



வார்டிக கார்டு ஸாடன வார்டாவ  
வருடாந்த ஸெயற்பாட்டு அறிக்஑ை  
**ANNUAL PERFORMANCE REPORT**

**2023**

ஐ஑்டி஑் லே஑ை கார்டாலு, ஡ுலநிவி  
மாவுட்ட ஸெயலகம், முல்லைத்தீவு  
**DISTRICT SECRETARIAT, MULLAITIVU**

# Annual Performance Report for the year 2023

Name of the Institution- District Secretariat, Mullaitivu

Expenditure Head No. 267

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## Chapter 01

### Institution Profile /Executive Summary

#### Message of the District Secretary/ Government Agent

It is a great pleasure to me for submitting the annual Performance Report and Accounts of District Secretariat, Mullaitivu for the year 2023. This report contains of programs, projects and activities Implemented through the District Secretariat, Divisional Secretariats, the line Ministries and Departments.



“*Aluth Gamak – Aluth Ratak*” program has been implemented under following themes of, 1) To create small and medium enterprises with the objective of economic development, increasing export market opportunities for agricultural products, 2) Aiming at social development, enrolling children who are of school age but do not go to school, and freeing those who are addicted to drugs, 3) Economic upliftment of economically affected families under poverty alleviation, 4) Providing nutritious food to low-income pregnant mothers under the health and nutrition programme, Providing nutritional food to improve the nutritional level of undernourished children, 5) Improvement of home gardening under the agriculture upliftment programme, 6) Expansion of forest conservation activities with the aim of improving ecological balance under the environment protection programme, 7) Increasing the state revenue and 8) Control of state expenditure, in the year 2023.

In this “*Aluth Gamak – Aluth Ratak*” program in the year 2023 overall 78% target has been completed in Mullaitivu district and the economic program has completed 100% target. Also, the poverty alleviation program has achieved a target of 176%, the environmental program has achieved a target of 185%, and the government revenue development program has achieved a target of 93% in the year 2023. And this program continues to be successfully implemented.

Regarding the year 2023, under the paddy harvest purchase program, a total allocation of 419 million rupees was received, of which 388 million rupees have been utilized. Through this program, 3437 metric tons of paddy has been collected from the farmers of Mullaitivu district and about 2234 metric tons of rice has been produced. Out of this,

660 metric tons of rice was allocated for consumption in Mullaitivu district and the remaining 1573 metric tons of rice was distributed for consumption in Jaffna district.

In the year 2023, with the aim of uplifting the agricultural sector in Mullaitivu district, 13 million rupees were spent to encourage goat husbandry and goats were provided to the beneficiaries, and seeds worth 7.5 million rupees were given for the cultivation of Undu and Mung. In addition, small scale agricultural machinery was provided to the farmers at a cost of 3.9 million rupees encouraging the cultivation of Undu and Mung, and the arrangements of providing necessary facilities for the efficient performance of production activities in the agricultural sector are ongoing.

18 houses have been allotted to the beneficiaries in the year 2023 with the aim of providing basic needs to the people living below the poverty line due to the current inflation and economic crisis. Among them, 9 houses were successfully completed on the allocation of 1 million rupees, and 9 houses on the allocation of 0.6 million rupees.

The project of planting 5000 plants under the Green Revolution program was started in the year 2023 and is currently being successfully implemented. This will enable Mullaitivu district to be established as a district for green revolution.

In the year 2023, under the theme of cleaning and maintaining the coast, cyclical *shramadana* programs have been implemented on the coast and environmental conservation has been carried out, while keeping the coast clean as the primary objective, this program has been further implemented. This is making the beach a prime attraction for tourists.

An amount of Rs. 154,620 obtained as savings deposits and an amount of Rs. 645,645,212.00 has been obtained as fixed deposits by the Samurdhi Banks in the year of 2023. From the beginning of the year 2023 internet banking services have been introduced in every bank branch in Mullaitivu district and are being successfully implemented. I would like to express our gratitude to all those who have contributed and helped in the high performance and achievements of Samurdhi Division.

In the year 2023, an amount of 1870 million rupees was received as an annual allocation for our district secretariat, of which an amount of 1781 million rupees has been utilized. I would like to express my thanks to the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government, other line ministries, the Treasury

and all the departments who have given special instructions, guidance and other assistance for this.

I express my heartfelt gratitude to the executive grade officers of the district secretariat, divisional secretaries as well as the entire staff working in the district secretariat and divisional secretariats who worked to provide the most useful and dedicated services for the people of our district.



A. Umamaheshwaran

A. Umamaheshwaran,  
District Secretary/Government Agent,  
District Secretariat,  
Mullaitivu.

District Secretary / Government Agent

Mullaitivu District

Mullaitivu

## **1.1. Introduction about Mullitivu District**

### **1.1.1 Location and Area of Mullitivu District**

Mullaitivu District is one of the newly created administrative Districts in Sri Lanka in 1979, which was boarded by the district of Kilinochchi, Mannar, Trincomalee and Vavuniya and by the sea in one direction.

This District occupies the Eastern part of the main land of Northern Province. Mullaitivu District has Kilinochchi district on its Northern border, Trincomalee district and Vavuniya district and part of the Mannar district in the south, Mannar district in the West and the sea in the East. It covers land area approximately 2516.9 Sq. Km (including forest area excluding large inland water). This District accounts for 3.8% of the country's land total area.

### **1.1.2 Climate and Physical Features**

#### **Climate :-**

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

#### **Physical Features :-**

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

#### **Land Use:-**

This District consists of different Eco-Systems such as forest land, shrub land, Coconut plantation, Agriculture land and water bodies etc. It encompasses several economical resources. Total land area is 251,690 hectares. Approximately 167,850 hectares which is 64.1% of the total land area consists of forest, water and mesh lands covers an area of 21,390 hectares or 8.5% of the total land area. And agriculture fields covers nearly 44,040 hectares or 16.9% of the total area. In addition to this there are some inhabitant and built-up lands.

### **1.1.3 Economic conditions and Lifestyle of the people of the District**

Major percentage of the population is engaged in agriculture segment. In addition to this there are sizable portion is engaged in fishing, livestock, self employment activities and employment in the government sector and private establishments.

#### **Economy :-**

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

#### **Agriculture :-**

The Agriculture sector is the main income generating source in this district. Totally 80% farmers depend in this sector. District has total ha 25,730.77 of suitable land to undertake the paddy cultivation. Details are as follows.

|       |                |
|-------|----------------|
| Major | – 8,288.94 ha  |
| Minor | – 6,207.03 ha  |
| Small | – 11,234.80 ha |

03 major tanks & 17 medium tanks feed the paddy land of 7993.9 ha and 228 minor tanks feed paddy land of 4337.5 ha in this district

#### **Fishery :-**

This district has a coastal belt of 70 km and four lagoons namely Mathalan, Nanthikadal, Nayaru & Kokkulai which are very suitable for fishing development. These lagoons are famous for crab and prawn cultivation. There are possibilities for inland fishing development in Major Tanks. Fishing sector takes important place in generating employment opportunities and income facilities to considerable number of families in this district.

### **1.1.4 Water resources in the District**

This district has water resources to use for the agriculture. There are no stably running rivers for the irrigated cultivation. There are 03 major tanks, 17 medium tanks and 228 Small tanks are there in this district. The rain water is the main resource for the agriculture.

## 1.1.5 Information of the District

### Administrative divisions

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

| No           | Divisional Secretariat Divisions | Number of GN Divisions | Number of Villages |
|--------------|----------------------------------|------------------------|--------------------|
| 01           | Maritimepattu                    | 46                     | 219                |
| 02           | Puthukudiyiruppu                 | 19                     | 179                |
| 03           | Oddusuttan                       | 27                     | 114                |
| 04           | Thunukkai                        | 20                     | 35                 |
| 05           | Manthai East                     | 15                     | 68                 |
| 06           | Welioya                          | 09                     | 17                 |
| <b>Total</b> |                                  | <b>Total</b>           | <b>632</b>         |

### Population

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

The resettled population in this district as of 31-12-2023 was 140,931. And the details are as follows.

| Divisional Secretariat Divisions | Population         |                   |
|----------------------------------|--------------------|-------------------|
|                                  | Number of families | Number of members |
| Maritimepattu                    | 13,900             | 42,829            |
| Puthukudiyiruppu                 | 14,980             | 42,670            |
| Oddusuttan                       | 6,696              | 20,456            |
| Thunukkai                        | 4,373              | 13,284            |
| Manthai East                     | 3,266              | 10,066            |
| Welioya                          | 4,240              | 11,626            |
| <b>Total</b>                     | <b>47,455</b>      | <b>140,931</b>    |

### Health

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

## Education

There are two Educational Zone (Mullaitivu & Thunukkai). 28,136 students are attending in 129 functioning schools including 06 National School (1AB-14, 1C-16, II-37, III-62) with have served by 2,087 teachers.

### 1.1.6 Basic Information of Mullaitivu District

- Province : Northern
- District : Mullaitivu
- Electorate : Vanni
- Electoral Division : 11
- Divisional Secretariats : 06
  - Maritimepattu
  - Puthukudiyiruppu,
  - Oddusuttan
  - Thunukkai
  - Manthai East
  - Welioya
- Essential Contact numbers : 021-229-0039, 021-229-0045
- Number of GN Divisions : 136
- Number of Villages : 632
- No of Pradesiya Sabhas : 04
- Main city : Mullaitivu
- Total Land area : 2693 Sq Km
- Population (2023) : 140,931
- Population density - per Sq km : 51.78
- Total number of families : 47,455
- Number of schools : 129
- Average annual temperature : 23.0 C – 39.3 C
- Average annual rainfall : 1808 mm

## 1.2 Vision, Mission and Objectives of the Institution

### Vision

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

### Mission

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

### Objectives

01. Steps taken to encourage small and medium scale food production.
02. Expenditure control in every sector considering present economic hardships.
03. Evading of appetite through poverty alleviation
04. Building a healthy community
05. Building an educated community.
06. Building an educated community in 2023 by identifying and raising awareness of students dropping out of school.
07. Upgrading and development of infrastructure facilities of the district by 2023.
08. Upgrading the infrastructure facilities of the district by upgrading infrastructure facilities such as road development, electricity, drinking water, transport and waterways.
09. Development of activities related to Green Productions.
10. Implementing the activities of the institution through green productivity activities in a manner that is conducive to protecting the environment and reaping the benefits.
11. Obtaining employment opportunities  
Providing employment opportunities for 2% of the unemployed persons in 2023 in various sectors.
12. Building a society that prevents violence against women, preserves gender equality, free of drug users and caring children and elders.
13. Reducing abduction and sexual harassment against women and strengthening female headed families. Strengthening children's and elders' rights and their security.

