministry of Technology	186-2-3-8-2509	267,025.20	267,025.20	264,541.79	99.07
16	Ministry of Public Security	189-1-2-2-1503	1,221,636.00	1,221,636.00	1,221,636.00	100.00
		189-1-2-2-1509	92,255.00	92,255.00	83,165.00	90.15
17	Ministry of Labour and Foreign Employment	193-1-14-0-1101	1,048,615.51	1,048,615.51	932,839.04	88.96
		193-1-14-0-1201	233,948.90	233,948.90	233,948.90	100.00
		193-1-14-1-2509	64,200.00	64,200.00	64,200.00	100.00
		193-1-14-2-2509	121,990.00	121,990.00	121,990.00	100.00
18	Ministry of Labour and Foreign Employment - National Productivity Secretariat	193-1-7-0-1101	650,179.17	650,179.17	630,490.50	96.97
19	Ministry of Sports and Youth Affairs	194-2-4-19-2509	1,500,000.00	1,500,000.00	1,425,253.82	95.02
20	Ministry of Sports and Youth Affairs - Small Enterprises Development Division	194-2-8-0-1101	420,747.93	420,747.93	415,836.35	98.83
		194-2-8-0-1201	116,992.00	116,992.00	116,908.00	99.93
		194-2-8-0-1302	86,405.00	86,405.00	79,975.00	92.56
		194-2-8-0-1402	22,315.03	22,315.03	17,699.36	79.32
		194-2-8-0-1403	60,000.00	60,000.00	60,000.00	100.00
		194-2-8-0-1409	47,740.00	47,740.00	47,725.00	99.97
		194-2-8-4-2202-26	1,888,628.00	1,888,628.00	1,544,169.60	81.76
21	Department of Muslim Religious and Cultural Affairs	202-2-1-0-1101	74,628.83	74,628.83	51,311.16	68.76
		202-2-1-0-1201	6,000.00	6,000.00	6,000.00	100.00
		202-2-1-7-2506	400,000.00	400,000.00	400,000.00	100.00
22	Department of Christian Religious Affairs - Ministry of Buddhasasana Religious and Cultural Affairs	203-2-1-0-1201	4,000.00	4,000.00	4,000.00	100.00
		203-2-1-4-1508	150,000.00	150,000.00	150,000.00	100.00
23	Department of Cultural Affairs	206-2-2-0-1201	44,250.00	44,250.00	44,250.00	100.00
		206-2-2-0-2401	14,000.00	14,000.00	14,000.00	100.00
		206-2-2-1-1409	139,998.70	139,998.70	139,998.70	100.00
		206-2-2-2-1409	479,915.00	479,915.00	479,915.00	100.00
		206-2-3-0-1101	266,201.90	266,201.90	266,201.90	100.00
		206-2-3-0-1402	64,893.48	64,893.48	64,893.48	100.00
		206-2-3-0-1409	129,994.00	129,994.00	102,268.66	78.67
		206-2-3-13-1409	33,000.00	33,000.00	33,000.00	100.00



		206-2-3-3-1508	264,908.00	264,908.00	264,808.00	99.96
	Department of Cultural Affairs	206-2-3-4-1508	1,037,149.92	1,037,149.92	1,037,149.92	100.00
		206-2-3-9-1409	88,859.30	88,859.30	88,859.30	100.00
		210-1-1-0-1101	54,093.00	54,093.00	54,093.00	100.00
		210-1-2-0-1002	43,164.00	43,164.00	43,164.00	100.00
		210-1-2-0-1101	86,820.00	86,820.00	86,535.00	99.67
		210-1-2-0-1201	11,997.80	11,997.80	11,991.80	99.95
24	Department of Government Information ,	210-1-2-0-1205	21,720.00	21,720.00	21,720.00	100.00
		210-1-2-0-1302	23,115.00	23,115.00	23,115.00	100.00
		210-1-2-0-1402	37,355.11	37,355.11	31,673.86	84.79
		210-1-2-0-1403	41,677.75	41,677.75	40,328.17	96.76
		210-1-2-0-1409-21	9,000.00	9,000.00	9,000.00	100.00
		216-2-2-0-1001	8,959,038.84	8,959,038.84	8,818,266.49	98.43
		216-2-2-0-1003	4,090,925.00	4,090,925.00	4,024,625.00	98.38
		216-2-2-0-1101	279,676.81	279,676.81	263,828.81	94.33
25	Department of Social Services ,	216-2-2-0-1201	56,749.00	56,749.00	56,749.00	100.00
		216-2-2-0-1402	11,000.00	11,000.00	8,000.00	72.73
		216-2-3-1-1501	52,190.00	52,190.00	52,190.00	100.00
		216-2-3-5-2509	209,280.00	209,280.00	209,280.00	100.00
		216-2-3-8-1508	139,250.00	139,250.00	139,250.00	100.00
		217-2-2-0-1101	336,777.89	336,777.89	303,060.89	89.99
26	Department of Probation and Child Care Services ,	217-2-2-0-1201	47,998.00	47,998.00	47,998.00	100.00
		217-2-2-5-2202	491,510.00	491,510.00	477,910.00	97.23
		217-2-2-6-2202	483,700.00	483,700.00	483,700.00	100.00
		219-2-2-0-1101	85,600.00	85,600.00	85,600.00	100.00
		219-2-2-0-1201	16,271.50	16,271.50	16,265.00	99.96
27	Department of Sports Development,	219-2-2-2-1409-101	297,800.00	297,800.00	297,800.00	100.00
		219-2-2-2-1409-95	50,350.00	50,350.00	50,350.00	100.00
		219-2-2-2-1409-96	453,371.00	453,371.00	453,371.00	100.00
		227-1-1-0-1001	16,372,001.20	16,372,001.20	16,359,069.16	99.92
		227-1-1-0-1003	7,022,085.61	7,022,085.61	7,010,399.99	99.83
28	Department for Registration of Persons - Ministry of Public Security	227-1-1-0-1201	372,000.00	372,000.00	369,000.00	99.19
		227-1-1-0-1402	31,500.00	31,500.00	31,500.00	100.00
		227-1-1-0-1409	132,498.00	132,498.00	129,034.00	97.39
		227-1-1-0-1506	64,934.01	64,934.01	64,846.53	99.87
		237-1-2-2-2202	31,782,491.40	31,782,491.40	31,223,599.51	98.24
29	Department of National Planning (WFP)	237-1-2-2-2202	866,925.79	866,925.79	866,605.79	99.96
30	Department of Government Valuation	251-1-1-0-2001	5,799,999.97	5,799,999.97	5,782,837.61	99.70



31	Department of Census and Statistics	252-1-1-0-1002	67,688.00	67,688.00	65,605.00	96.92
		252-1-1-0-1101	528,850.00	528,850.00	528,850.00	100.00
		252-1-1-0-1201	32,000.00	32,000.00	32,000.00	100.00
		252-1-1-0-1202	131,248.00	131,248.00	131,248.00	100.00
		252-1-1-0-1301	43,200.00	43,200.00	43,200.00	100.00
		252-1-1-0-1302	81,462.14	81,462.14	81,462.14	100.00
		252-1-1-0-1402	40,552.32	40,552.32	40,552.32	100.00
		252-1-1-0-1409-34	348,981.20	348,981.20	348,976.67	100.00
32	Department of Pension	253-1-2-0-1101	7,000.00	7,000.00	5,750.00	82.14
		253-1-2-1-1502-1	3,698,000.00	3,698,000.00	3,639,949.66	98.43
		253-1-2-3-1502-7	88,000.00	88,000.00	83,000.00	94.32
		253-1-2-3-1502-8	90,000.00	90,000.00	89,000.00	98.89
		253-1-2-4-1502-12	1,174,348.61	1,174,348.61	1,174,348.61	100.00
		253-1-2-2-1502-2	2,632,000.00	2,632,000.00	2,578,650.32	97.97
33	Department of Wildlife Conservation	284-1-1-0-1508	14,388,210.00	14,388,210.00	14,388,210.00	100.00
34	Land Commissioner General's Department	286-2-1-0-1001	9,580,500.00	9,580,500.00	9,541,550.00	99.59
		286-2-1-0-1003	4,590,000.00	4,590,000.00	4,559,400.00	99.33
35	Department of Textile Industry - State Ministry of Textile Industry and Local Apparel Products Promotion	303-2-1-0-1501	49,500.00	49,500.00	49,500.00	100.00
36	Department of Motor Traffic	307-2-1-0-1002	180,238.00	180,238.00	179,253.00	99.45
		307-2-1-0-1003	184,000.00	184,000.00	148,500.00	80.71
		307-2-1-0-1201	15,000.00	15,000.00	14,992.00	99.95
		307-2-1-0-1302	23,900.00	23,900.00	23,900.00	100.00
		307-2-1-0-1402	39,624.73	39,624.73	39,610.14	99.96
		307-2-1-0-1403	105,439.66	105,439.66	97,751.50	92.71
		307-2-1-3-1409	710,060.00	710,060.00	708,080.00	99.72
		307-2-1-6-1409	70,236.00	70,236.00	68,420.00	97.41
		307-2-1-7-1409	37,110.00	37,110.00	37,110.00	100.00
		307-2-1-8-1409	22,000.00	22,000.00	21,234.95	96.52
37	Department of Community Based Corrections	326-1-1-0-1201	20,250.00	20,250.00	20,250.00	100.00
38	Land Use Policy Planning Department	327-2-1-0-1101	645,008.00	645,008.00	645,008.00	100.00
		327-2-1-0-1201	28,000.00	28,000.00	26,750.00	95.54
		327-2-1-0-1403	35,304.70	35,304.70	35,304.70	100.00
		327-2-1-0-1409	20,100.19	20,100.19	20,100.19	100.00
		327-2-1-0-2507	410,715.40	410,715.40	410,550.40	99.96
		327-2-1-0-2509	130,585.00	130,585.00	130,422.00	99.88



