



தீக்ஷித் லேகல் கார்யாலய  
லெகலரலுல

மாவட்ட ஸெயலகம்  
மட்டக்களப்பு

DISTRICT SECRETARIAT  
BATTICALOA

லார்தீக கார்டீஸலலலல ஙா ஙீஷுலீ லார்தால  
வருடாந்த ஸெயலநீறேலேற்று மற்றும கணக்கு அறீக்கை

ANNUAL PERFORMANCE & ACCOUNTS REPORT

2023

தீர்தீஸ

தலைப்பு 269  
HEAD

தீக்ஷித் லேகல் கார்யாலய, லெகலரலுல

மாவட்ட ஸெயலகம், மட்டக்களப்பு

DISTRICT SECRETARIAT, BATTICALOA



# **ANNUAL PERFORMANCE & ACCOUNTS REPORT**

## **2023**

### **HEAD - 269**

**DISTRICT SECRETARIAT, BATTICALOA**



## Annual Performance & Accounts Report – 2023

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### Message from District Secretary, Batticaloa

#### Foreword



It's a great pleasure to present this annual Performance Report of services and Projects carried out by District Secretariat Batticaloa for the year 2023. This report has been prepared based on financial management and administrative activities of District Secretariat and Divisional secretariats as per the Department of Public Finance Circular No 02/2020 dated 28.08.2020 that comprising of the District and Divisional level information for the socio economic development activities in the Batticaloa district including the achievements and challenges which have encountered in the year 2023.

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

Multisectoral development projects and social welfare activities have been implemented by the district in the year 2023 based on officer's experiences in line with the National Policy framework of *"Vistas of Prosperity and Splendour"* in order to prepare the basic foundation to develop the economic trajectory of Batticaloa District.

We serve our service in line with His Excellency President Ranil Wickremasinghe's statement **"Let's create a knowledgeable society with a strong economy that can run forward together with the world"**. and **"a fully developed Sri Lanka by the year 2048"**.