14. Cleaning urban areas, planning and maintaining trees and developing tourism industry.
15. Providing clean water and sanitary facilities.
16. Providing hygienic toilet facilities and drinking water facilities for 98% people in the district by the year 2023.
17. Cleaning the coastal line and conservation of aquatic life
18. Ensuring the existence of aquatic life and improving coastal cleanliness by reducing the use of polythene and upgrading the cleanliness of the coastal line by eliminating the need for plastic products found along the coast.
19. Ensuring the conservation of terrestrial organisms and promoting a lifestyle in harmony with nature.
20. Acting to prevent unauthorized deforestation and unauthorized sand mining.
21. Efficiently and higher standardly utilization of the physical resources and human resources of the district
22. Maintaining a friendly work environment.
23. Encouraging internal service recipients and making arrangements for external service recipients to access the services easily.
24. Encouraging youth with prominence on sports and cultural values.
25. Development of small scale industries, fisheries and agriculture

### **1.2.1 Key functions**

1. Bringing District and Divisional administration to the grass root level by providing the following services
  - ❖ Implementation of development activities relating to work plan.
  - ❖ Providing better service to the general public.
2. Efficient and effective use of financial resources including proper maintained of inventory assets.
3. Payment of pension with efficiency.
4. Implementation of disaster management activities.
5. District rehabilitation and construction activities.
6. Providing livelihood assistance to the poor.
7. Ensuring costal conservation and preservation of aquatic resources.
8. Conservation of environmental resources.
9. Promoting activities to strengthen social justice
10. Developing information technology
11. Implementing drug prevention activities

12. Activities related to granting land deeds
13. Implementing activities related to social security, culture and customs.
14. Samurdhi Development activities.
15. Strengthening traffic rules and motor vehicle transport activities
16. Works related to election office and electoral registration works.
17. Development of the sports sector activities.
18. Development and training in industrial related initiatives.
19. Ensuring gender equality
20. Child protection.
18. Developing the knowledge management and positive attitude



#### 1.4 Departments under the Ministry / Main Divisions of the Department / Divisional Secretariats under the District Secretariat

01. Divisional Secretariat, Maritimepattu
02. Divisional Secretariat, Puthukudiyiruppu
03. Divisional Secretariat, Oddusuttan
04. Divisional Secretariat, Thunukkai
05. Divisional Secretariat, Manthai East
06. Divisional Secretariat, Welioya

#### 1.5 Institutions under Ministry / Department / Provincial Council / Local Authority / Funds

## Chapter - 02

### 2.1 Progress, Challenges and the Future Outlook

#### District level achievements

1. Under the Welfare Benefit Council, 16,211 poor families have been selected for providing welfare benefits.
2. 2144 gardens have been created with the aim of food for all.
3. In the year 2023, 09 self-employment projects and 40 small and medium scale projects have been started with the aim of encouraging the export of agricultural products.
4. 9 houses have been constructed at the cost of Rs. 1,000,000 and another 9 houses have been constructed at the cost of Rs. 600,000 for 18 poor families under the Ministry of Urban Development and Housing Construction.
5. As means of livelihood for 168 families under the Ministry of Agriculture 504 goats worth Rs. 12.76 million have been given.
6. 2600 kg of Udu seeds and 1410 kg of mung seeds worth 7.329 million rupees have been given to the farming families to increase the production of major agricultural crops.
7. Samurdhi Training Center for Northern Province has been established at Pudukudiyiruppu Theravil.
8. In the year 2023, 25 small retailers have been empowered under the World Food Programme.
9. Among the 497 Samurdhi Community Based Societies operating in our district, 132 Community Based Societies have successfully implemented their programs in a very high manner.
10. Mobile banking services (Mobile Bank apps) have been introduced and implemented through 10 Samurdhi Banks located in rural areas.
11. 10,000 families in the district have benefited under the Arunalu loan scheme.

## 2.2 Challenges

1. Due to economic crisis, insufficient allocation for providing basic facilities and public services.
2. Obstacles in getting technical facilities.
3. Damages due to unforeseen natural disasters.
4. Drug use and its effects.
5. Fair price and market facilities for local produce.
6. No land has been released for agriculture, industrial sector and other infrastructure development.
7. Estimates for the repair of Vattuvan and Kokilai Bridges which connects Northern Province and Eastern Province should be prepared.

## 2.3 Future goals

1. Eradication of poverty.
2. To encourage local production (agricultural, horticultural, fisheries) and bring them to a firm level.
3. Ensuring the protection of natural resources.
4. Building positive attitudes towards local products among the people with a view to revitalizing the economy
5. Develop the sports sector and get the first place in the province at the district level
6. To create a healthy and advanced youth generation by eradicating the menace of drugs
7. Strengthening of cultural values and aspects
8. To develop results in the education sector
9. Development of tourism industry in Mullaitivu district.
10. Upgrading of small and medium scale industries to export level.



A. Umamaheshwaran  
District Secretary / Government Agent  
Mullaitivu District  
Mullaitivu

A. Umamaheshwaran,  
District Secretary/Government Agent,  
District Secretariat,  
Mullaitivu.

**Chapter - 03**  
**Overall Financial Performance**  
**For the year ending 31<sup>st</sup> December 2023**

**3.1 Statement of Financial Performance**

ACA -F

Statement of Financial Performance  
for the period ended 31st December 2023

| Revised Budget Allocations 2023 | Note   | Actual               |                      |           |
|---------------------------------|--|----------------------|----------------------|-----------|
|                                 |  | 2023 Rs.             | 2022 Rs.             |           |
|                                 |  |                      |                      |           |
| -                               | <b>Revenue Receipts</b>  | -                    | -                    |           |
| -                               | Income Tax   | -                    | -                    |           |
| -                               | Taxes on Domestic Goods & Services                                   | -                    | -                    | ACA-1     |
| -                               | Taxes on International Trade   | -                    | -                    |           |
| -                               | Non Tax Revenue & Others   | -                    | -                    |           |
| -                               | <b>Total Revenue Receipts (A)</b>                                    | -                    | -                    |           |
| -                               | <b>Non Revenue Receipts</b>  | -                    | -                    |           |
| -                               | Treasury Imprests  | 1,768,331,952        | 1,142,824,001        | ACA-3     |
| -                               | Deposits   | 163,402,764          | 116,727,727          | ACA-4     |
| -                               | Advance Accounts   | 12,932,312           | 12,443,917           | ACA-5     |
| -                               | Other Main Ledger Receipts   | -                    | -                    |           |
| -                               | <b>Total Non Revenue Receipts (B)</b>                                | <b>1,944,667,228</b> | <b>1,271,995,645</b> |           |
| -                               | <b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b> | <b>1,944,667,228</b> | <b>1,271,995,645</b> |           |
| -                               | <b>Remittance to the Treasury (D)</b>                                | <b>11,100,000</b>    | <b>27,158,000</b>    |           |
| -                               | <b>Net Revenue Receipts &amp; Non Revenue Receipts E = (C)-(D)</b>   | <b>1,933,567,228</b> | <b>1,244,837,645</b> |           |
| -                               | <b>Less: Expenditure</b>   |                      |                      |           |
| -                               | <b>Recurrent Expenditure</b>   |                      |                      |           |
| 366,600,000.00                  | Wages, Salaries & Other Employment Benefits                          | 337,321,475          | 271,228,230          |           |
| 118,127,040.10                  | Other Goods & Services   | 107,335,465          | 85,066,357           | ACA-2(ii) |
| 419,415,000.00                  | Subsidies, Grants and Transfers                                      | 387,340,733          | 272,009              |           |
| -                               | Interest Payments  | -                    | -                    |           |
| 157,959.90                      | Other Recurrent Expenditure  | 157,960              | -                    |           |
| 904,300,000.00                  | <b>Total Recurrent Expenditure (F)</b>                               | <b>832,155,633</b>   | <b>356,566,596</b>   |           |
|                                 | <b>Capital Expenditure</b>   |                      |                      |           |
| 24,000,000.00                   | Rehabilitation & Improvement of Capital Assets                       | 22,280,648           | 16,391,407           |           |
| 6,700,000.00                    | Acquisition of Capital Assets  | 6,563,160            | 5,497,585            |           |
| -                               | Capital Transfers  | -                    | -                    | ACA-2(ii) |
| -                               | Acquisition of Financial Assets                                      | -                    | -                    |           |
| 3,000,000.00                    | Capacity Building  | 1,418,258            | 1,401,701            |           |
| -                               | Other Capital Expenditure  | -                    | 200,896,046          |           |
| 33,700,000.00                   | <b>Total Capital Expenditure (G)</b>                                 | <b>30,262,066</b>    | <b>224,186,739</b>   |           |
|                                 | Deposit Payments   | 185,572,234          | 131,043,436          | ACA-4     |
|                                 | Advance Payments   | 15,625,549           | 10,150,974           | ACA-5     |
|                                 | Other Main Ledger Payments   | -                    | -                    |           |
|                                 | <b>Total Main Ledger Expenditure (H)</b>                             | <b>201,197,783</b>   | <b>141,194,410</b>   |           |
|                                 | <b>Total Expenditure I = (F+G+H)</b>                                 | <b>1,063,615,482</b> | <b>721,947,745</b>   |           |
| 938,000,000.00                  | <b>Balance as at 31st December J = (E-I)</b>                         | <b>869,951,746</b>   | <b>522,889,900</b>   |           |
|                                 | <b>Balance as per the Imprest Adjustment Statement</b>               | 869,951,746          | 522,889,900          | ACA-7     |
|                                 | <b>Imprest Balance as at 31st December</b>                           | -                    | -                    | ACA-3     |
|                                 |  | <b>869,951,746</b>   | <b>522,889,900</b>   |           |



### 3.2 Statement of Financial Position

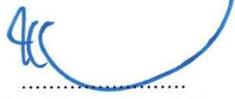
ACA-P

#### Statement of Financial Position As at 31st December 2023

|                                     | Note       | Actual               |                      |
|-------------------------------------|------------|----------------------|----------------------|
|                                     |            | 2023<br>Rs           | 2022<br>Rs           |
| <b>Non Financial Assets</b>         |            |                      |                      |
| Property, Plant & Equipment         | ACA-6      | 1,383,024,529        | 1,432,058,050        |
| <b>Financial Assets</b>             |            |                      |                      |
| Advance Accounts                    | ACA-5/5(a) | 41,877,721           | 39,184,685           |
| Cash & Cash Equivalents             | ACA-3      | -                    | 27,158,000           |
| <b>Total Assets</b>                 |            | <b>1,424,902,250</b> | <b>1,498,400,735</b> |
| <b>Net Assets / Equity</b>          |            |                      |                      |
| Net Worth to Treasury               |            | 30,259,562           | 5,397,056            |
| Property, Plant & Equipment Reserve |            | 1,383,024,529        | 1,432,058,050        |
| Rent and Work Advance Reserve       | ACA-5(b)   |                      |                      |
| <b>Current Liabilities</b>          |            |                      |                      |
| Deposits Accounts                   | ACA-4      | 11,618,159           | 33,787,629           |
| Unsettled Imprest Balance           | ACA-3      | -                    | 27,158,000           |
| <b>Total Liabilities</b>            |            | <b>1,424,902,250</b> | <b>1,498,400,735</b> |

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 07 to 56 and Annexures to accounts presented in pages from 57 to 64 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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

  
 Chief Accounting Officer  
 Name : Pradeep Yasarathna,  
 Designation : Ministry of Public  
 administration Home Affairs  
 Provincial councils and Local  
 Government.