39	Department of Manpower and Employment	328-1-1-0-1101	880,676.17	880,676.17	755,045.17	85.73
		328-1-1-0-1201	36,897.50	36,897.50	36,897.50	100.00
		328-1-1-0-1402	18,992.39	18,992.39	18,992.39	100.00
		328-1-1-0-1403	37,041.30	37,041.30	26,179.77	70.68
		328-2-1-2-2509	83,994.90	83,994.90	83,994.90	100.00
		328-2-1-4-2509	79,500.00	79,500.00	79,499.10	100.00
		328-2-1-5-2509	11,520.00	11,520.00	5,292.44	45.94
40	Department of Multipurpose Development Task	334-1-1-0-1001	9,414,284.81	9,414,284.81	9,335,075.46	99.16
		334-1-1-0-1002	54,541.96	54,541.96	54,541.96	100.00
		334-1-1-0-1003	102,141,230.85	102,141,230.85	100,021,938.90	97.93
		334-1-1-0-1101	894,742.84	894,742.84	883,888.84	98.79
		334-1-1-0-1201	796,000.00	796,000.00	796,000.00	100.00
		334-1-1-0-1402	9,738.40	9,738.40	9,738.40	100.00



3.8

Performance of the Reporting of Non-Financial Assets



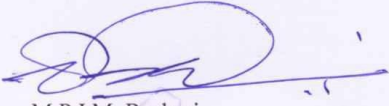












Rs.000

As-sets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2022	Balance as per financial passion Report as at 31.12.2022	Yet to be Ac-counted	Report-ing Pro-gress as a %
9151	Building and Structures	1,378,498,536.92	1,378,498,536.92	-	100%
9152	Machinery and Equipment	500,493,699.41	500,493,699.41	-	100%
9153	Land	558,896,400.00	558,896,400.00	-	100%
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	205,202,125.34	205,202,125.34		100%
9180	Lease Assets	-	-	-	-



3.9

Auditor General's Report

	<h2 style="margin: 0;">ජාතික විගණන කාර්යාලය</h2> <h3 style="margin: 0;">தேசிய கணக்காய்வு அலுவலகம்</h3> <h3 style="margin: 0;">NATIONAL AUDIT OFFICE</h3>										
මගේ අංකය எனது இல. } EPCG/BT/A/Dis.Sec/BAT/FS/02/2023/01 My No.	මගේ අංකය உமது இல. } Your No.	දිනය திகதி } 26 May 2023 Date									
<p>District Secretary, District Secretariat, Batticaloa.</p> <p>Summary Report of the Auditor General on the Financial Statements of the District Secretariat, Batticaloa for the year ended 31 December 2022 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018.</p> <p>-----</p> <p>The above mentioned report is sent herewith.</p> <p style="text-align: center;">  M.P.I.M. Rashmi Senior Assistant Auditor General For Auditor General. </p> <p>Copy to : The Director General, Department of State Accounts, General Treasury.</p>											
<table border="0" style="width: 100%; font-size: small;"> <tr> <td style="text-align: left;">අංක 306/72, පොල්දොර පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව</td> <td style="text-align: center;">இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை.</td> <td style="text-align: right;">No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.</td> </tr> <tr> <td style="text-align: left;">  +94 11 2 88 70 28 - 34 </td> <td style="text-align: center;">  +94 11 2 88 72 23 </td> <td style="text-align: right;">  ag@auditorgeneral.gov.lk </td> </tr> <tr> <td colspan="2"></td> <td style="text-align: right;">  www.naosl.gov.lk </td> </tr> </table>			අංක 306/72, පොල්දොර පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව	இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை.	No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.	 +94 11 2 88 70 28 - 34	 +94 11 2 88 72 23	 ag@auditorgeneral.gov.lk			 www.naosl.gov.lk
අංක 306/72, පොල්දොර පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව	இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை.	No. 306/72, Polduwa Road, Battaramulla, Sri Lanka.									
 +94 11 2 88 70 28 - 34	 +94 11 2 88 72 23	 ag@auditorgeneral.gov.lk									
		 www.naosl.gov.lk									



ජාතික විගණන කාර්යාලය

தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



මගේ අංකය
எனது இல.
My No.

EPCG/BT/A/Dis.Sec/BAT/FS/02/2023/01

ඔබේ අංකය
உமது இல.
Your No.

දිනය
திகதி
Date

26 May 2023

District Secretary,
District Secretariat,
Batticaloa.

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

1. Financial Statements

1.1 Qualified Opinion

The audit of the financial statements of the District Secretariat, Batticaloa for the year ended 31 December 2022 comprising the statement of financial position as at 31 December 2022 and the statement of financial performance and cash flow statement for the year then ended was carried out under my direction in pursuance of provisions in Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018. This report contains my views and observations on these financial statements submitted to the District Secretariat, Batticaloa in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018. The Annual Detailed Management Audit Report was issued to the Accounting Officer in terms of Section 11(2) of the National Audit Act, No. 19 of 2018 on 25 May 2023. The report of the Auditor General in pursuance of provisions in Article 154(6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act, No.19 of 2018 will be tabled in Parliament in due course.

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අංක 306/72, පොල්දූව පාර, බත්තරමුල්ල, ශ්‍රී ලංකාව

இல. 306/72, பொல்துவ வீதி, பத்தரமுல்லை, இலங்கை.

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ජාතික විගණන කාර්යාලය
 தேசிய கணக்காய்வு அலுவலகம்
 NATIONAL AUDIT OFFICE

In my opinion, except for the effect of the matters described in paragraph 1.6 of this report, preparation of the financial statements in accordance with the provision of the State Accounts Circular No. 2021/03 dated 26 November 2021 give a true and fair view of the financial position of the District Secretariat, Batticaloa as at 31 December 2022, and of its financial performance and its cash flows for the year then ended in accordance with the Generally Accepted Accounting Principles.

1.2 Basic for Qualified Opinion

My opinion is qualified on the matters described in paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibility of the Chief Accounting Officer and the Accounting Officer for the Financial Statements

The Accounting Officer is responsible for the preparation of financial statements that give a true and fair view in accordance with Generally Accepted Accounting Principles and in terms of Section 38 of the National Audit Act, No.19 of 2018 and for such internal control as the Chief Accounting Officer and Accounting Officer determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

As per Section 16 (1) of the National Audit Act, No. 19 of 2018, the District Secretariat, Batticaloa is required to maintain proper books and records of all its income, expenditure, assets and liabilities, to enable annual and periodic financial statements to be prepared of the District Secretariat, Batticaloa.



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In terms of Sub-section 38 (1) (c) of the National Audit Act, the Accounting Officer shall ensure that an effective internal control system for the financial control exists in the District Secretariat, Batticaloa and carry out periodic reviews to monitor the effectiveness of such system and accordingly make any alterations as required for such systems to be effectively carried out.