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

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

**Mrs.J.J.Muraleetharan,**  
**District Secretary / Government Agent,**  
**District Secretariat,**  
**Batticaloa.**



## HISTORICAL IMPORTANCE OF THE DISTRICT

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

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

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

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

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

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

## NATURAL RESOURCES OF THE DISTRICT

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



## 1.2

## Mission, Vision, Objectives of the District Secretariat

### Vision

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

### Mission

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

### Objectives

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



## 1.3 Key Function of District Secretariat

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



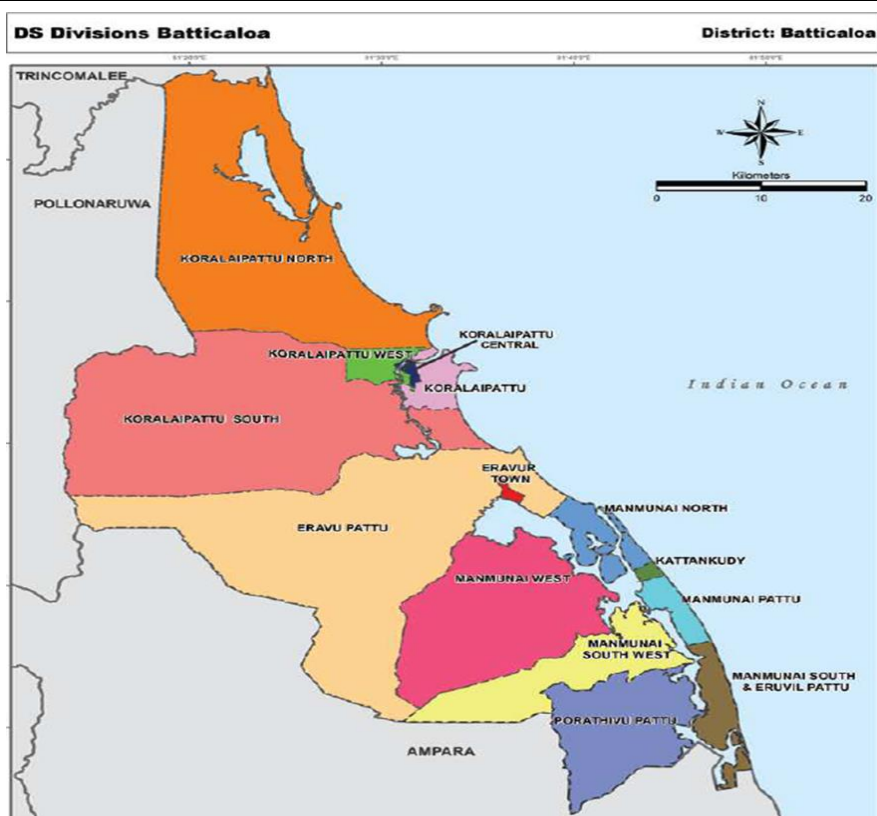


## 1.5

## District Secretariat and Attached Institution

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

## ADMINISTRATION MAP





## 1.6 Funds Coming Under District Secretariat

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

## 1.7 Details of Foreign funds Under District Secretariat

1. In 2023 foreign funds received by our District Secretariat, Livelihood scheme for low level income families and Disaster Management implemented under World Food Programme (WFP) at a cost of **Rs. 39,338,035.39** million at Manmunai West & Manmunai South West, Eravur Pattu, Koralai Pattu South, Divisional Secretariats.
2. **Rs. 25,067,500.00** million was spent under the UNICEF Education programme for preschool meal implemented by Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government.
3. Under Ministry of Women, Child Affairs and Social Empowerment in 2023, **Rs. 1,085,352.77** Million were spent for Assistance of Children at Risk, Training workshop on Child Researches and Prepare research reports, Awareness Programme for Grama Niladharies, Economic Development Officers, Principals, Renovating the House to selected beneficiary of Divisional Secretariat Koralai Pattu West Oddamavady.
4. **Rs. 1,512,680.00** was spent under Department of Manpower and Employment of ILO project activities – “Capacity Building of Department of Manpower and Employment staff for scaling up at National level and Replication of the model in the Eastern Province for inclusive Job Placement



## Chapter 02 Progress and the future Outlook

### 2.1 Special Achievements,

1. 499,551 Kg Paddy had been purchased under the paddy purchase programme in 2023 and its distributed among the 144,098 beneficiaries who are under the Poverty Line in the 14 Divisional secretariats in Batticaloa District. Its cost of Rs. 398,726 Million.
2. 33 office employee service, 10 Drivers and 3 Circuit Bungalow assistants had been appointed who were trainee from the Department of Multipurpose Development Task Force in 2023
3. 73,033 eligible beneficiaries have been received the Aswesma welfare benefits in 2023
4. The listing stage fieldwork of the Census of Population and Housing – 2024 was successfully completed with the stipulated time frame
5. Batticaloa district won the following Medals at the 47<sup>th</sup> National Sports Festival in 2023
  - Cricket Female – 2<sup>nd</sup> Place
  - Thai Condo – 2<sup>nd</sup> Place
  - Ella male – 3<sup>rd</sup> Place
6. The following play grounds have been developed in 2023
  - Mahalagama School sports playground – 1 million
  - Meerakerni Mugagiveen sports playground – 1.5 million
  - Al Noor national School playground – 1 million
  - Thiraimadu School playground - 0.75 million
7. Mr.P.Jeyakumar participated in the “ Asian Masters Athletic Championship” held in the Philippines in November - 2023, he has achieved a record by securing 3<sup>rd</sup> place and won Bronze medal in Paul Vault event.
8. Florington Diansith, Florington Dian Frido, Iruthayanathan Kelvin, T.Mathusigan from Batticaloa district have set a record by swimming across the Palk Strait.
9. 85 Houses have been Constructed under Samurdhi Jayavimana & Ranvimana Programme and Lottery Programme in the Batticaloa District.
10. Constructed cafeteria access path at Kayankerny to promote tourism in Batticaloa district.
11. No of 542 goats Issued which is worth of 13.486 million rupees to improve the livelihood of vulnerable people
12. 57.6 km length Gravell road were constructed to facilitate public transportation
13. Constructed 261 houses for the homeless people
14. Tree planting and renovation of ponds to reduce disaster hazard through world food program
15. RS: 8.56 million worth livelihood support have been provided to vulnerable people to enrich their income level with support of Swiss Development Cooperation
16. RS: 9.33 million worth inputs have been Provided to food manufacturers to improve the nutrition level of school students through home grown school feeding programme