Date : 19/02/2024  
**Pradeep Yasarathna**  
 Secretary  
 Ministry of Public Administration, Home Affairs,  
 Provincial Councils & Local Government  
 (Home Affairs Division)  
 "NII A MEDURA" Elvitigala Mawatha, Colombo 05.

  
 Accounting Officer  
 Name : A. Umamaheswaran,  
 Designation : Govt.Agent/  
 District Secretary, District  
 Secretariat, Mullaitivu.

Date : 16/02/2024  
 A.Umaheswaran,  
 District Secretary/Government Agent,  
 District Secretariat,  
 Mullaitivu.

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

Name : M.Selvaratnam  
 Date : 16/02/2024

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

### 3.3 Statement of Cash Flow

ACA-C

#### Statement of Cash Flows for the Period ended 31st December 2023

|  | Actual               |                      |
|--|----------------------|----------------------|
|  | 2023<br>Rs.          | 2022<br>Rs.          |
| <b><u>Cash Flows from Operating Activities</u></b>                             |                      |                      |
| Total Tax Receipts   | -                    | -                    |
| Fees, Fines, Penalties and Licenses  | -                    | -                    |
| Profit   | -                    | -                    |
| Non Revenue Receipts   | -                    | -                    |
| Revenue Collected on behalf of Other Revenue Heads                             | 46,872,955           | 51,506,645           |
| Imprest Received   | 1,768,331,952        | 1,142,824,001        |
| Recoveries from Advance  | 16,227,959           | 15,010,527           |
| Deposit Received   | 163,402,764          | 116,727,727          |
| <b>Total Cash generated from Operations (A)</b>                                | <b>1,994,835,630</b> | <b>1,326,068,900</b> |
| <b><u>Less - Cash disbursed for:</u></b>                                       |                      |                      |
| Personal Emoluments & Operating Payments                                       | 444,012,825          | 355,844,297          |
| Subsidies & Transfer Payments  | 387,340,733          | 272,009              |
| Expenditure incurred on behalf of Other Heads                                  | 919,564,089          | 574,673,632          |
| Imprest Settlement to Treasury   | 11,100,000           | 27,158,000           |
| Advance Payments   | 20,554,549           | 16,127,857           |
| Deposit Payments   | 185,572,234          | 131,043,436          |
| <b>Total Cash disbursed for Operations (B)</b>                                 | <b>1,968,144,430</b> | <b>1,105,119,231</b> |
| <b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)</b>                      | <b>26,691,200</b>    | <b>220,949,669</b>   |
| <b><u>Cash Flows from Investing Activities</u></b>                             |                      |                      |
| Interest   | 1,892,227            | 2,013,221            |
| Dividends  | -                    | -                    |
| Divestiture Proceeds & Sale of Physical Assets                                 | 1,678,640            | 203,060              |
| Recoveries from On Lending   | -                    | -                    |
| <b>Total Cash generated from Investing Activities (D)</b>                      | <b>3,570,867</b>     | <b>2,216,281</b>     |
| <b><u>Less - Cash disbursed for:</u></b>                                       |                      |                      |
| Purchase or Construction of Physical Assets & Acquisition of Other Investment  | 30,262,066           | 223,165,950          |
| <b>Total Cash disbursed for Investing Activities (E)</b>                       | <b>30,262,066</b>    | <b>223,165,950</b>   |
| <b>NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)</b>                      | <b>(26,691,200)</b>  | <b>(220,949,669)</b> |
| <b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (G)=(C) + (F)</b> | <b>0</b>             | <b>(0)</b>           |
| <b><u>Cash Flows from Financing Activities</u></b>                             |                      |                      |
| Local Borrowings   | -                    | -                    |
| Foreign Borrowings   | -                    | -                    |
| Grants Received  | -                    | -                    |
| <b>Total Cash generated from Financing Activities (H)</b>                      | <b>-</b>             | <b>-</b>             |
| <b><u>Less - Cash disbursed for:</u></b>                                       |                      |                      |
| Repayment of Local Borrowings  | -                    | -                    |
| Repayment of Foreign Borrowings  | -                    | -                    |
| <b>Total Cash disbursed for Financing Activities (I)</b>                       | <b>-</b>             | <b>-</b>             |
| <b>NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)</b>                     | <b>-</b>             | <b>-</b>             |
| <b>Net Movement in Cash (K) = (G) + (J)</b>                                    | <b>-</b>             | <b>-</b>             |
| <b>Opening Cash Balance as at 01<sup>st</sup> January</b>                      | <b>-</b>             | <b>-</b>             |
| <b>Closing Cash Balance as at 31<sup>st</sup> December</b>                     | <b>-</b>             | <b>-</b>             |

### 3.4 Notes to the Financial Statements

Annexure-(i)

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

Ministry / Department / District Secretariat : Mullaitivu

Expenditure Head No : 267  
Programme No. & Title :

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

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

Classification of the cases by nature of Losses.

|       | No. of Cases | Value (Rs.) |
|-------|--------------|-------------|
| 1     | Nil          | Nil         |
| 2     | Nil          | Nil         |
| 3     | Nil          | Nil         |
| 4     | Nil          | Nil         |
| Total |              |             |

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

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

Classification of the cases by Nature of Losses

|       | No. of Cases | Value (Rs.) |
|-------|--------------|-------------|
| 1     | Nil          | Nil         |
| 2     | Nil          | Nil         |
| 3     | Nil          | Nil         |
| 4     | Nil          | Nil         |
| Total |              |             |

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

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

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

.....  
Chief Financial Officer /Chief Accountant/Director (Finance)/  
Commissioner (Finance)  
Date : 16.02.2024  
M.SELVARATNAM  
Chief Accountant  
District Secretariat  
Mullaitivu.



Statement of Write off from books

Expenditure Head 1 Ministry / Department / District Secretariat : Mullaitivu  
 Programme No. & Title : 01

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

|      | Value               | No. of Cases | Value (Rs.)    |
|------|---------------------|--------------|----------------|
| (i)  | Below Rs. 25,000.00 | 3            | 61,217         |
| (ii) | Over Rs. 25,000.01  | 2            | 96,743         |
|      | <b>Total</b>        | <b>5</b>     | <b>157,960</b> |

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 Public Officers Advance | 18,580                                    | 18,580         | -          | 18,580                          | -   | HA/F/DA/10/WOLB/D13                                   |
| 2 Public Officers Advance | 17,957                                    | 17,957         | -          | 17,957                          | -   | HA/F/DA/10/WOLB/D13                                   |
| 3 Public Officers Advance | 24,680                                    | 24,680         | -          | 24,680                          | -   | HA/F/DA/10/WOLB/D13                                   |
| 4 Public Officers Advance | 54,363                                    | 54,363         | -          | 54,363                          | -   | PFD/RED/VO/2022/22                                    |
| 5 Public Officers Advance | 42,380                                    | 42,380         | -          | 42,380                          | -   | PFD/RED/VO/2022/22                                    |
| <b>Total</b>              | <b>157,960</b>                            | <b>157,960</b> | <b>-</b>   | <b>157,960</b>                  | <b>-</b>  |   |

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

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

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

M.SELVARATNAM  
 Chief Accountant  
 Date : 16.02.2024

For Govt.Agent/District Secretary  
 District Secretariat  
 Mullaitivu.



Annexure (iii)

**Statement of Commitments and Liabilities as at 31st December**

Cumulative Commitment / Liability Report generated by the New CIGAS Web Application should be attached here instead of the Annexure No iii.



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

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

| 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.) |
|---|----------------------------|---------|-------------|-------------|----------------|--|--|-------------------------------------|
| 1. Ministries/Government Department<br>.....<br>.....<br>Total    | Nil                        |         |             |             |                |  |  | XX                                  |
|   |                            |         |             |             |                |  |  | XX                                  |
|   |                            |         |             |             |                |  |  |                                     |
| 2. State Corporations/Statutory Boards<br>.....<br>.....<br>Total |                            |         |             |             |                |  |  | XX                                  |
|   |                            |         |             |             |                |  |  | XX                                  |
|   |                            |         |             |             |                |  |  |                                     |
| 3. Others (Private Parties)<br>.....<br>.....<br>Total            |                            |         |             |             |                |  |  | XX                                  |
|   |                            |         |             |             |                |  |  | XX                                  |
|   |                            |         |             |             |                |  |  |                                     |
| <b>Grand Total</b>  |                            |         |             |             |                |  |  |                                     |

.....  
 Chief Financial Officer/Chief Accountant/Director(Finance)/Commissioner(Finance)  
 Date : 16.02.2024  
 M.SELVARATNAM  
 Chief Accountant  
 For Govt.Agent/District Secretary  
 District Secretariat  
 Mullaitivu.



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

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

| 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  |                          |         |   |             |             |                |                     |                          |
| .....  |                          |         |   |             |             |                | XX                  |                          |
| .....  |                          |         |   |             |             |                | XX                  |                          |
| Total  |                          | Nil     |   |             |             |                |                     |                          |
| 2. State Corporations/Statutory Boards   |                          |         |   |             |             |                |                     |                          |
| .....  |                          |         |   |             |             |                | XX                  |                          |
| .....  |                          |         |   |             |             |                | XX                  |                          |
| Total  |                          |         |   |             |             |                |                     |                          |
| 3. Others (Private Parties)  |                          |         |   |             |             |                |                     |                          |
| .....  |                          |         |   |             |             |                | XX                  |                          |
| .....  |                          |         |   |             |             |                | XX                  |                          |
| Total  |                          |         |   |             |             |                |                     |                          |
| <b>Grand Total</b>   |                          |         |   |             |             |                |                     |                          |

\* should use only when relevant to the reporting entity



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

M.SELVARATNAM  
 Chief Accountant

Date : 16.08.2024

For Govt. Agent/District Secretary  
 District Secretariat  
 Mullaitivu.