1.4 Auditor's Responsibilities for the Audit of the Financial Statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Sri Lanka Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate and its materiality depends on the influence on economic decisions taken by users on the basis of these financial statements.

As part of an audit in accordance with Sri Lanka Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Appropriate audit procedures were designed and performed to identify and assess the risk of material misstatement in financial statements whether due to fraud or errors in providing a basis for the expressed audit opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- An understanding of internal control relevant to the audit was obtained in order to design procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Secretariat's internal control.



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- Evaluate the structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Evaluate the overall presentation, structure and content of the financial statements including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

1.5 Report on other legal Requirement

I express that the financial statements are consistent with the preceding year in accordance with Section 6 (I) (d) of the National Act No. 19 of 2018.

1.6 Comments on Financial Statements

1.6.1. Imprest Adjustment Account

(a) Although according to the Treasury printout (SA-70), imprest received from the Treasury amounted to Rs. 3,817 million, it had been stated in the statement of financial performance (ACA-F) and cash flow statement (ACA-C) as Rs. 3,312 million. Accordingly, a difference of Rs. 505 million was observed.

(b) Non-Maintenance of Registers and Books

The actions had not been taken to maintain Register of Losses and Damages, Register of Liabilities and Register of Electrical Fittings in an up-to-date manner in terms of Financial Regulations Nos. 110 , 214 and 454 (2) respectively.

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- (c) A sum of Rs 6.2 million recovered from the contractors during the years 2019 and 2020 had been shown in the miscellaneous deposit account of District Secretariat instead of shown as payable.

1.6.2 Statement of Financial Position

The following observations are made.

- (a) According to the report submitted to the Comptroller General, the identified area of land in District Secretariat and 14 Divisional Secretariats was estimated at 24 hectares and it was valued at Rs. 559 million in the statement of non-financial assets. However, the value of lands stated in statement of financial position (ACA-P) were aggregating Rs. 487 million. Accordingly, a difference of Rs. 72 million was observed. Nevertheless, no action had been taken to obtain land ownership from such Divisional Secretariats.
- (b) Although the total acquisition value of non-financial assets during the year under review relating to the Head 269 was Rs. 115 million as per Treasury Printouts (No.SA 80), it was shown as Rs. 108.8 million in the cumulative non-financial assets account report (SA-82) and it was shown as Rs. 108.6 million in the statement of financial performance (ACA-F) for the year under review. Accordingly, the acquisition value of non-financial assets had been disclosed by three different amounts in three different statements.
- (c) The opening balance of the other machinery and equipment such as computers, electrical equipment, communication equipment and furniture had been erroneously understated by a sum of Rs. 811,087 and office equipment had been overstated by a sum of Rs.464, 850. As a result, the non-financial assets had been understated by a sum of Rs. 346,236 as at the end of the year under review.
- (d) According to the Circular No. 03/2018 dated 10 October 2018 issued by Ministry of Finance and Mass Media on “Non-financial Assets Management of the Government Resolving Registered Ownership Issues of Government Owned

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Vehicles”, it had been instructed to transfer the ownerships of the vehicles which are not belongs to the District Secretariat, Batticaloa. However, the ownership of 04 vehicles which are not belonging to the District Secretariat, Batticaloa had not been transferred to the District Secretariat, Batticaloa even up to now.

2 Financial Review

2.1 Utilization of Provision made available by other Ministries and Departments

The following observations are made.

- (a) Out of the provisions of Rs. 2,521 million provided by various Ministries and Departments for various purposes, amount aggregating Rs. 758 million had been utilized for two Ministries and savings of Rs. 729 million was observed as at the end of the year under review. This savings were ranged from 54 percent to 100 percent. As a result, the expected targets had not been achieved during the year under review.
- (b) A total sum of Rs. 43.4 million had been spent through the provision of Rs. 748 million obtained from the Ministry of Agriculture. However, as per Treasury report (SA -11), it was shown as Rs. 43.6 million by the name of that Ministry.
- (c) A total sum of Rs. 661 million had been spent through the provision of Rs. 688 million obtained from the Ministry of Public Services, Provincial Councils and Local Government. However, as per Treasury report (SA -11), it was shown in the same Ministry as Rs. 667 million by the name of that Ministry.
- (d) A total sum of Rs. 23.96 million had been spent through the provision of Rs. 24 million obtained from the Department for Registration of Persons, Ministry of Public Security. However, as per Treasury report (SA -11), it was shown in the same Ministry as Rs.24.1 million by the name of that Ministry.



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- (e) A total sum of Rs. 449 million had been spent through the provision of Rs. 448 million obtain from the Ministry of Women, Child Affairs and Social Empowerment. However, as per Treasury report (SA -11), it was shown in the same Ministry as Rs.615 million by the name of that Ministry.

2.2 Certification of the Chief Accounting Officer / Accounting Officer

The Chief Accounting Officer/Accounting Officer should certify the following matters in terms of provisions set out in Section 38 of the National Audit Act, No. 19 of 2018. However, it had not been done so.

- (a) The Chief Accounting Officer and the Accounting Officer should ensure that an effective internal control system for the financial control exists in the District Secretariat and carry out periodic reviews to monitor the effectiveness of such systems and accordingly make any alterations as required for such systems to be effectively carried out. Such reviews should be carried out in writing and a copy thereof should be presented to the Auditor General.
- (b) The Chief Accounting Officer and the Accounting Officer should ensure that all audit queries be answered within the specified time as required by the Auditor General.
- (c) The Chief Accounting Officer and the Accounting Officer should ensure that an effective mechanism exists to conduct an internal audit.

2.3 Non-compliances with Laws, Rules and Regulations

The following observations are made.

Reference to Laws, Rules and Regulations	Non-compliance
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(a) Financial Regulations of the Government of Sri Lanka	



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(i) No. 104 (3)

The preliminary report should be sent immediately, if a delay of more than seven days is envisaged for making a full report. The preliminary report should be given, as far as possible, all important available particulars, such as the nature and extend (quality and / or value) of the loss, the cause, the name and designation of the officer involved, and the type of investigation which is being conducted. However, it has been observed that a considerable delays in conducting preliminary inquiry for 04 vehicle accidents relating to the District Secretariat, Batticaloa during the years 2020 and 2021.

(ii) No. 104 (4)

The full report should be submitted within three months from the date of loss (or its discovery). It was observed that even though a considerable period of time had been lapsed from date of accident, the District Secretariat, Batticaloa had not taken any actions to identify and fix the name, designation of the officer or officers directly or indirectly responsible for the loss aggregating Rs.1,413,325 in respect of 08 vehicle accidents.

2.4 Deposit

An amount of Rs. 9.9 million received for land acquisition in respect of four Divisional Secretariats had not been utilized for the intended purposes and kept in the deposit account for a period ranging from 2 years to 5 years.

3 Operating Review

3.1 Non-achievement of the Expected Outcome

A sum of Rs. 15,870,250 had been released to Koralai Pattu South Divisional Secretariat on behalf of 319 Samurdhi beneficiaries families in order to implement two hundred thousand Samurdhi family's Development Project of Koralai Pattu

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South Divisional Secretariat, Kiran in the name of five sub Projects. The program aims to identify the potential of the family unit (strengths, weaknesses, opportunities, threats), identify family strengths, activates programmes to reduce vulnerabilities, maximizes opportunities, and identifies family-based economic empowerment to minimize threats. Out of these, empowered beneficiary families have been identified in three main categories namely upper, middle and lower, out of which the project aimed at empowering 200,000 beneficiary families in the upper-income category. The following matters were observed.

(a) Cow Rearing Project

Two persons were selected for a cattle farming from Kiran West area. However, it was found that they have possessed more than 25 cows and more than 50 acres paddy land and both of them are wealthy persons in that village.

(b) Agriculture Project

A sum of Rs.4,387,500 had been paid for purchasing 90 water pumps to 90 agriculture beneficiaries. However, most of the issued water pumps are kept at the home without using them for cultivation purposes. Moreover, Safety of the water pumps could not be considered as cultivation land is located in the forest area which is far away from the residents of the beneficiaries.

3.2 Delays in the Implementation of the Project

The Government of Sri Lanka, together with the United Nations World Food Programme (WFP) and Korea International Cooperation Agency (KOICA), launched a three-years. Project to build resilience of communities against the impact of natural disasters. Totally 788 families in 10 Grama Niladhari Division had benefited from the project (including cash for work). Project goal were designed to bolster vulnerable rural communities in the project areas to cope with recurrent climatic shocks to overcome food and nutrition security, contributing towards achieving zero hunger. The following observations are made in this regard.