17. RS: 25 million worth morning meals have been provided to improve the nutrition level of school students through morning meals programme.
18. RS: 1.45 million worth 02 regional fisheries office have been renovated at vaharai and valaichchenai
19. Land Branch Special Achievements in 2023
- |                     |                 |                  |
|---------------------|-----------------|------------------|
| 1. Short Term Lease |                 | Rs: 1,905,018.20 |
| 2. Long term Lease  | I. Commercial   | RS: 2,994,198.00 |
|                     | II. Residential | RS: 1,473,546.00 |
| 3. Issued Permits   |                 | 5830 Nos         |
| 4. Issued Grants    |                 | 827 Nos          |
20. Vegetable production project- According to the provided allocation amount of Rs: 2.8 Million for vegetable production, vegetable seeds have been purchased from seed and planting material Development Center, Karadiyanaru and distributed free of charge to four Divisional Secretariats in Batticaloa named Manmunai North , Manmunai pattu, Manmunai South, Eruvil pattu and Eravur town and harvesting has been made furthermore for storing the harvested of cultivated vegetable 112 numbers of plastic crates have been provided at free of Charge.
21. Black gram and green gram cultivation project –according to the allocation amount of Rs: 8.5 Million provided for this programme 2,360 Kg at green gram and 2,450 Kg black gram seeds have been purchased from Karadiyanaru seeds and planting material Development center and distributed to twelve Divisional secretariats in Batticaloa at free of charge and cultivated and harvesting has been going.
22. Yala- 2023 and Maha – 2023/24 in the year 2023 cash grant has been provided to the beneficiaries.
- The details are as follows,
- Yala 2023-
- |                             |                  |
|-----------------------------|------------------|
| 1. Cash grant provided to   | - 25,918 farmers |
| 2. No. of vouchers provided | - 49,871         |
- Maha 2023/24
- |                                 |                      |
|---------------------------------|----------------------|
| 1. Cash grant provided to       | - 19,180 farmers     |
| 2. Total Land Extent            | - 20,443.83 Ha       |
| 3. Total Value of Cash provided | - Rs: 306,657,450.00 |
23. District Secretariat organized 9 classes containing 150 hours Sinhala course for Government Servants. 490 Government Servants participated in this course and received certificates.
24. On the occasion of language week, an Awareness Seminar was held for 312 Government officials and Students regarding the Government language policy.
25. The purpose to develop reading habits among the public, around two hundred thousand value of books were provided to the Vibulanandha Public Library.



26. 56 Organizations have applied for 5S certification awards and 48 organizations have been selected for certification out of 56. National Productivity Secretariat was organized an awarding ceremony for the selected organizations in Batticaloa.

27. 29 Organizations and 14 Divisional Secretariats have been selected for the process level and 58 processes have been created.

28. Program activities have selected for 32 small business entrepreneurs. It has been implemented as per the schedule provided by the National Productivity Secretariat.

29. Ministry of Labour and Foreign Employment Development Officers' Progress Report of 2023.

Awareness events were held in 2023.