**Statement of Claims under Reimbursable Foreign Aid**

Ministry / Department / District Secretariat : Mullaitivu

Programme No. &amp; Title :

Rs.

|      |   |     |
|------|---|-----|
| (1)  | Provision in Estimates - 2023 under Reimbursable Foreign Aid including Supplementary provisions                           | Nil |
| (2)  | Total Expenditure disbursed during the year 2023, against (1) above   | Nil |
| (3)  | Total of Reimbursement Claims outstanding as at 01st January 2023   | Nil |
| (4)  | Total of Reimbursement Claims made during the year 2023, in respect of years 2022 & prior years (if any)                  | Nil |
| (5)  | Total of Reimbursement Claims made during the year 2023, in respect of year 2023  | Nil |
| (6)  | Total of Claims disallowed by the Donor, during 2023 (if any), in respect of Claims 2022 or prior years (if any)          | Nil |
| (7)  | Total of Claims disallowed by the Donor, during 2023 (if any), in respect of Claims 2023                                  | Nil |
| (8)  | Total of Reimbursements received during the year 2023, in respect of years 2022 or prior years                            | Nil |
| (9)  | Total of Reimbursements received during the year 2023, in respect of years 2023   | Nil |
| (10) | Total of reimbursement Claims outstanding as at 31st December 2023<br>  (3+4+5) - (6+7)   - (8+9)                         | Nil |
| (11) | Total of Reimbursement Claims made after 31/12/2023 in respect of 2021 up to the finalization of the Financial Statements | Nil |
| (12) | Total of Reimbursement received after 31/12/2023 up to the finalization of the Financial Statements                       | Nil |
| (13) | Total of Reimbursement Claims outstanding as at the date of presenting the Financial Statements<br>(10 + 11 - 12)         | Nil |

\* should use only when relevant to the reporting entity

.....  
 Chief Financial Officer /Chief Accountant/  
 Director (Finance)/ Commissioner (Finance)  
 Date : 16.02.2024

**M.SELVARATNAM**  
 Chief Accountant  
 District Secretariat  
 Mullaitivu.



**Statement of Missing Vouchers**

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

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

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

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

Date : 16.02.2024  
 M.SELVARATNAM  
 Chief Accountant  
 For Govt.Agent/District Secretary  
 District Secretariat  
 Mullaitivu.



**The Status Report as at 31/12/2023 on Bank Accounts opened  
in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015**

| Serial No. | Name of Bank             | Account No.                                     | Balance as per Bank Statement as at 31/12/2023 (Rs.) | Balance as Per Cash Book as at 31/12/2023 (Rs.) | Total Value of Cheques not yet Presented to Bank as at 31/12/2023 (if exceeds 6 months) | Month of Last Bank Reconciliation Prepared |
|------------|--------------------------|---|--|---|---|--|
| 1          | Bank of ceylon Taprobane | 7041976   | -  | -   | -   | December                                   |
| 2          | Bank of ceylon           | District Secretary Mullaitivu - 7041979         | 35,988,593.51  | -   | -   | December                                   |
| 3          | Bank of ceylon           | Divisional Secretary Maritimepattu - 7042838    | 15,566,261.08  | -   | -   | December                                   |
| 4          | Bank of ceylon           | Divisional Secretary Putukkudiyiruppu - 7042837 | 21,077,463.59  | -   | -   | December                                   |
| 5          | Bank of ceylon           | Divisional Secretary Oddusuddan - 7041978       | 7,248,743.19   | -   | -   | December                                   |
| 6          | Bank of ceylon           | Divisional Secretary Thunukkai - 7041981        | 9,831,427.58   | -   | -   | December                                   |
| 7          | Bank of ceylon           | Divisional Secretary Manthai East - 7041980     | 5,775,055.51   | -   | -   | December                                   |
| 8          | Bank of ceylon           | Divisional Secretary Welioya - 7042845          | 14,727,415.42  | -   | -   | December                                   |

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

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

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

Date : 16.09.2024  
M.SELVARATNAM  
Chief Accountant  
For Govt.Agent/District Secretary  
District Secretariat  
Mullaitivu.



### 3.5 Performance of the Revenue Collection

| Revenue code | Description of the Revenue Code                       | Revenue Estimate     |                      | Collected Revenue    |                                  |
|--------------|---|----------------------|----------------------|----------------------|----------------------------------|
|              |   | Original             | Final                | Amount (Rs)          | as a % of Final Revenue Estimate |
| 1002.07.00   |   |                      |                      | 800.00               | -                                |
| 1003.07.02   | Register Department Registration fee                  | 3,750,000.00         | 3,750,000.00         | 7,131,860.00         | -                                |
| 1003.07.03   | Private timber transport                              | 60,000.00            | 60,000.00            | 41,085.08            | -                                |
| 1003.07.05   | Public Security License fee                           | 30,000.00            | 30,000.00            | 34,400.00            | -                                |
| 1003.07.99   | License Taxes & others                                | 75,000.00            | 75,000.00            | 50,455.60            | -                                |
| 2002.01.01   | Rent  | 1,500,000.00         | 1,500,000.00         | 2,285,826.91         | -                                |
| 2002.02.99   | Interest - others                                     | 1,750,000.00         | 1,750,000.00         | 1,892,226.55         | -                                |
| 2003.01.00   | Department Sales                                      |                      |                      |                      | -                                |
| 2003.02.03   | Fees under Register of persons act                    | 925,000.00           | 925,000.00           | 4,014,700.00         | -                                |
| 2003.02.06   | Fees under Botany and Wildlife Conservation Ordinance | 50,000.00            | 50,000.00            | 48,800.00            | -                                |
| 2003.02.13   | Examinations and other fees                           | 10,000.00            | 10,000.00            | 1800.00              | -                                |
| 2003.02.14   | Fees under motor traffic act                          | 15,000,000.00        | 15,000,000.00        | 8,045,905.00         | -                                |
| 2003.02.99   | Administration fees & Charges - Sundries              | -                    | -                    | 144,300.00           | -                                |
| 2003.99.00   | Other Receipts  | 1,000,000.00         | 1,000,000.00         | 8,189,270.84         | -                                |
| 2003.07.00   | Paddy advance   |                      |                      |                      | -                                |
| 2004.01.00   | Social security contribution – W & OP                 | 16,000,000.00        | 16,000,000.00        | 16,885,551.09        | -                                |
| 2006.02.02   | Sales of capital asset                                | 175,000.00           | 175,000.00           | 378,640.00           | -                                |
| 2006.02.01   | Sales of vehicles                                     |                      |                      | 1,300,000.00         |                                  |
|              | <b>Total</b>  | <b>40,325,000.00</b> | <b>40,325,000.00</b> | <b>50,445,621.07</b> |                                  |

### 3.6 Performance of the Utilization of Allocation

| Type of Allocation | Allocation       |                  | Actual Expenditure      | Allocation Utilization as a% of Final Allocation |
|--------------------|------------------|------------------|-------------------------|--|
|                    | Original         | Final            |                         |  |
| Recurrent          | 1,638,474,133.74 | 1,638,474,133.74 | <b>1,555,194,931.30</b> | <b>94%</b>                                       |
| Capital            | 231,374,214.61   | 231,374,214.61   | <b>225,984,782.70</b>   | <b>97%</b>                                       |

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

| No. | Allocation Received from which Ministry/Department                | Purpose of the allocation | Allocations    |       | Actual Expenditure | Allocation on Utilization as a % of final Allocation |
|-----|---|---------------------------|----------------|-------|--------------------|--|
|     |   |                           | Original       | Final |                    |  |
| 001 | Presidential Secretariat  | Capital                   | 12,755,597.27  |       | 12,755,597.27      | 100%   |
|     |   | Recurrent                 | 95,000.00      |       | 94,970.00          | 100%   |
| 102 | Ministry of Finance, Economic Stabilization and National Policies | Capital                   | -              |       | -                  |  |
|     |   | Recurrent                 | 1,160,200.00   |       | 997,455.58         | 86%  |
| 103 | Ministry of Defense   | Capital                   | 2,323,844.95   |       | 2,298,986.04       | 99%  |
|     |   | Recurrent                 | 5,721,997.50   |       | 5,055,681.58       | 88%  |
| 110 | Ministry of Justice   | Capital                   | 1,780,000.00   |       | 1,767,364.60       | 99%  |
|     |   | Recurrent                 | 2,755,450.00   |       | 2,745,104.12       | 100%   |
| 111 | Ministry of Health  | Capital                   | 24,030.00      |       | 24,030.00          | 100%   |
|     |   | Recurrent                 | 2,571,665.60   |       | 2,539,477.82       | 99%  |
| 118 | Ministry of Agriculture   | Capital                   | 23,516,130.00  |       | 23,513,505.75      | 100%   |
|     |   | Recurrent                 | 324,643,154.99 |       | 324,548,376.22     | 100%   |
| 122 | Ministry of Tourism and Lands                                     | Capital                   | 84,315,000.00  |       | 84,315,000.00      | 100%   |
|     |   | Recurrent                 | 1,135,500.00   |       | 1,075,404.36       | 95%  |
| 123 | Ministry of Urban Development and Housing                         | Capital                   | 63,574,880.48  |       | 62,914,976.53      | 99%  |
|     |   | Recurrent                 | -              |       | -                  |  |
| 126 | Ministry of Industries  | Capital                   | 103,900.00     |       | 103,900.00         | 100%   |
|     |   | Recurrent                 | 855,800.00     |       | 787,100.27         | 92%  |