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- (a) Project goal were designed to bolster vulnerable rural communities. However, selected beneficiaries were not vulnerable when comparing with non-selected people from the division as most of the cattle farming, goat rearing, agro well construction and micro irrigation system beneficiaries having more than two acres of paddy land with cattles. It was revealed that one of beneficiary having 107 cattles and one of them having more than 8 acres of paddy land under Mandapathadi Agrarian Service Center area.
- (b) The Financial support of Rs. 215,000 had been provided for each family to construct elevated goat sheds to the existing goat farmers who had less than 10 goats for semi intensive goat management. However, during the field visit of audit, it was observed that financial support provided to the beneficiaries who had more than 10 goats and not vulnerable. Further, 29 houses of goat rearing beneficiaries had been visited out of 142. According to the defined selection criteria for goat rearing, priority to youth/women should be given. However, 61 beneficiaries who are age over 50 and two of them over 77 have been selected.
- (c) The primary objective of the construction of agro –well project is to increase resilience of small holder farmers to drought by establishing water harvesting systems, promoting diversified livelihoods and strengthening the capacity of vulnerable. However, the project activities had not designed to achieve the objectives of the project. According to the project, 70 agro well proposed to be established. However, 30 agro – wells were constructed during the period of 2020 to 2022. In this regard, the following matters were observed.
- (i) Cost for the technical support to find the water availability under ground had not been included in the estimates.



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- (ii) Vulnerable families were withdrawn from the project due to inability to contribute the cost to find the water availability and dig the land to construct agro-wells.
- (iii) According to the defined selection criteria for agro-well was vulnerable house hold, living below the poverty line. However, financial support had been given to construct agro-well who are not vulnerable.
- (iv) Agro- Wells are provided without proper plumping and watering system. Due to that, most of the beneficiaries were unable to use the agro- well for their cultivation.
- (v) Electric water pumps had been provided to the beneficiaries who had no electricity.
- (vi) According to the defined selection criteria for agro-well construction, priority to youth, women – headed households and household with differently abled people should be given. However, no any women-headed family was selected and only 12 beneficiaries out of 34 are below age of 50.
- (vii) A sum of Rs. 776,600 had been granted to construct agro-well with inputs for four beneficiaries who are over the age of 65 and living with wife and one of them is 72 years old. However, vulnerable young families withdrawn from the project due to the inability to contribute the additional cost.



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3.3 Operating Inefficiencies

The following observations are made.

3.3.1 Sand mining has been taking place unabated in the Valli Aru, Vadamunai River, Mathuru Oya River, Pondukalcehanai River, Mullipoththanai River, Aththuchchenai River and Mullivaddavan River area in Koralai Pattu South Divisional Secretariat -Kiran as well as more than 6 sand mining locations allocated by the Geological Survey and Mines Bureau for mining activities under the recommendations given by the respective Divisional Secretaries by using human energy. In this regard, the following matters were observed.

- (a) River sand mining licence had been issued to one private person at Kiran West Grama Niladhari Division, Oviya Resort, Kiranthoddam under "special permission for remove mineral from non-mining activities under the Mines and Minerals Act No. 33 of 1992. However, there was no river located in that area. Moreover,
- (i) The above licence is valid for the removal of river sand within the allowed land limits. However, inland sand had been excavated under the pretext of the river sand mining licence.
 - (ii) Licence had been issued without the recommendation of the Divisional Secretary.
 - (iii) River sand mining licence for totally 1400 cubes had been issued for two months without any approved Projects or any valid reasons.
 - (iv) Environment clearance had been issued to establish "ECO TOURIST HUTS" under the above clearance river sand mining licence which was issued by GSMB. However, the above project had not been implemented other than the sand mining business.



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- (v) In terms of section 20 of the condition of the Central Environment Authority letter No. CEA/17/EA/BC/PKO/005/2021, the written approval of Pradeshiya Sabha, Koralai Pattu, Valaichchenai was made compulsory to implement this project. However, Pradeshiya Sabha had not given approval for the above project. Without approval of Pradeshiya Sabha, the clearance of the Central Environment Authority become null and void. In spite of no approval, mining licence had been issued by GSMB without considering the above facts.
- (vi) Without considering of approval of the Pradeshiya Sabha which is supposed to give approval before the implementing the project, Central Environment Authority had issued further clearance to transport the sand.
- (b) Mining activities had been carried out near to Valli Aru and Mathuru Oya river banks and width of the river had been expanded due to an illegal sand mining. Moreover,
- (i) 2572.5 square meter land had been illegally excavated in river bank of Valli Aru and totally minimum 1,181 cubes sand had been excavated. Due to the above illegal sand mining, natural river flow had been changed.
- (ii) It was found that the width of the river had been expanded more than 20 meter on that particular location,
- (iii) Legal actions had not been taken by the Divisional Secretary against the illegal sand mining activities. Due to that, illegal sand mining in state land combined with river was going unabated. Due to this illegal sand mining activities, the valuable kubuk trees had been destroyed and it will lead to an erosion in the river bank and river bed.



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- (iv) 2.5 meter width road which is access to the village of Kilankuppalai and access to the paddy lands of Sinnakumari kandam nearby to the river bank had been damaged due to an illegal sand mining. However, actions had not been taken to control the illegal sand mining activities.
- (c) River sand had been illegally excavated out of location in the Mullivattavaan Thuraiyadi and Vayal Thuraiyadi. Further, 2,757 square meter land had been illegally excavated in Mullivattavaan Thuraiyadi and Vayal Thuraiyadi river bank and totally minimum 1,170 cube sand had been excavated.
- (d) Recommendation had been received from the Central Environmental Authority and Department of Irrigation to provide sand mining licence with several conditions. However, GSMB had not considered those conditions. In this regard, the following matters were observed.
- (i) Department of Irrigation had recommended maximum 30 cubes per month. However, more than 30 cubes had been allowed by GSMB and actions had not been taken against the violation of the condition.
- (ii) Central Environmental Authority had recommended maximum 35 cubes per month. However, more than 35 cubes had been allowed by GSMB and actions had not been taken against the violation of the condition.
- (e) Five sand mining applications had been recommended and forwarded to GSMB by the Divisional Secretary to carried out mining activities on the Mullivattavan location for the persons who are permanent residence of the Vahaneri. Recommendation had been given on the same dates to all five applications by the Grama Niladhari and Divisional Secretary with conditions that mining volume must be maximum 35 cubes valid for 3 months. However, licence had been given by the GSMB for same period of time for all five licence holders without considering the recommendation of the Divisional Secretary and without getting environmental clearance and clearance from the Department of Irrigation.

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- (f) Environment clearance for sand mining at Visarodai, Punanai East for to one person had been rejected based on the inspection carried out by the officers of Central Environment Authority on 07 March 2017 as sand deposits not available for mining at the proposed site. However, environment clearance had been issued on 06 December 2017 based on the inspection carried out on 17 October 2017. However, there was no any chances that sand had to be deposited within the period of 8 months as those period is dry period and usually sand will be deposited during the rainy season.
- (g) Twenty two sand mining licence had been given by GSMB without getting environmental clearance and actions had not been taken by the Divisional Secretary to get the environmental clearance.
- (h) River sand mining licence had been issued by the GSMB with the recommendation of the Divisional Secretary without proper field visit and proper analysis of the sand bed of the rivers. Due to that, licence holders illegally excavating sands in state lands, private paddy land and irrigation channels.
- (i) Two application forms are recommended and forwarded to the GSMB for father and son from Katkudha Grama Niladhari Division without considering the rationale and Divisional Secretary had not considered that the natural resources should be carefully allocated for the benefit of all the public instead of influential people.
- (j) Mining location had been printed on the licenece by GPS coordinates to ensure the right location to be excavated and also coordinates had been indicated on the clearance of the Central Environment Authority. However, Central Environment Authority coordinates are differed from GSMB coordinates.



3.3.2 Sand mining has been taking place unabated in the Veral River area, Vannakirumichchai, Kirimichchai, Uththodai and Mavadiodai in Koralai Pattu North Divisional Secretariat -Vaharai as well as more than 5 sand mining locations allocated by the Geological Survey and Mines Bureau for mining activities under the recommendations given by the respective Divisional Secretaries by using human energy. The following matters were observed.