1) Awareness events related to safe migration	- 26
2) Awareness events related to human kidnapping, human trafficking	- 15
3) Awareness events related to child enlargement	- 30
4) Awareness events related to skill development	- 13
5) Awareness events related to foreign business market	- 06
6) Awareness events related to HIV/AIDS sexually transmitted diseases	- 04



## Challenges

1. Batticaloa district does not have a rehabilitation Centre for drug addicts, making it difficult to rehabilitate drug addicts.
2. There are insufficient technology and Investment to startup the entrepreneurs in Batticaloa District.
3. Lack of modern technology in Agriculture sector.
4. As, the cultivations are made based on rainfall in 2/3 of the cultivated lands, there are unable to maximize the productivity of the Land in Batticaloa District.
5. Lack of Land officers in the Divisional secretariats in Batticaloa District.
6. Due to unexpected climate change the expected outputs are not achieved in manufacturing and agriculture sector.
7. Due to the price escalation some of the sectors are affected such as small & medium enterprise, agriculture sector and construction sector.
8. Due to the strike of the trade union action the listing stage field work of the Census of Population and Housing of 2024 were affected which was conducted by Department of Census & statistics.



## Future goals

1. 30 Agro wells, 05 ani-cuts should be constructed and 01 tank will be renovated
2. It has been planned to provide the 200 toilets and 1500 water supply connection for vulnerable families
3. 50 number of renewal solar power will be installed in government institutions and establish solar power energy center
4. Modern Technology to be introduce in the Agriculture sector
5. Providing fertilizer at proper time and short out the fertilizer scarcity coordinating with government and private fertilizer companies
6. Effective and accurate completion of the task for enumeration state for Census of Population and Housing – 2024 within the stipulated period.
7. Effective and prompt provision of statistical data through utilization of dedicated staff and state-of-the-art technology under strategic leadership to achieve the country's development goals.
8. Preparation of Land Permits 3485 and Preparation of Land Grants 1045
9. Increase the local production by 15% through using available local resources in the district and contribute to reduction of the import expenses of country.
10. Reduce the number of food insecure families by 50% through a Holistic Comprehensive Plan with the participation of government, non-government. private and other parties to ensure food security in village.
11. Reduce the malnutrition among children and pregnant mothers by 20% compared last year.
12. Provide the support to achieve the organization goal through increasing by 80% in activities of productivity at all public institutions in Batticaloa district.
13. Empower the organizational structure the rural level societies, which are involved in the drugs control activities.
14. Promote the participation of the sports hero heroines from rural level to district and national level athletics.

District Secretary,

District Secretariat,

Batticaloa.