|     |   |           |                |  |                |      |
|-----|---|-----------|----------------|--|----------------|------|
| 130 | Ministry of Public Administration , Home Affairs Provincial Councils and Local Government | Capital   | 1,081,700.00   |  | 1,081,700.00   | 100% |
|     |   | Recurrent | 69,055,580.00  |  | 65,120,830.27  | 94%  |
| 171 | Ministry of women, Child Affairs and Social Empowerment                                   | Capital   | 3,390,591.21   |  | 3,390,591.21   | 100% |
|     |   | Recurrent | 277,235,406.00 |  | 275,200,796.20 | 99%  |
| 187 | Ministry of Investment Promotions   | Capital   | 54,475.00      |  | 54,475.00      | 100% |
|     |   | Recurrent | -              |  | -              |      |
| 189 | Ministry of Public Security   | Capital   | -              |  | -              |      |
|     |   | Recurrent | 613,416.00     |  | 578,565.50     | 94%  |
| 193 | Ministry of Labour Foreign Employment   | Capital   | 2,750.00       |  | 2,750.00       | 100% |
|     |   | Recurrent | 270,500.00     |  | 248,150.14     | 92%  |
| 194 | Ministry of youth and sports,   | Capital   | 1,671,852.00   |  | 562,071.31     | 34%  |
|     |   | Recurrent | 722,162.50     |  | 588,646.57     | 82%  |
| 201 | Department of Buddhist Affairs  | Capital   | -              |  | -              | -    |
|     |   | Recurrent | 946,563.00     |  | 792,452.85     | 84%  |
| 206 | Department of Cultural Affairs  | Capital   | -              |  | -              | -    |
|     |   | Recurrent | 512,000.00     |  | 430,089.76     | 84%  |
| 210 | Department of Government Information  | Capital   | 39,450.25      |  | 39,450.25      | 100% |
|     |   | Recurrent | -              |  | -              |      |
| 216 | Department of Social Services   | Capital   | 54,210.00      |  | 54,210.00      |      |
|     |   | Recurrent | 4,210,480.00   |  | 3,015,010.78   | 72%  |
| 217 | Department of Probation and Child Care Services   | Capital   | 24,000.00      |  | 10,000.00      | 42%  |
|     |   | Recurrent | 395,500.00     |  | 374,578.95     | 95%  |
| 219 | Department of Sports Development  | Capital   | -              |  | -              | -    |
|     |   | Recurrent | 70,864.88      |  | 62,166.72      | 88%  |
| 226 | Department of Immigration and Emigration  | Capital   | -              |  | -              | 0%   |
|     |   | Recurrent | 12,120.00      |  | 12,120.00      | 100% |
| 227 | Department for Registration of Persons  | Capital   | -              |  | -              |      |
|     |   | Recurrent | 6,853,493.79   |  | 6,655,761.82   | 97%  |
| 228 | Ministry of Justice, Prison Affairs and   | Capital   | -              |  | -              |      |
|     |   | Recurrent | 5,063,480.00   |  | 5,063,480.00   | 100% |

|     |   |           |                         |          |                         |      |
|-----|---|-----------|-------------------------|----------|-------------------------|------|
|     | Constitutional Reforms  |           |                         |          |                         |      |
| 252 | Department of Census & Statistics   | Capital   | 1,763,378.45            |          | 1,743,378.45            | 99%  |
|     |   | Recurrent | 1,177,744.70            |          | 1,115,312.94            | 95%  |
| 253 | Department of Pension   | Capital   | -                       |          | -                       |      |
|     |   | Recurrent | 878,891.14              |          | 871,528.34              | 99%  |
| 254 | Registrar General's Department  | Capital   | 600,000.00              |          | 500,500.00              | 83%  |
|     |   | Recurrent | -                       |          | -                       |      |
| 267 | Ministry of Public Administration , Home Affairs Provincial Councils and Local Government | Capital   | 33,700,000.00           |          | 30,262,066.19           | 90%  |
|     |   | Recurrent | 904,300,000.00          |          | 831,353,558.32          | 92%  |
| 284 | Department of Wildlife Conservation   | Capital   | -                       |          | -                       |      |
|     |   | Recurrent | 50,000.00               |          | 50,000.00               | 100% |
| 290 | Department of Fisheries and Aquatic Resources   | Capital   | 145,000.00              |          | 145,000.00              | 100% |
|     |   | Recurrent | -                       |          | -                       |      |
| 303 | Department of Textile Industry  | Capital   | -                       |          | -                       |      |
|     |   | Recurrent | 102,000.00              |          | 102,000.00              | 100% |
| 307 | Department of Motor Traffic   | Capital   | -                       |          | -                       |      |
|     |   | Recurrent | 431,600.00              |          | 414,906.61              | 96%  |
| 326 | Department of Community Based Corrections   | Capital   | -                       |          | -                       |      |
|     |   | Recurrent | 80,000.00               |          | 50,374.70               | 63%  |
| 327 | Land Use Policy Planning Department   | Capital   | 322,800.00              |          | 322,125.10              | 100% |
|     |   | Recurrent | 309,000.00              |          | 159,283.96              |      |
| 328 | Department of Manpower and Employment   | Capital   | 130,625.00              |          | 123,105.00              | 94%  |
|     |   | Recurrent | 154,000.00              |          | 123,117.75              | 80%  |
| 334 | Department of Multipurpose Development Task Force,  | Capital   | -                       |          | -                       |      |
|     |   | Recurrent | 26,090,563.64           |          | 24,968,629.17           | 96%  |
|     | <b>Total</b>  |           | <b>1,869,848,348.35</b> | <b>-</b> | <b>1,781,179,714.00</b> |      |

### 3.8 Performance of the Reporting of Non-Financial Assets

| Assets Code | Code Description              | Balance as per Board of survey Report as at 31.12.2022 | Balance as per Financial position Report of 2023 | Yet to be Accounted | Reporting progress as a% |
|-------------|-------------------------------|--|--|---------------------|--------------------------|
| 9151        | Building and Structures       | 930,530,754.12   | 953,070,570.83                                   | -                   | 100%                     |
| 9152        | Machinery and Equipment       | 332,683,771.25   | 343,483,062.40                                   | -                   | 100%                     |
| 9153        | Land                          | 82,000,000.00  | 82,000,000.00                                    | -                   | 100%                     |
| 9154        | Intangible Assets             | -  | -  | -                   |                          |
| 9155        | Biological Assets             | -  | -  | -                   |                          |
| 9160        | Work in Progress Lease Assets | 22,539,816.71  | -  | -                   | 100%                     |
| 9180        | Assets                        | -  | -  | -                   |                          |

### **3.9 Audit Report 2023**

My No. : NPCG/MU/A/DSMU/FS/2023/01  
22<sup>nd</sup> May 2024

Date:

District Secretary,  
District Secretariat,  
Mullaitivu.

Summary Report of the Auditor General on the Financial Statements of the  
District Secretariat of Mullaitivu for the year ended 31<sup>st</sup> December 2023 in terms of section 11  
(1)  
of the National Audit Act No.19 of 2018

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Above report and the financial statement which was audited are submitted herewith.

P. Patkunam  
Senior Assistant Auditor General  
For Auditor General

Copy to - Director General, Department of State Accounts

District Secretary,  
District Secretariat,  
Mullaitivu.

Summary Report of the Auditor General on the Financial Statements of the District Secretariat of Mullaitivu for the year ended 31<sup>st</sup> December 2023 in terms of section 11 (1) of the National Audit Act No.19 of 2018

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**1. Financial Statements**

**1.1 Preconceived Opinion**

The Statement of financial as at 31<sup>st</sup> December 2023 of District Secretariat Mullaitivu and Financial Performance for the year ended as at that date including the cash flow which was included in the financial statements for the year ended 31<sup>st</sup> December 2023 were audited under the section 154 (1) of the constitution of Democratic Socialist Republic of Sri Lanka to be read with the National Audit Act No 19 of 2018. My comments and observation are found in this report which will be submitted to the District Secretariat Mullaitivu according to the Section 11(1) of National Audit Act No 19 of 2018. Auditor General's Report will be submitted to the parliament according to the Section 10 of National Audit Act No. 19 of 2018 to be read along with the article 154(6) of the constitution of Sri Lanka in due course.

In my opinion it is reflects the fair condition and real commutation theory, except the impact of the matters mentioned in paragraph 1.6 in this report, those financial statements of the District Secretariat of Mullaitivu and financial performance and cash flow which were ended as at 31<sup>st</sup> December 2023.

## **1.2 The basis for Preconceived opinion**

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

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

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

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

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

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

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

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

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

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

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

### **1.5 Report related to the other legal requirements**

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

- (a) It is observed that the financial statements of the review year has in compliance with previous year.
- (b) Recommendations given by me regarding the financial statements of the preceding year are implemented.

## **1.6 Opinions on the Financial Statements**

### **1.6.1 Financial Performance Statement**

#### **1.6.1.1 Recurrent Expenditures**

In the review year, the suppression assessment provision provided for development grants payments of Rs. 419,000,000 should be included in the program related to the suppression assessment arrangement in Forms ACA-02 and ACA-02 (i, ii, iii) of the financial statement, but due to the inclusion in the annual assessment arrangement program, the value of the annual assessment arrangement program has been increased and the suppression assessment provision arrangement had shown that the value of the program had been reduced.

### **1.6.1.2 Capital Expenditures**

Following issues has been observed,

- (a) The total amount for purchases, repairs and improvements of non-financial assets shown in the statement of financial performance for the review year is Rs. 28,843,808, but according to the Treasury Register (SA - 82) it was Rs. 28,703,657 due to which a discrepancy of Rs. 140,151 is observed.
- (b) In the review year, due to the fact that the lightning conductor installed in the District Secretariat was not functioning and the electrical equipment was not properly switched off, the computers and photocopy machines in some departments such as the Control Branch and the Planning Branch were damaged due to lightning. A total amount is Rs. 5,634,060 had been paid for repairs of those equipment, out of the provision made for the procurement of furniture and office equipment under the head of capital expenditure.

## **1.6.2 Financial Situation Statement**

### **1.6.2.1 Non Financial Assets**

The total value of the equipment shown in the statement of financial performance for the review year was Rs. 1,383,024,529, but according to the Treasury Register (SA - 82) it was shown as Rs. 1,378,575,634 due to which a discrepancy of Rs. 4,448,895 is observed.

### **1.6.2.2 Imprest account balances**

For the creation of day care centers for the elderly, the National Secretariat for Elders deposited Rs. 8,000,000 and it had not been utilized for the intended purpose or redirected to the treasury during the review year and the amount had not been shown as cash and cash equivalent assets in the financial statements of the review year and had been completely abandoned.

### **1.6.3 Lack or documental evidence for the audit**

The amount of Rs. 6,667,967 paid for the loading and unloading of aid materials to 04 multipurpose cooperative societies from the financial allocation received from the World Food Program's Coordinating Secretariat Office. And due to non-submission of F14 forms to the audit, this transaction could not be satisfactorily accepted and confirmed in the audit in connection with the goods delivered, labors and charges etc.

## **2 Financial Review**

### **2.1 Expenditure Management**

Following issues are observed

- (a) In the review year, due to the weaknesses in the activities out of the total amount allocated for 09 items under recurrent expenditure head for Scheme-1, Rs. 39,745,638 were left in amounts ranging from 7% to 74% of the allocation.
  
- (b) In the review year, out of the allocation for 39 items under the capital expenditure head for Scheme-1, the total amount of Rs. 3,241,094 in amounts ranging from 6% to 53% remained as the activities were not completed.