- (a) 600 perches state land had been given on short term lease for 15 sand mining licence holders in the Koralai Pattu North Divisional Secretariat area by the Divisional Secretary. The following observations are made in this regard.
- (i) In terms of Section 214 (02) of State Land Ordinance No. 8 of 1947, the permit should be issued on the LC – 75 forms. However, permit had been issued as a letter format with description of the land.
 - (ii) In terms of Section 195 of Chapter III of the Land Manual and State Land Ordinance No. 8 of 1947, State land had to be leased on public auction. However, the above lease had been given by the Divisional Secretary contrary to the above provision.
 - (iii) Prior approval should be obtained from Provincial Land Commissioner before issuing the temporary lease. However, prior approval had not been obtained by the Divisional Secretary.
 - (iv) State land has been allocated for temporary lease year by year without getting any income to the Government.
 - (v) The Divisional Secretary had issued letters on short term lease to the sand mining licence holders to store sand without ascertaining purposes for which it was requested since 80 perches of land had been allocated for licence holders to store 35 cubes while 40 perches land had been allocated to store 100 cubes.



- (vi) Prior approval of the District Land Use Planning Committee had not been obtained before issuing the temporary lease.
- (vii) There was no any agreement signed between lessor and Divisional Secretary with regard to the conditions which is applicable under permit form - LC.75.
- (viii) Trading licence had been issued to sand mining licence holders by Geological Survey and Mines Bureau without getting proper form of land leasing permit (LC- 75).
- (ix) Short term lease holders who have received lease land to store river sand had allowed other sand mining licence holders who does not have TDL licence to be amalgamated into other TDL licence holders in order to store sand illegally.
- (b) Trading licence had been issued for one year. However, six sand mining licence had been issued for less than 6 months.
- (c) 80 perches land had given by the Divisional Secretary to a husband and wife as two short term leases for 40 perches land per each. The following observations are made in this regard.
- (i) 40 perches of two pieces of land had been given verification of the real needs to store river sand on short term lease for husband and wife without proper approval.
- (ii) Short term land lease of one person had been cancelled on 08 April 2021, due to an illegal sand mining activities reported by GSMB. However, 40 perches of state land had been given to the wife of the above person on short term lease by the Divisional Secretary.



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- (iii) Geological Survey and Mines Bureau has reported to the Divisional Secretary as one person was involved on illegal sand mining and storing activities and Divisional Secretary had cancelled the short term lease and issued new short term lease letter to the wife of the above person.
- (d) River sand mining Licence had been issued for 16 persons without environment and Forest Department clearance.
- (e) Environmental recommendation had been issued on 22 February 2018 to the licence number up to the due date of the GSMB and allowed maximum 35 cubs per month. However, licence number had been altered and have allowed to mine 100 cubes by changing the date without considering environmental recommendation.
- (f) Ten application forms are recommended and forwarded to the GSMB in respect of four family members from Kahiravelly Grama Niladhari Division without considering rationale and Divisional Secretary had failed to consider the government resources should be carefully allocated to the benefits of all the public instead of influential people.
- (g) Sand Mining application forms had been recommended and forwarded to the GSMB for nine persons who are out of Batticaloa District by Koralai Pattu North Divisional Secretariat. Further, five licences were found to be operating by one person.
- (h) River Sand mining licence had been recommended and forwarded to the GSMB for one person and another person to mine sand from the Mathurankerny Kulam without getting approval from the Department of Irrigation.



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3.3.3 River Sand Mining

A system had been formed and maintained by the Porativu Pattu, Vellavelly Divisional Secretariat for the recommendations to be given for sand mining licence. However, Geological Survey and Mines Bureau had not given its support to follow that system. In this regard, the following matters were observed.

- (a) The request had been made to the Regional Mining Engineer to cancel the licence of the several river sand mining licence holders due to cancellation of prior approval of the Central Irrigation Engineer of the Ampara. However, reply for a three-time request had not been sent or any actions taken against the particular licence holders by GSMB up to now.
- (b) Divisional Secretary had recommended and forwarded sand mining application of one private company with conditions of maximum 35 cubs sand per month and road repairing fees had to be paid to the Porativu Pradeshiya Shaba. However, licence had been issued by GSMB without adhering to the above conditions.
- (c) Divisional Secretary had recommended only for 35 cubs sand per month and Central Environmental Authority had mentioned that river beds had been damaged due to sand mining and sands bed not available at that location. However, the licence had been issued by GSMB for 210 cubs per month.
- (d) Six applications forms are recommended and forwarded to the GSMB to three family members without considering the rationale and the Divisional Secretary had failed to consider that the natural resources should be carefully allocated to the benefit of all the public instead of influential people.
- (e) The approval had been granted to remove the upper soil by the Deputy Commissioner of Department of Agrarian Development, in terms of Section 33 of the Agrarian Development Act No. 46 of 2000, paddy land owners allowed to mining the sand to 3rd party and recommendation had been given by the Divisional Secretary, Porativu Pattu and forwarded to GSMB to issue Inland sand

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mining licence. However, sand had been excessively extracted in an illegal manner for the business purpose. Following further observations are made in this regard.

- (i) Industrial mining Licence had been issued to mine gravel soil for 08 person with the recommendation of Deputy Commissioner of Department of Agrarian Development for aligning paddy land. It was not explained in audit as to how gravel had been mined in the paddy land.
- (ii) Approval had been granted by the Deputy Commissioner of Department of Agrarian Development for aligning paddy land without verifying true purpose of the paddy land owners.
- (iii) Environmental Recommendation for Inland Sand Mining had been given by the Central Environmental Authority with conditions applied. However, conditions had not been followed. As a result, Depth of the mining should be limited to 2-3 feet. However, more than 10 feet depth had been excessively extracted in an illegal manner.
- (iv) Industrial Sand Mining licence had been issued by GSMB to mine Gravel soil with several conditions. However, many of those conditions had been violated by licence holders and GSMB had not taken any actions to check whether those conditions being applied by the licence holders.
- (v) Industrial Sand Mining licence had been issued to one person to mine gravel soil with the recommendation of Deputy Commissioner of Department of Agrarian Development for aligning of paddy land. However, the above land was high land instead of paddy land and 3 meter depth of sand excavated from ground level.



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3.3.4 Inland Sand Mining

The approval had been granted to remove the upper soil by Deputy Commissioner of Department of Agrarian Development in terms of Section 33 Agrarian Development Act (No. 46 of 2000) with that approval, paddy land owners allowed to mining the sand to third party and recommendation had been given by the Divisional Secretary, Manmunai West and forwarded to GSMB to issue Inland sand mining licence. However, inland sand mining licence had been excessively used for the business purpose. Industrial Sand Mining licence had been issued to one person to mine inland sand and soil with the recommendation of Deputy Commissioner of Department of Agrarian Development for aligning of paddy land. However, the above land was a high and gravel land instead of paddy land.

3.4 Management Weaknesses

Six Divisional Secretariats, namely Manmunai North (Batticaloa), Kattankudy, Eravur Town, Manmunai Pattu (Araiampathy), Manmunai West (Vavunativu) and Manmunai South & Eruvil Pattu (Kaluwanchikudy) of 14 Divisional Secretariats of the District of Batticaloa were selected for the Evaluation of the Performance on Rendering Public Services in compliance with the Citizen Charter by 06 Divisional Secretariats under Batticaloa District Secretariat so as to cover 75 per cent of the population thereof. The following observations are made.

(a) Physical Resources of the Divisional Secretariats in Batticaloa

- (i) Adequate physical resources were not available with officers to perform functions of the Citizen Charter in Registrar Division and Social Service Centers at all Divisional Secretariats in Batticaloa. It was observed in audit there were no sufficient computers, printers and photocopier in those divisions. Further, the Lanka Government Network (LGN) had been interrupted in whole Divisional Secretariats. As a result, it was observed that whole divisions could not provide the services to the public in accordance with the Citizen Charter.

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(ii) Sufficient Stationeries had not been provided for the divisions to efficiently functioning of the staffs. Due to that, the public had been inconvenienced.

(iii) The office equipment of the Department of Registration of Persons unit which was established in whole Divisional Secretariat had been under repairing and were to maintain by the Department of Registration of Persons. As a result, there were two or three months delays found in repairing the particular equipment such as computers, printers and network servers.

(iv) The Registrar division and social service division in Manmunai Pattu (Araiampathy) Divisional Secretariat had not been provided telephone and fax communication facilities. As a result, the own mobile phones of the officers had been used to conduct the official and public services.

(b) Online service to obtain Certificates

The online service had started since 2013 to obtain the birth certificate and other certificate by the Registrar General Department. In this regard the following observations are made.

(i) Even though the some Birth Certificates numbers were found, the scanned copy of Certificate was not available in online service.

(ii) There were differences between manual Certificate and scanned copy in online service.

(iii) There were differences in name and birth certificate numbers in manual and online service.

(iv) Huge numbers of Birth Certificates were still not updated in online service.



(v) Actions had not been taken on 76 Birth Certificates update in online service since 2021 at Manmunai Pattu (Araiampathy) Divisional Secretariat. Due to that, the public are facing inconvenience to obtain National Identity Card, Passport and other Certificates due to above variation between manual and online service.

(c) Issuing National Identity Card

 The following observations are made.

- (i) There was found an enormous delay in Manmunai South & Eruvil Pattu (Kaluwanchikudy) Divisional Secretariat to process the applications by Grama Niladhari and officers attached in Department of Registration of persons. Due to that, the applicants had been suffering to obtain the NIC on time. Negligence and carelessness of duties of Kaluwanchikudy North - 01 Grama Niladhari, Mankadu Grama Niladhari and Kaluwanchikudy Grama Niladhari were observed in obtaining National Identity Cards by general public in Manmunai South & Eruvil Pattu (Kaluwanchikudy) Divisional Secretariat.
- (ii) The population of the Kattankudy Divisional Secretariat where the main commercialized division of Batticaloa is situated had been 44,361 and it is comprised of 18 Grama Niladhari Divisions. Under the circumstances, it was observed that there was no adequate space within Division of Department of Registration of persons to perform the public service in compliance with Citizen Charter. Furthermore, there was lack of staffs (only 03 staffs) to process the applications of National Identity Cards and there was 76 excess cadres observed at Kattankudy Divisional Secretariat in other branches.



(d) Evaluation of the Duties of the Grama Niladharies in Batticaloa District

- (i) According to Circular No. 01/2018 of Department for Registration of Persons dated 24 August 2018, the payment collected by the Grama Niladharies for the National Identity Card should be paid at Divisional Secretariats within a week or short period of time. Furthermore, In terms of F.R 177 (1), it is the duty of all collecting officers, who receive any monies on behalf of Government should remit whole amount daily or at the earliest possible opportunity. However, such payments had been submitted with over two weeks delays by Grama Niladharies attached to Manmunai North and Manmunai South Eruvil Pattu Divisional Secretariats during the year under review.
- (ii) According to Financial Regulations No. 177 (1) of the Government of the Democratic Socialist Republic of Sri Lanka, it is the duty of all collecting officers, who receive any monies on behalf of Government should remit whole amount daily or at the earliest possible opportunity. However, the payments collected by Grama Niladharies on behalf of collecting officer had not been paid at Divisional Secretariat, Manmunai South Eruvil Pattu accordingly. Further, duly filled applications had not been submitted to the Department for Registration of Persons.
- (iii) The Register for QR code and Register for National Identity Card applications for the Grama Niladhari division should be maintained by the Grama Niladharies. However, such Registers had not been maintained accordingly. QR codes and Register for QR Codes of the Grama Niladhari divisions of Maankadu, Thettatheevu – North and Kaluthavalai -03 had not been maintained and furnished for audit by Grama Niladhari attached to the relevant Grama Niladhari division of Divisional Secretariat, Manmunai South Eruvil Pattu.



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- (iv) The Receipt Book (Gen-172) obtained for Thettatheevu- North Grama Niladhari division had been finished on 26 August 2022. However, Grama Niladhari attached to that Grama Niladhari division had not handed it over to the Accounts Division and had not obtained new receipt book. Due to the failure of Grama Niladhari, 425 families living in that Grama Niladhari division had not been provided applications for National Identity Cards after August 2022. Further, it had not been checked and reported by the responsible officers of the Divisional Secretariat.
- (v) 09 QR Codes allocated for Kaluthavali-04 (Santhipuram) Grama Niladhari division had gone missing by Grama Niladhari. However, it had not been reported to the Department for Registration of Persons in a recommended form until the date of audit. Further, it had not been disclosed by Grama Niladhari when it had gone missing.
- (vi) According to the paragraph 06.4 of the Circular No. 06/2016 issued by the Ministry of Women and Child Affairs, residence of the pregnant mothers should be certified by Grama Niladharies and records should be maintained accordingly to prevent the double payments. However, such the Register had not been maintained at the Grama Niladhari divisions of Mankadu, Thettatheevu-North, Kaluthavalai-03, Kaluthavalai 04 (Santhipuram), Kodaikallar- South, and Kodaikallar-North of Divisional Secretariat, Manmunai South Eruvil Pattu.
- (vii) Five Grama Niladhari divisions had been assigned to five Grama Niladharies on the basis of one Grama Niladhari division to one Grama Niladhari whereas 3 Grama Niladhari divisions had been assigned to one single Grama Niladhari by the Divisional Secretary, Manmunai South Eruvil Pattu. In this regard, it was observed that Grama Niladhari division had been assigned to Grama Niladharies without considering number of families of the GN Divisions. As a result, Grama Niladhari attached to the



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Grama Niladhari divisions of Mahiloor East, Mahiloor Munai and Mahiloor West could not provide quality service to people with efficiency and effectiveness.

- (viii) 17 Grama Niladhari divisions out of 45 Grama Niladhari divisions are covered by acting duties. In this circumstance, a Grama Niladhari who was in charge of Mahiloor - West had been attached to office of the Divisional Secretariat, Manmunai South and Eruvil Pattu since 17 January 2023 without assigning any Grama Niladhari division due to disciplinary inquiry. However, no inquiry had been conducted up to the date of audit on 06 April 2023.
- (ix) The Divisional Secretariat, Kaluwanchikudy was containing 45 Grama Niladhari divisions with population of 66,842. However, it was observed that only 29 Grama Niladharies had been appointed permanently and remaining 16 Grama Niladhari division's duties had been covered by the acting Grama Niladhari during the year under review.

3.5 Land Management

The following observations are made.

The Agrarian Service Centre belongs to the Department of Agrarian Development is functioning its operations on the state land located at GN Division of 167C, New Kattankudy Division South comes under administrative area of Kattankudy Divisional Secretariat. In this regard, the following audit observations are made.

- (a) According to Section 224 (1) of the Regulations made under State Land Ordinance, state land should be handed over by the District Secretary/Divisional Secretary to any Department of the Government of Sri Lanka with the approval of Land Commissioner General. Although Agrarian Service Centre, Kattankudy is functioning its operation on state land since 1975, that state land had not been



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properly handed over to Agrarian Service Centre by Kattankudy Divisional Secretariat as per the above provision.

- (b) According to Para 3.2 of the Presidential Secretariat Circular No. SP/RD/02/10 dated 03 February 2010, several officials had been authorized by the Land Commissioner General for handing over or leasing out state land. The Deputy Commissioner or Agrarian Development Officer of the Department of Agrarian Development had not been authorized to grant state land under any leasing facility. However, state land had been leased out to several business men by the Kattankudy Agrarian Service Center since 2002 contrary to the above provision. Further, it was observed that persons who occupied or possessed the state land in the above premises had not been given a valid permit or other written authority of the state granted according to any written law.
- (c) The state land occupied by Agrarian Service Centre, Kattankudy had even been leased out for the business activities since 2002 other than to specified agricultural activities. One such individual is still being residing with family and doing business in the state land premises since 2002. However, it had not been reported to relevant authorities by Grama Niladhari attached to GN Division of 167C, New Kattankudy South and Land Officer attached to Kattankudy Divisional Secretariat during last twenty years of illegal occupation of the state land.
- (d) According to Section 224 (8) of the Regulations made under State Land Ordinance, state land provided to the Government Department should be supervised by the respective District Secretariat / Divisional Secretariat to ensure that particular land is being used only for the intended purposes. The front part of state land had been occupied by the Department of Agrarian Development had been leased out by Agrarian Development Officers to 04 individuals for non-agricultural business activities since 2002. However, it had not been regularized and violation of the above regulations had not been reported to the Land Commissioner General as per the above provision.