## **2.2 Utilizing of the funds granted by other Ministries and Departments**

Following issues are observed

- (a) In the review year, out of the total sum allocated for the recurrent expenditure heads related to 05 ministries and 02 departments, a Rs. 6,269,256 amounts ranging from 6% to 25% persisted.
- (b) In the review year, sum of Rs. 1,209,281 amounts ranging from 17% to 66% remained unused for the intended purpose out of the total amount allocated by the Ministry of Sports and Youth Affairs and the Registrar General's Department for two capital expenditure heads respectively.
- (c) In the period of 2020/2021, out of the allocation received from the Department of Samurdhi Development for Covid-19 Special Allowances, Rs. 1,719,580 were not awarded to the respective beneficiaries. However, this balance has not been returned to the Treasury and has been retained in Pudukudiyiruppu and Welioya Community Based Banks respectively.
- (d) Total amount of Rs. 2,939,859 Livelihood Development Loan, Recycling Loan, Self-Employment Loan, Crop Cultivation Loan which was given to 47 beneficiaries respectively in Pudukudiyiruppu, Udayarkattu, Oddusuddan Samrudhi Community Based Banks and District Samrudhi Development Office etc. have been maintained in arrears till now due to no constructive steps has been taken to recover since the past 1 to 9 years.
- (e) Bank accounts of 05 categories amounting to Rs. 26,299,722 belongs to 6,163 beneficiaries have been considered as inactive bank account balances by Pudukudiyiruppu, Udayarkattu and Oddusuddan Samurdhi Community Based Banks. And no constructive steps have been taken so far to convert them into active bank accounts.

## **2.3 Non compliance with rules, limits and Managerial decisions**

Following issues are observed,

| Rules, Regulations, limits<br>and with related to<br><u>Management decisions</u> | <u>Value (Rs.)</u> | <u>Discrepancy</u>  |
|--|--------------------|---|
| (a) Public administrative circular   |                    |   |
| (i) Circular No. 04/2022 dated<br>08 <sup>th</sup> March 2022                    | 7,391,394          | Due to lack of control and frugal use of electricity consumption in the review year, the electricity consumption by the District Secretariat and the Regional Secretariats of Maritimpattu and Pudukudiyiruppu had increased by 14% to 172% till the month of December in compared to the month of January and the annual percentage. |
| (ii) Circular No. 09/2009 dated<br>16 <sup>th</sup> April 2009                   |                    | In the review year, 13 officers working in the Department of Industries, District Handicrafts Development Authority and Motor Transport Department of the District Secretariat  |

had not registered their daily arrival and departure with the fingerprint machine.

(b) Financial regulations

(i) No. 66 1,913,457

In the review year, 6% to 40% of the allocations obtained by the method of exchange of expenditure subjects for 03 recurrent expenditure subjects were kept unused as savings.

(ii) No. 115 (4)

In the review year, Payments for 43 projects totaled Rs. 12,995,502 had been paid from the allocations of the Task Force Rehabilitation (TFR) program which was concluded on As on 31<sup>st</sup> December 2021 by the Divisional Secretaries of Oddusuddan and Pudukudiyiruppu without obtaining the approval of the Secretary of the concerned Ministry.

(c) Circulars issued by presidential secretariat

Chapter 02 and 03 of the Circular No. PS/GPA/Circular/29/2020 dated 15<sup>th</sup> December 2020

In the review year, 82 cases were observed where 08 officers of the Consumer Affairs Authority did not report to duty at the District Secretariat on Monday, which is the public day.

(d) Procurement Guidelines of  
the year 2006

|                   |         |  |
|-------------------|---------|--|
| Section 3.4.3 (c) | 986,097 | During the review year, Manthei East and Pudukudiyiruppu divisional secretariats had procured stationery and office equipment from 03 suppliers who were not registered. |
|-------------------|---------|--|

(e) 'Jeevana Neguma' social  
security circular  
-----

Circular No. 2016/5 of 26<sup>th</sup>  
September 2016

Sipdora Scholarship allowances for 41 months have not been paid to 492 students who have passed the G.C.E. ordinary level examination and are now studying in advanced level classes hailing from Jeevana Neguma Social Security fund beneficiary families in Pudukudiyiruppu Divisional Secretariat area.

## 2.4 Advance Payments and Settlements

Following issues are observed,

- (a) Not taken constructive steps for recovery of a sum of Rs. 14,659,125 or 70% of the total amount of Rs. 20,729,785, which was paid as an advance payment to purchase paddy from farmers and sale of paddy for two multi-purpose cooperative societies in the year 2015 by District Secretariat. And this advance amount has been granted without any agreement.
- (b) Two types of officer loan balances totaled Rs. 250,159 that should have been recovered from two development officers, one was suspended from the service from Maritimepattu Divisional Secretariat and another who is transferred to Coastal Conservation and Coastal Resource Management Department from District Secretariat in March 2021. No constructive action have been taken to recover the same for a period of 06 months to 03 years.

## 2.5 Deposits

An amount of 263,787 which was given by various Ministries and Departments was kept in the public deposit account for over 01 year without being utilized for the intended purposes.

## **3. Operational Review**

### **3.1 Performance**

#### **3.1.1 Non achievement of expected outcome**

Using the financial allocations provided by the Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government Institutions, in the year 2016 the Pudukudiyiruppu Divisional Secretariat disbursed a total sum of Rs. 657,500 for 05 KW solar power generation system and 432 KWH of electricity per month is expected from it, but the details of total amount of electricity generated by that system and the income from the Ceylon Electricity Board / the amount of electricity generated monthly are not received for last seven years and therefore, it was not possible to compare and verify the expected outputs from this project.

### **3.2 Irregular Transactions**

Following observations are made

- (a) Rs. 331,235 of personal emoluments were paid by the Mullaitivu District Samurdhi Development Department office for 04 Samurdhi Development Officers for the period they did not report to work who did not report to work without prior notice in the review year. However, no constructive steps have been taken so far to recover them from the concerned officers.
  
- (b) One development officer who was working in Ottusuddan Divisional Secretariat to perform the duties of the Land Registrar General Department did not report to work from 03<sup>rd</sup> March 2022 to 31<sup>st</sup> October 2022 without approval. And due to the failure of the concerned Divisional Secretary to inform the Land Registrar General within the stipulated period on this regard, total amount of Rs. 381,440 for the above period had been paid as remuneration to the relevant officer.

### **3.3 Vehicle Usage**

In the review year, a vehicle provided to the District Statistics Branch for the work of the Census and Statistics Department was repaired at a cost of Rs. 200,000 and it was parked in the vehicle yard of the District Secretariat without being used for 9 months.

### **3.4 Assets Management**

The separate section of the second floor of the District Secretariat where the work of the Statistics Branch office was conducted and the two newly arranged office rooms on the ground floor which were completed had been left unused for the intended purposes till now.

### **3.5 Unauthorized Payments**

The following facts were revealed.

- (a) Payments for training period to National Apprenticeship and Vocational Training Authority (VTA) trainees were not approved in the annual cost estimate. However, in the period from 2021 to 2023, a total amount of Rs. 3,349,250 had been paid using the allocations for other allowances – 1003 for that purpose.
- (b) For the post of Accountant in the District Samurdhi Office, the District Secretary gave an acting appointment to the Accountant of the Pudukudiyiruppu Divisional Secretariat without the approval of the Public Service Commission on 07<sup>th</sup> May 2019 and for the period from 08<sup>th</sup> May 2019 to May 2023 sum of Rs. 667,337 had been paid as allowances to him.

### **3.6 Flows in Implementations**

The following facts were exposed

- (a) Thunkukai Divisional Secretariat did not take necessary steps to estimate the values of the lands that has been granted to the public, the follow up activities that should have been carried out in combination with the Land Commissioner General, Northern Province Land Commissioner etc. for the last 5 years. Due to this, it was not possible to collect the lease amounts due in due time and it was emphasized that various parties are using the government land in different extent without proper permissions.
- (b) Constructive measures have not been taken for the past 15 years to properly inspect and identify the government lands located in Thunkukai Divisional Secretariat, which should have been identified by the colony officer appointed by the Northern Province Land Administration Department. Furthermore, the Thunkukai Divisional Secretary has so far failed to take measures to properly identify and register the government lands and take steps in accordance with the State Lands Ordinance No. 08 of 1947 to ensure maximum utilization of the public lands.

- (c) Due to the fact that the regional secretaries through the land officers did not work to review the current living conditions of the beneficiaries who had been given land permits, the current condition of the lands, etc., the effective use of the lands, the implementation of the subsequent heirs, and the implementation of the land again through the Kachcheri and solving the related problems, etc., a slothful activity was observed in the Maritimépathtu and Thunkukai Divisional Secretariats in
- (d) Although it has been decided to grant land to 67 parties in Manthei East Divisional Secretariat Division on a long-term lease basis during the period of 2021-2023, according to the decision of the Land Use Committee, no formal steps have been taken to estimate the relevant values and collect income.
- (e) In the review year and in the previous year, the allowances that should have been given to 154 beneficiaries who were selected by the Maritimépaththu Divisional Secretariat such as disabled people, kidney patients, people over 70 years of age, people over 100 years of age, etc., totaled Rs. 2,788,300 was not awarded due to non-releasing the funds by the Department of Social Services.

### **3.7 Flows in Management**

The following points were observed

- (a) According to the value estimate determined by the committee of the Thunkukai Divisional Secretariat office which was appointed in accordance with Land Commissioner General's Circular No. 2021/02 dated 22<sup>nd</sup> October 2022 and the Colony Officer has identified in the year 2019, and further according to the Land Commissioner General's Circular No. 2018/02 dated 28<sup>th</sup> March 2018, the total amount related to 19 government lands which should have been recovered was Rs. 3,268,790. And not taken constructive steps to recover the same for a period of 01 to 05 years.

- (b) A lease amount of Rs. 1,480,000 to be paid upto date for 29 acres government land that was given to a beneficiary on a temporary lease basis in the year 2014 by the Thunkukai regional secretary has not been recovered till now.

### **3.8 Allocation that has not used for expected objective**

The following points were observed

- (a) The allowances for housing projects awarded to 98 beneficiaries by the National Housing Development Authority and the State Ministry of Rural Housing Construction and Building Materials Industry Development on various occasions amounted to Rs. 13,405,280 was held unused for the respective purposes for a period of 01 to 04 years in Pudukudiyiruppu, Ottusuddan and Udayarkattu Samurdhi Bank Accounts without being released to the appropriate beneficiaries.
- (b) Totaling Rs. 8,443,715 account balances of 135 beneficiaries who received Samurdhi living allowances were retained in Samrudhi Bank accounts of the beneficiaries without being used for livelihood purposes in a range of Rs. 32,106 to Rs. 175,749.

## **4 Sustainable Development**

### **4.1 Identifying the Sustainable Development Goals**

According to the Sustainable Development Act No. 01 of the year 2017, with the aim of achieving the sustainable development goals in the year 2030, no steps have been taken for 06 years to identify and implement the goals to be achieved annually by the District Secretariat and the Divisional Secretariats, the matters to be implemented to achieve those goals and the instructions for measuring their progress, etc.