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3.6 Losses and Damages

The following observations are made.

- (a) A vehicle attached to District Secretariat, Batticaloa had met with an accident at Habarana on 26 April 2013 and was repaired by a private company. A letter dated 18 January 2022 had been sent by the District Secretary, Batticaloa to the Chairman of the Board of Formal inquiry to expedite and conclude the formal inquiry with the recommendation for the recoveries which shows that formal inquiry had not been concluded even up to 30 September 2022 after delays of 09 years and 05 months.
- (b) A vehicle attached to Divisional Secretariat, Kattankudy had met with an accident at District Secretariat, Batticaloa on 26 October 2020 and was repaired by a private company in Ampara. According to the Financial Regulations No. 104(4), a full report should be submitted within three months from the date of loss (or its discovery). Even though the District Secretariat, Batticaloa had appointed the officers for Board of Inquiry on the above accident on 26 January 2021, no report had been submitted by the board of inquiry even up to 30 October 2022 after the lapse of 21 months. As a result, board of inquiry failed to identify the name and designation of the officer or officers directly or indirectly responsible for the loss.



- (c) The vehicle attached to Manmuani South and Eruvil Pattu, Divisional Secretariat had met with an accident at Kaluwanchikudy on 04 July 2014. According to the Financial Regulations No. 104 (4), a full report should be submitted within three months from the date of loss (or its discovery). However, the District Secretariat, Batticaloa had sent a recommendation letter to appoint the Board of Inquiry for above accident on three times in different period. As a result, 08 years and 03 months delay was observed and the formal inquiry also had not been conducted up to 31 December 2022 by the District Secretariat. Further, it had been observed that 09 letters in different times (from 01 January 2014 to 26 March 2021) had been sent by the Ministry of Public Administration, Home Affairs and Provincial Councils and Local Government in order to take actions on this accident. However, the proper actions had not been taken by the District Secretariat, Batticaloa up to now.

3.7 Contract Administration

The following observations are made.

The renovation works of Aithiyamalai Rice Mill managed by the Divisional Secretariat Manmunai West, Vavunathivu, Batticaloa was awarded to several contractors on different period of times. A sum of Rs. 62.3 million had been incurred on the Audit of the Renovation of Aithiyamalai Rice Mill in the area of Divisional Secretariat, Manmunai West – Vavunathevu, Batticaloa. The following observations are made in this connection.

- (a) Pre- contract stage of the Renovated Rice Mill
- (i) The above rice mill had been damaged during the period of war time and only buildings were existed without any machineries and equipment at the rice mill. However, there was no any evidence submitted for audit to confirm who had owned that building and land. Moreover,



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- Approval had been granted by the District Secretary to renovate the building with machineries and equipment without proper title of the land.
 - The works to renovate the building had been estimated without completion of the technical examination of the strengths of the existing buildings.
 - The feasibility study for the project had not been carried out before construction works.
- (ii) Plan and estimates had been prepared for renovation of the rice mill. However, construction works had been carried out instead of renovation work. Moreover,
- The above long term project had not been included in 5 years work plan of the Batticaloa District Secretariat.
 - In-terms of Section 20 (2) of the Financial Regulations, the total cost estimate of each project should be determined on the basis of a carefully priced Bill of Quantities. However, Bills of Quantities (BOQ) and Master Plan had not been prepared for the total project up to completion of this project.
- (b) Anti-termite treatment on excavated foundation and compacted soil under floor is a chemical procedure carried out for soil, masonry, wood, and electrical fixtures to provide the building with a chemical barrier against the subterranean termites attack before and after construction. However, anti-termite treatment had not been conducted before or after the construction of the rice- mill.



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- (i) The located building land area is heavily sensitive for the termite attack and rice mill is a mainly processing of paddy which is should be safeguard from the termite. However, failure to provide anti-termite treatment made the building susceptible to the termite attack.
- (ii) It was observed that termite was already attacked inside the buildings.
- (c) A dry-floor had been constructed at a cost of Rs. 2,679,312. However, the dry floor constructed with the construction joint filled up with tar which is already spread-out from the construction joint of the concrete floor and it will mixed up with paddy when they dry it on the floor.

(d) Post – construction Stage

Under the lease agreement, Rice Mill had been handover by the Divisional Secretary of Manmunai West, Vavunathevu to Aaithya Rural Agri Producer Co-operative Society Ltd. Lease agreement had been signed with Divisional Secretary of Manmunai West, Vavunathevu and Aaithya Rural Agri Producer Co-operative Society Ltd on 27 July 2020. The following observations are made in this regard.

- (i) Buildings and machineries valued at Rs. 62,366,923 were handed over through this agreement without any security deposits.
- (ii) In terms of section – 4 of the agreement, Divisional Secretary planned to open a Bank account to deposit rental amount. However, the authority to open the bank account under Divisional Secretary name had not been disclosed to the audit.



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- (iii) In terms of section -16 of the agreement, permission had been granted for new construction and development activities in the premises of the rice-mill with the permission of the District Secretary. However, there are no clauses regarding how the said investment is to be repaid or the investor's right to the said investment.
- (iv) No any provisions were made in the agreement regarding compensation for the damages caused by carelessness or ignorance of the lessee of the rice- mill.
- (e) Rice- mill had been given on 3 years lease basis to the Aaithya Rural Agri Producer Co-operative Society Ltd without considering financial and technical capacity of the society. In this regard, the following observations are made.
- (i) The rice –mill had been leased to newly formed Co-Operative society (registered only 03 September 2019) with 15 members. In that,
- The above society formed on 03 September 2019 purposefully to obtain the rice mill on lease with the capital of Rs. 1,500 only.
 - Although the rice mill was formally handed over to the Society through lease agreement, it was indirectly leased out to a group of private individuals.
 - It was revealed that four to five individuals had invested their own money for working capital and some of development work in the rice-mill instead of the investment of Aaithya Rural Agri Producer Co-operative Society Ltd.



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- (f) The rice- mill had been leased to the lessee for smooth functioning and proper maintenance of rice-mill to achieve the objective of the project. However, only 50 bags of paddy have been converted into rice up to now. According to the Section 27.3 of the contract agreement signed between District Secretary of the Batticaloa and Director of one private company in relation to the supply of the machineries for the rice-mill, the warranty period was 24 months for the supplied machineries. However, the warranty period had expired before the production starts.

3.8 Security Deposits of Public Officers

District Secretariat had failed to obtain the security deposits from 17 officers out of 410 Public officers who are required to give security deposit as per provisions stated in the Financial Regulations No. 880 for the year under review. As a result, the District Secretariat had failed to obtain security deposits in order to recover losses in case of any financial losses.

4 Sustainable Development

4.1 Identification of Sustainable Development Goals

According to the scope of District Secretariat for the reaching of 2030 sustainable development and its goal, comprising 17 goals, 169 targets and 244 indicators for the sustainable development, relevant goals, targets and indices suited for the District Secretariat had not been identified during the year under review.

5 Good Governance

5.1 Internal Audit

According to para 07 of Audit and Management Circular DMA/2009(1), the internal auditor should consider system analysis, performance evaluations and special investigations in addition to the traditional financial audit. Accordingly, the internal audit division of the District Secretariat, Batticaloa had identified and planned 35 audit assignments. However, audit assignments had not covered major risk areas for the year under review.



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5.2 Audit and Management Committee

According to the Circular No. 06/2018 dated 07 August 2018 of the Ministry of Home Affairs, Divisional Audit and Management Committee should be held at Divisional Secretariat level at least once in quarter. However, 16 Audit and Management Committee Meetings had been scheduled for the second quarter in the year under review. Out of that, 01 Audit and Management Committee Meetings had not been conducted in fourth quarter.

6 Human Resource Management

The District Secretariat had employed 3,795 employees in the District Secretariat and 14 Divisional Secretariats in Batticaloa district. In this regard, the following observations are made.

- (a) It had been observed that 98 officers were continuously transferred to service station nearest to their respective residences.
- (b) Although the policy of transfers once in 5 years was generally followed, more than 188 officers (including 54 officers attached under the Line Ministries) had been allowed to serve in the service station nearest to the respective residence of the officers for the period of more than 5 years without proper reason. Further, more than 5 officers have been serving continuously in the same service station for more than 22 years and more than 98 officers (including 43 officers attached under the Line Ministries) have been serving in the same service station for more than 9 years.
- (c) 15 officers have been transferred to long distance and most difficult areas of Divisional Secretariats in the second consecutive transfers.