## 5 Good Governance

### 5.1 Implementation of the services rendering towards the general public

Locations where various services are provided in the District Secretariat / The main entrance so that the public can easily identify the units and get those services / The floor plan of the office which should be displayed near the main entrance of the District Secretariat for the public to get the services and the client charter is not displayed on the ground floor. Due to being displayed in an isolated place, it was observed that the clients face various difficulties in knowing the relevant workplaces as well as information.

## 6 Human Resource Management

Following issues are observed

- (a) 02 Assistant Divisional Secretary posts, 02 Accountant posts and 05 Administrative Officer posts are vacant in Manthei East, Welioya, Oddusuddan, Thunkkai and Pudukudiyiruppu Divisional Secretariats and 01 Engineer post vacant in District Secretariat. As no constructive action taken to fill those vacancies for a period of 01 to 10 years, financial, administrative and development project activities have been affected.
- (b) Due to non-granting of annual transfers for technical assistant officers, 06 such officers have been allowed to remain on duty at only one specific service station in this district for the past 05 to 09 years. However, in the review year, the concerned ministry had called for applications for these transfers, but the necessary arrangements have not been made for it.
- (c) The Ministry of Public Administration, Home Affairs, Provincial Councils and Local Governments had given approval to the grade 1 official of the Sri Lanka Administrative Service, who was working as the Divisional Secretary of the Welioya Divisional Secretariat, to work at the same place without being transferred for the past 10 years.

- (d) An Accountant of the District Secretariat Office has been appointed by the District Secretary as the Acting Accountant of the District Samurdhi Development Office and has been on duty since 19<sup>th</sup> July 2023. However, the approval for acting appointment from the Public Services Commission has not been obtained till now.

P. Patkunam

Senior Assistant Auditor General

For Auditor General

## Chapter - 04

### Performance indicators

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

| Specific Indicators                                   | Actual output as a percentage (%) of the expected output |       |       |
|---|--|-------|-------|
|   | 100 -90  | 75-89 | 50-74 |
| Provide Housing Assistance                            | ✓  |       |       |
| Establish Home gardens                                | ✓  |       |       |
| Improving health care                                 | ✓  |       |       |
| Renovation of Class rooms                             | ✓  |       |       |
| Rehabilitation of drug addicts                        | ✓  |       |       |
| Establishment of 49 small and medium scale industries | ✓  |       |       |
| Developing nutritional conditions                     | ✓  |       |       |

## Chapter - 05

### Performance of the achieving Sustainable Development Goals (SDG)

#### 5.1 Indicate the identified respective sustainable Developments Goals

| Goal / Objective  | Targets  | Indicators of the Achievement   | Progress % |       |        |
|---|--|---|------------|-------|--------|
|   |  |   | 0-49       | 50-74 | 75-100 |
| 1. Eradication of Poverty   | To set free all people from poverty around the year 2030                             | Empowerment of 273 families affected by economic problems   |            |       | ✓      |
| 2. Zero Hunger  | Food for all   | 2144 numbers of home gardens established.   |            |       | ✓      |
| 3. Good Health & Wellbeing  | Drug use and recovery from dangerous drug use  | 37 drug addicts have been rehabilitated and reintegrated into society.  |            |       | ✓      |
|   | Bringing the annual maternal mortality rate down to less than 70 per 10,000 by 2030. | 321 low-income pregnant mothers were provided nutritional food until the birth of their children.             |            |       | ✓      |
|   | Reducing under age 5 child mortality rate by around 2030                             | 265 children belonging to low income families have been given nutritious food.                                |            |       | ✓      |
| 4. Quality Education  | Ensuring equal primary and secondary education for all children by 2030.             | 141 children who are old enough to go to school but have dropped out of school have been sent back to school. |            |       | ✓      |
| 5. Encouraging sustainable economic growth                            | Implementation of policies that help in the growth of production activities.         | 40 small and medium scale industry projects have been initiated.  |            |       | ✓      |
|   |  | 40 small and medium scale industries or agriculture related export projects have been initiated.              |            |       | ✓      |
| 6. Sustainable Cities & Communities                                   | Ensuring adequate safe and affordable housing and infrastructure for all by 2030.    | 18 number of houses constructed   |            |       | ✓      |
| 7. Taking urgent measures to mitigate climate change and its effects. | Capacity building for surviving with climate-related disasters and natural disasters | 13 number of projects implemented   |            |       | ✓      |

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

- We could not achieve our targets compared to previous years due to economic problems and non-availability of suitable prices for local products. However, some goals have been achieved with financial contributions from the government and other parties.
- Empowering capacities to evade from and recover from weather-related hazards and natural disasters.

## Chapter - 06

### Human Resource Profile

#### 6.1 Cadre management

| Level        | Approved Cadre | Existing Cadre | Vacancies  | Excess     |
|--------------|----------------|----------------|------------|------------|
| Senior       | 37             | 27             | 10         |            |
| Territory    | 28             | 7              | 21         |            |
| Secondary    | 563            | 535            | 264        | 238        |
| Primary      | 75             | 40             | 32         |            |
| <b>Total</b> | <b>703</b>     | <b>609</b>     | <b>327</b> | <b>238</b> |

#### 6.2 Shortage or excess in human resources has been affected to the Performance of the institute as follows

1. Officers are not satisfied with the service due to having to perform heavy duty and thus their interest in the service decreases. This affects the achievement of the organization's goals.
2. Although the overall surplus of second grade officers has been observed, problems have also been faced due to the employment of surplus grade officers for the duties of vacancies in one grade in the same grade. Also, due to lack of human resources, heavy workload has been assigned to other officials.
  1. Stress
  2. Inability to perform tasks according to proper time limit
  3. Impairment in providing speedy service to the public

Due to these reasons, it is not possible to achieve the goals of the organization and this also affects the growth of the organization.

Also, due to the existence of excess human resources, the estimates for all other expenses, including the payment of salaries of redundant employees, will have negative effects on the income of the organization, and unnecessary controversial situations will also occur in the work activities due to excess employees. And it is harmful to the reputation of the organization and has an adverse effect on the performance of the organization.

### 6.3 Human Resource Development

| Name of the Program                      | No. of Staff trained | Duration of the Program | Total Investment |         | Nature of the Program (Abroad/ Local) | Output / Knowledge Gain                  |
|--|----------------------|-------------------------|------------------|---------|---------------------------------------|--|
|  |                      |                         | Local            | Foreign |                                       |  |
| Railway warrants                         | 25                   | 18-07-2023              | 14,300.00        |         | Local                                 | Knowledge on railway warrants            |
| Leaves                                   | 25                   | 18-07-2023              | 15,000.00        |         | Local                                 | Knowledge of leave                       |
| Dicipilinary procedure                   | 25                   | 19-07-2023              | 15,700.00        |         | Local                                 | Dicipilinary procedure                   |
| Knowledge gained on Railway warrants     | 25                   | 19-07-2023              | 13,000.00        |         | Local                                 | Knowledge gained on Railway warrants     |
| Leave                                    | 25                   | 20-07-2023              | 13,500.00        |         | Local                                 | Knowledge regarding leave                |
| Dicipilinary procedure                   | 25                   | 20-07-2023              | 14,460.00        |         | Local                                 | Dicipilinary procedure                   |
| Procedures of Public Services Commission | 61                   | 21-11-2023              | 15,650.00        |         | Local                                 | Knowledge of the Commission              |
| Office systems                           | 65                   | 22-11-2023              | 14,500.00        |         | Local                                 | Office systems                           |
| Office management                        | 65                   | 23-11-2023              | 14,750.00        |         | Local                                 | Office management                        |
| Establishment code                       | 65                   | 24-11-2023              | 14,900.00        |         | Local                                 | Establishment code                       |
| Using computer accessories               | 45                   | 22-12-2023              | 27,120.00        |         | Local                                 | Knowledge regarding computers            |
| Office management systems                | 45                   | 22-12-2023              | 27,120.00        |         | Local                                 | Office management systems                |
| Office systems and planning              | 55                   | 2 days                  | 19,650.00        |         | Local                                 | Knowledge on office systems and planning |

|   |    |                         |            |  |       |  |
|---|----|-------------------------|------------|--|-------|--|
| Account systems, office systems and using computer                            | 55 | 2 days                  | 19,650.00  |  | Local | Knowledge on Account systems, office systems and using computer  |
| Master's Degree (Business) University of Kelaniya                             | 01 |                         | 157,000.00 |  | Local |  |
| Anti-Bribery and corruptions Awareness Training Program                       | 60 | 06-12-2023<br>(3 Hours) | 11,400.00  |  | Local | Office staff and divisional staff getting knowledge and awareness on bribery corruption and village level officials to spread the awareness related to bribery corruption to the people.   |
| Government procedures related to Financial Regulations and establishment Code | 60 | 12-12-2023<br>(6 Hours) | 21,600.00  |  | Local | The officials gained additional knowledge about the responsible use of the funds received by the institution according to the financial regulations and were also aware of the implementation of office activities in accordance with the establishment code.  |
| Observation tour of effectiveness   | 50 | 19-12-2023<br>(1 Day)   | 80,000.00  |  | Local | By conducting observation visits to the office that won the first place in the National Productivity Excellence Competition, as we are already the second place office in the National Productivity Excellence Competition, we further developed the knowledge of productivity, methods, knowledge of e- |

|   |    |  |           |  |       |  |
|---|----|--|-----------|--|-------|--|
|   |    |  |           |  |       | productivity and already implemented it in our office to develop e-productivity. An officer of our office prepared a software for the purpose of doing this and it has been successful.  |
| Effectiveness training program  | 70 | 21-12-2023<br>(6 Hours)  | 35,000.00 |  | Local | Officers developed additional knowledge about methods and attitudes related to productivity and gained the knowledge to easily use it in their work. (E-Productivity, Green Productivity Status Enhancement Tools, Creativity and Innovation Activities) |
| Training programme of effectiveness, efficiency bar exams and promotions          | 90 | 6 Hours  | 70,890.00 |  | Local | Knowledge of financial regulations, establishment code and effectiveness   |
| Anti-Bribery and corruptions awareness training program                           | 50 | 6 Hours  | 41,050.00 |  | Local | Knowledge of Bribery and corruption  |
| Preparation for 1 <sup>st</sup> Efficiency Bar Examination – Development Officers | 80 | 12 days<br>14, 15, 16,<br>17, 21, 22,<br>23, 24,<br>28.02.2023 | 52,400.00 |  | Local | knowledge of financial regulations<br>establishment code and<br>information technology   |