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- (d) It had been observed the 22 officers had been employed in most difficult area for more than five years. Further, 16 Development Officers had been attached in most difficult Divisional Secretariats such Koralai Pattu North, Vaharai and Koralai Pattu South, Kiran without any transfer for more than 05 years. Moreover, 06 officers have been working for more than 05 years in most difficult Divisional Secretariats such Koralai Pattu North, Vaharai and Koralai Pattu South, Kiran.
- (e) An appropriate system should be developed and implemented to ensure that the officers who make administrative decisions exercise their discretionary powers without any bias. However, it was observed that 20 officers belonging to six Divisional Secretariats were transferred without following proper transfer policy or procedure and they were again transferred to their nearest Divisional Secretariats before completion of 5 years.
- (f) It was observed that many development officers have been working continuously for more than 09 years in the most difficult Divisional Secretariats such Koralai Pattu North, Vaharai and Koralai Pattu South, Kiran while some of the officers have been working for more than 10 years in nearest Divisional Secretariats close to their own residences.

M.P.I.M. Rashmi
Senior Assistant Auditor General
For Auditor General.


Chapter 04 Performance Indicator
4.1 Performance Indicator of the Institute (Based on Action Plan)

Specified Indicator	Actual Output as a percentage (%) of the expected out put		
	100% - 90%	75% - 89%	0% -74%
Rehabilitation and Improvements of buildings	99.98	-	-
Constructions of new building s and Structure	-	-	-
Constructions of New District secretariat building complex	-	-	49.30
Furniture and equipment	100	-	-
Plant and Machinery	99.98	-	-



5.1

Indicate the identified respective Sustainable Development Goals

Performance of the Achieving Sustainable Development Goals (SDG)						
Goal No	Goals / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
				0% - 49%	50%- 74%	75% - 100%
1	End Poverty in all its forms everywhere	1.4 : By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic services, ownership and control over land and other forms of property, inheritance, natural resources, appropriate new technology and financial services, including microfinance	1. Issued land permits and land grant 2, No of land disputes resolved			√
2	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	2.4 : By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality	1. No food security support for household 2. Renovated tanks and anicuts and Constructed agro wells			√



3	Ensure healthy lives and promote well-being for all at all ages	3.4 : By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being	1. No Constructed Toilets for vulnerable families 2.No of water supply connection vulnerable families			√
6	Ensure availability and sustainable management of water and sanitation for all	6.1 : By 2030, achieve universal and equitable access to safe and affordable drinking water for all	6.1.1 No's of completed sanitation facilities			√
7	Ensure access to affordable, reliable, sustainable and modern energy for all	7.b : By 2030, expand infrastructure and upgrade technology for supplying modern and sustainable energy services for all in developing countries, in particular least developed countries, small island developing States, and landlocked developing countries, in accordance with their respective programmes of support	1. No Power Generation - Solar power energy center. 2. No of renewal solar power installed in government office centers. 3. No household received electric connection from the national grid line			√
8	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all	8.3 : Promote development-oriented policies that support productive activities, decent job creation, entrepreneurship, creativity and innovation, and encourage the formalization and growth of micro-, small- and medium-sized enterprises, including through access to financial services services	1. No of technical session conducted for enterpriser 2. No of Established small medium enterprises (SME)			√



9	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	9.1 : Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all	Improved facilities for tourist hotspots			√
11	Make cities and human settlements inclusive, safe, resilient and sustainable	11.1 : By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums	1. No of Constructed / Rehabilitation houses for vulnerable families			√
		11.2 : Provide access to safe affordable accessible and sustainable transport systems for all improving road safety	1. Km of road Constructed / renovated 2. No of rural bridges constructed			√
16	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels	16.10 :Ensure public access to information and protect fundamental freedoms, in accordance with national legislation and international agreements	No of complaints resolved under the RTI Act			√
		16.6: Develop effective, accountable and transparent institutions at all levels	1. Submitted the annual accounts on time to the National Audit office 2. Submitted the monthly reports to Treasury and related office on time			√

5.2

Briefly explain the achievement and challenges of the sustainable Development Goals

This reflects the significant achievement of the Sustainable Development Goals in 2022 as an indicator selected from the socio-economic development in the district.



	Approved Cadre	Existing Cadre	Vacancies/Excess
Senior	51	51	00
Territory	33	13	20
Secondary	928	1125	-197
Primary	156	115	41
Total	1168	1304	-136

There is a shortage of cadre for Grama Niladharies is 97. This is difficult to do their duties in efficient way at village level. However, we arranged to cover the duty by nearest GNOs as acting base and newly appointed Development officers have been attached to the GN office for providing the efficient service to public with GNOs.

The shortage of cadre for management service officers is 30. We have arranged to do the duties of management service officers to newly appointed development officers for covering the shortage.

The shortage of cadre for administrative officers is 9. Their duties are covered-up by Class 1 MSO in acting base.

As, the appointments were given to the graduates as Development officers in 2021, The Development officers excess by 338. In this situation, we face the difficulties to provide the furniture and equipment to them. Anyhow, the duties have been allocated to the all development officers for varies development activities.



6.3 Human Resource Development

Rs.000

Name of the Program	No. of Staff trained	Duration of the Program	Total Investment	Nature of the Program (Abroad /Local)	Output/ Knowledge Gained
			Local		
N.M.Jojiny Seminar on Letter Writing	1	25.02.2022	7,750.00	Local	Building personality development
K.Karunakaran Seminar on Artificial Intelligence for Public Sector Decision Making	1	11.02.2022	7,750.00	Local	Building personality development
Chief Accountant, Accountant Awareness Programme on e-Procurement	2	25.03.2022	15,500.00	Local	Building personality development
T.Suman (Eng.) Annual subscription of Institution of Engineering service	1		6,792.00	Local	Building personality development
Newly recruited Development Officers	284	02.03.2022 07.03.2022	153,020.00	Local	Building personality development
Microft Azure fundamentals Training Programme	22	25.01.2022	16,569.00	Local	Building personality development
Construction work Supervising Training Programme	60	26.03.2022	35,120.00	Local	Building personality development
K.Karunakaran Registration Fee .Dip in Monitors Evaluation - 2022	1	05.03.2022	70,000.00	Local	Building personality development
S.M.AL.Ameen Master Development Programme - ADS	1		75,000.00	Local	Building personality development
ITMIS Training	115	08.11.2022 11.11.2022	112,499.00	Local	Building personality development
T.Rudran 3rd Efficiency Bar Examination	1		17,500.00	Local	Building personality development
ITMIS Training	115	08.11.2022 11.11.2022	255,641.00	Local	Building personality development
AMC Training	60	06.12.2022 10.12.2022	53,300.00	Local	Building personality development
14 Divisional Secretariats Training Programme		01.01.2022 31.12.2022	258,940.00	Local	Building personality development
Total			1,085,381.00		



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
01	<u>The following Financial statements/accounts have been submitted on due date</u>			
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	<u>Maintenance of books and registers (FR 445)</u>			
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 emolument 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 report 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.	<u>Delegation of functions for financial control (FR 135)</u>			
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 have 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		
04	<u>Preparation of Annual Plans</u>			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has been prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
05	<u>Audit queries</u>			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
06	<u>Internal Audit</u>			
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		
07	<u>Audit and Management Committee</u>			
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		



08	<u>Asset Management</u>			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
09	<u>Vehicle Management</u>			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		



9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	<u>Management of Bank Accounts</u>			
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	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	<u>Utilization of Provisions</u>			
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	<u>Advances to Public Officers Account</u>			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	<u>General Deposit Account</u>			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	<u>Imprest Account</u>			
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 imp rests issued as per F.R. 371 settled within one month from the completion of the task	Complied		
14.3	The ad-hoc sub impress had not been issued exceeding the limit approved as per F.R. 371	Complied		



14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	<u>Revenue Account</u>			
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	<u>Human Resource Management</u>			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		
16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	<u>Provision of information to the public</u>			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate / allegation to public against the public authority by this website or alternative measures	Complied		
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	<u>Implementing citizens charter</u>			
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	Complied		



	Charter / Citizens client's charter as per paragraph 2.3 of the circular			
19	<u>Preparation of the Human Resource Plan</u>			
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	<u>Responses Audit Paras</u>			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		