|  |     |  |           |  |       |   |
|--|-----|--|-----------|--|-------|---|
|  |     | 01,02,03.03.<br>2023   |           |  |       |   |
| Efficiency bar<br>Class for Class I<br>Officers of<br>public<br>Management<br>Service Officers | 10  | 10 days<br>08, 09, 10,<br>11,<br>12,.05.2023<br>15, 16, 17,<br>18,<br>19.05.2023 | 71,400.00 |  | Local | knowledge of<br>establishment code,<br>financial regulations,<br>and office systems |
| Self and Social<br>integration and<br>Introspection –<br>Yoga Training                         | 50  | 2 days<br>11.07.2023<br>12.07.2023   | 5,400.00  |  | Local | Knowledge regarding<br>art of yoga  |
| Capacity<br>Training<br>Programme for<br>OES   | 40  | 19-09-2023   | 19,690.00 |  | Local | Knowledge regarding<br>productivity office<br>systems                               |
| Right to<br>Information<br>Training –<br>District &<br>Divisional                              | 45  | 31-10-2023   | 25,539.00 |  | Local | Knowledge regarding<br>right to information act                                     |
| Productivity<br>Training – Group<br>A  | 100 | 27-10-2023   | 10,360.00 |  | Local | Knowledge regarding<br>productivity   |
| Productivity<br>Training – Group<br>A Class ii   | 85  | 03-11-2023   | 6,360.00  |  | Local | Knowledge regarding<br>productivity   |
| Productivity<br>Training – Group<br>B  | 85  | 21-11-2023   | 7,670.00  |  | Local | Knowledge regarding<br>productivity   |
| Board of Survey<br>Training<br>Program   | 65  | 21-11-2023   | 31,519.00 |  | Local | Knowledge regarding<br>annual survey boards   |

|  |     |            |           |  |       |   |
|--|-----|------------|-----------|--|-------|---|
| Productivity Training – Group B Class ii         | 90  | 28-11-2023 | 8,170.00  |  | Local | Knowledge regarding productivity                                    |
| Human Resource Development Plan                  | 40  | 08-12-2023 | 12,880.00 |  | Local | Knowledge regarding productivity<br>Human Resource Development Plan |
| Productivity Concepts- Samurdhi Department Staff | 115 | 16-12-2023 | 44,520.00 |  | Local | Knowledge regarding productivity                                    |

### **Vision and ideal vision of the organization**

Training courses have contributed greatly for the sustainable development of the island, to provide efficient service to the public at the local level, to achieve the vision and ideal vision of our institution which is to raise the basic needs and sustainable living conditions of the public by efficiently and effectively using the human and physical resources available from time to time in accordance with the government policies.

Accordingly, the following facts have contributed to the growth of our company's productivity through the above-mentioned training courses.

- 1 To create a workforce that utilizes public resources efficiently and effectively and correctly.
- 2 Officers with good attitude and dedication are being created.
- 3 Environmentally friendly activities implementation plans are being created.
- 4 A dedicated workforce is emerging to provide services with accountability and transparency.
- 5 It is observed that services are provided impartially and transparently.
- 6 It has been possible to improve the condition of the office physically and in terms of human resources so that services can be provided easily.

## Chapter - 07

### Compliance Report

| No       | Applicable Requirement   | Compliance Status<br>(Complied/<br>Not<br>Complied) | Brief<br>explanation<br>for Non-<br>compliance | Corrective<br>actions<br>proposed to<br>avoid non-<br>compliance<br>in future |
|----------|--|---|--|---|
| <b>1</b> | <b>The following financial statements/accounts have been submitted on due date</b>                       |   |  |   |
| 1.1      | Annual financial statements  | Complied  |  |   |
| 1.2      | Advance to public officers account   | Complied  |  |   |
| 1.3      | Trading and Manufacturing advance accounts<br>(Commercial Advance Accounts)                              | -   |  |   |
| 1.4      | Stores Advance Accounts  | -   |  |   |
| 1.5      | Special Advance Accounts   | -   |  |   |
| 1.6      | Others   | -   |  |   |
| <b>2</b> | <b>Maintenance of books and registers (FR 445)</b>   |   |  |   |
| 2.1      | Fixed assets register has been maintained and update in terms of public Administration circular 267/2018 | Complied  |  |   |
| 2.2      | Personal emoluments register/personal emoluments cards have been maintained and update                   | Complied  |  |   |
| 2.3      | Register of Audit Queries has been maintained and update   | Complied  |  |   |
| 2.4      | Register of internal Audit reports has been maintained and update  | Complied  |  |   |
| 2.5      | All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date         | Complied  |  |   |
| 2.6      | Register for cheques and money orders has been maintained and update                                     | Complied  |  |   |
| 2.7      | Inventory register has been maintained and update  | Complied  |  |   |
| 2.8      | Stocks Register has been maintained and update   | Complied  |  |   |
| 2.9      | Register of Losses has been maintained and update  | Complied  |  |   |
| 2.10     | Commitment Register has been maintained and update   | Complied  |  |   |
| 2.11     | Register of counterfoil books(GA-N20)has been maintained and update                                      | Complied  |  |   |

|           |  |          |  |  |
|-----------|--|----------|--|--|
| <b>03</b> | <b>Delegation of functions for financial control (FR 135)</b>  |          |  |  |
| 3.1       | The financial authority has been delegated within the institute  | Complied |  |  |
| 3.2       | The delegation of financial authority has been communicated within the institute   | Complied |  |  |
| 3.3       | The authority has been delegated in such manner so as to pass each transaction through two or more officers  | Complied |  |  |
| 3.4       | The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the government payroll software package    | Complied |  |  |
| <b>4</b>  | <b>Preparation of Annual Plans</b>   |          |  |  |
| 4.1       | The annual action plan has been prepared   | Complied |  |  |
| 4.2       | The annual procurement plan has been prepared  | Complied |  |  |
| 4.3       | The annual Internal Audit plan has been prepared   | Complied |  |  |
| 4.4       | The annual estimate has been prepared and submitted to the NSB on due date   | Complied |  |  |
| 4.5       | The annual cash flow has been submitted to the Treasury operations Department on time  | Complied |  |  |
| <b>5</b>  | <b>Audit Queries</b>   | Complied |  |  |
| 5.1       | All the audit queries have been replied within the specified time by the auditor general   | Complied |  |  |
| <b>6</b>  | <b>Internal Audit</b>  |          |  |  |
| 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 have 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 have been submitted to the auditor general in terms of financial Regulation134(3)   | Complied |  |  |
| <b>7</b>  | <b>Audit and Management Committee</b>  |          |  |  |
| 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 |  |  |
| <b>8</b>  | <b>Asset Management</b>  |          |  |  |

|           |   |          |  |  |
|-----------|---|----------|--|--|
| 8.1       | The information about purchases of assets and disposals was submitted to the comptroller General's office in terms of paragraph 07 of the Asset Management circular No-01/2017  | Complied |  |  |
| 8.2       | A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the comptroller General's officer in terms of paragraph 13 of the aforesaid circular | Complied |  |  |
| 8.3       | The boards of survey were 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 |  |  |
| <b>9</b>  | <b>Vehicle Management</b>   |          |  |  |
| 9.1       | The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date  | Complied |  |  |
| 9.2       | The condemned vehicles had been disposed of within a period of less than 6 months after condemning  | -        |  |  |
| 9.3       | The vehicle logbooks had been maintained and updated  | Complied |  |  |
| 9.4       | The action has been taken in terms of FR 103,104,109 and 110 with regard to every vehicle accident  | Complied |  |  |
| 9.5       | The fuel consumption of vehicle has been re-tested in terms of the provisions of paragraph 3.1 of the public Administration Circular No 30/2016 of 29.12.2016   | Complied |  |  |
| <b>10</b> | <b>Management of Bank Accounts</b>  |          |  |  |
| 10.1      | The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date  | Complied |  |  |
| 10.2      | The dormant accounts that had existed in the year under review or since previous years settled  |          |  |  |

|           |  |          |  |  |
|-----------|--|----------|--|--|
| 10.3      | The action has been taken in terms of financial regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month | Complied |  |  |
| <b>11</b> | <b>Utilization of provisions</b>   |          |  |  |
| 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 |  |  |
| <b>12</b> | <b>Advances to public Officers Account</b>   |          |  |  |
| 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 |  |  |
| <b>13</b> | <b>General Deposit Account</b>   |          |  |  |
| 13.1      | The action had been taken as per FR 571 in relation to disposal of lapsed deposits   | Complied |  |  |
| 13.2      | The control register for general deposits had been updated and maintained  | Complied |  |  |
| <b>14</b> | <b>Imprest Account</b>   |          |  |  |
| 14.1      | The balance in the cash book at the end of the year under review remitted to TOD   | Complied |  |  |
| 14.2      | The ad-hoc sub imprests issued as per FR 371 settled within one month from the completion of the task  | Complied |  |  |
| 14.3      | The ad-hoc sub imprests had been issued exceeding the limit approved as per FR 371   | Complied |  |  |
| 14.4      | The balance of the Imprest account had been reconciled with the Treasury books Monthly   | Complied |  |  |
| <b>15</b> | <b>Revenue Account</b>   |          |  |  |
| 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 |  |  |
| <b>16</b> | <b>Human Resource Management</b>   |          |  |  |

|           |   |          |  |  |
|-----------|---|----------|--|--|
| 16.1      | The staff had been paid within the approved cadre   | Complied |  |  |
| 16.2      | All members of the staff have been issued a duty list in writing  | Complied |  |  |
| 16.3      | All reports have been submitted to MSD in terms of their circular on 04/2017 dated 20.09.2017   | Complied |  |  |
| <b>17</b> | <b>Provision of information to the public</b>   |          |  |  |
| 17.1      | An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To information Act and Regulation  | Complied |  |  |
| 17.2      | Information about the institution to the public have been provided by website or alternative measures and has it been facilitated to appreciate/allegation to public against the public authority by this website or alternative measures | Complied |  |  |
| 17.3      | Bi-Annual and Annual report have been submitted as per section 08 and 10 of the RTI Act   | Complied |  |  |
| <b>18</b> | <b>Implementing citizens charter</b>  |          |  |  |
| 18.1      | A citizens charter/citizens client's charter has been formulated and implemented by the institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of public Administration and Management                            | Complied |  |  |
| 18.2      | A Methodology has been devised by the institution in order to monitor and assess the formulation and the implementation of Citizens charter/citizens client's charter as per paragraph 2.3 of the circular                                | Complied |  |  |
| <b>19</b> | <b>Preparation of the Human Resource Plan</b>   |          |  |  |
| 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 |  |  |
| <b>20</b> | <b>Responses Audit Paragraphs</b>   |          |  |  |
| 20.1      | The shortcoming pointed out in the audit paragraph issued by the Auditor General for the previous years have been rectified   | Complied |  |  |

END