**Mrs. J.J. Muraicetharan**

**Government Agent & District Secretary  
Batticaloa.**



**Statement of Financial Performance  
for the period ended 31<sup>st</sup> December 2023**

Department		District Secretariat, Batticaloa		
Head		269		
		Rs.		
Restated Budget 2023		Note	Actual	
			2023	Restated 2022
-	<b>Revenue Receipts</b>			
-	Income Tax	1	-	-
-	Taxes on Domestic Goods & Services	2	-	-
-	Taxes on International Trade	3	-	-
-	Non Tax Revenue & Others	4	-	-
-	<b>Total Revenue Receipts (A)</b>		-	-
-	<b>Non Revenue Receipts</b>			
-	Treasury Imprests		4,745,227,996	3,312,231,877
-	Deposits		435,714,327	405,302,603
-	Advance Accounts		56,789,751	45,932,672
-	Other Main Ledger Receipts		-	-
-	<b>Total Non Revenue Receipts (B)</b>		<b>5,237,732,074</b>	<b>3,763,467,153</b>
-	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>		<b>5,237,732,074</b>	<b>3,763,467,153</b>
	<b>Remittance to the Treasury (D)</b>		28,948,281	70,000,000
	<b>Net Revenue Receipts &amp; Non Revenue Receipts E = (C)-(D)</b>		<b>5,208,783,793</b>	<b>3,693,467,153</b>
	<b>Less: Expenditure</b>			
-	<b>Recurrent Expenditure</b>			
1,151,000,000	Wages, Salaries & Other Employment Benefits	5	1,113,297,977	843,950,721
168,223,610	Other Goods & Services	6	145,731,597	120,083,536
517,853,390	Subsidies, Grants and Transfers	7	509,462,253	2,654,719
-	Interest Payments	8	-	-
-	Other Recurrent Expenditure	9	-	-
<b>1,837,077,000</b>	<b>Total Recurrent Expenditure (F)</b>		<b>1,768,491,828</b>	<b>966,688,976</b>
	<b>Capital Expenditure</b>			
25,000,000	Rehabilitation & Improvement of Capital Assets	10	16,142,272	20,173,387
264,500,000	Acquisition of Capital Assets	11	253,688,233	108,606,673
	Capital Transfers	12	-	-
	Acquisition of Financial Assets	13	-	-
3,500,000	Capacity Building	14	2,634,732	1,085,381
	Other Capital Expenditure	15	-	546,998,478
<b>293,000,000</b>	<b>Total Capital Expenditure (G)</b>		<b>272,465,238</b>	<b>676,863,919</b>
	Deposit Payments		433,872,789	416,707,987
	Advance Payments		46,021,167	41,159,011
	Other Main Ledger Payments			
	<b>Total Main Ledger Expenditure (H)</b>		<b>479,893,956</b>	<b>457,866,998</b>
	<b>Total Expenditure I = (F+G+H)</b>		<b>2,520,851,021</b>	<b>2,101,419,894</b>
	<b>Balance as at 31st December J=(E-I)</b>		<b>2,687,932,772</b>	<b>1,592,047,259</b>
	<b>Balance as per the imprest reconciliation statement</b>		<b>2,687,932,772</b>	<b>1,592,047,259</b>
-	<b>Imprest Balance as at 31<sup>st</sup> December 2023</b>		-	-



3.2

## Statement of Financial Position

ACA - P

ACA-P

**Statement of Financial Position**  
**As at 31<sup>st</sup> December 2023**

Department	District Secretariat, Batticaloa
Head	269

	Note	Actual	
		2023	2022
		Rs	Rs
<b>Non Financial Assets</b>			
Property, Plant & Equipment	ACA-6	2,865,447,727	2,643,090,762
<b>Financial Assets</b>			
Advance Accounts	ACA-5/5(a)	136,176,988	146,945,572
Cash & Cash Equivalents	ACA-3	-	-
<b>Total Assets</b>		<b>3,001,624,714</b>	<b>2,790,036,333</b>
<b>Net Assets / Equity</b>			
Net Worth to Treasury		46,227,528	58,837,650
Property, Plant & Equipment Reserve	ACA-6	2,865,447,727	2,643,090,762
Rent and Work Advance Reserve	ACA-5(b)	-	-
<b>Current Liabilities</b>			
Deposits Accounts	ACA-4	89,949,459	88,107,922
Unsettled Imprest Balance	ACA-3	-	-
<b>Total Liabilities</b>		<b>3,001,624,714</b>	<b>2,790,036,333</b>

Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 06 to 25 and Annexures to accounts presented in pages from 26 to 35 form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Annexures to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.

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

**Mr.M.S.Basheer**  
Chief Accountant,  
District Secretariat, Batticaloa  
2024.02.12

**M.S. Basheer**  
Chief Accountant  
For District Secretary  
District Secretariat  
Batticaloa.

**Mrs.J.J.Muraleetharan**  
Accounting Officer,  
District Secretary  
District Secretariat, Batticaloa  
2024.02.12

**Mrs. J.J. Muraleetharan**  
Government Agent & District Secretary  
Batticaloa

- 2 -

**Mr. Pradeep Yasarathna**  
Chief Accounting Officer,  
Secretary, Ministry of Public Administration, Home  
Affairs, Provincial Councils and Local Government  
2024.02. 20

**Pradeep Yasarathna**  
Secretary  
Ministry of Public Administration, Home Affairs,  
Provincial Councils & Local Government  
(Home Affairs Division)  
"NILA MEDURA" Elvitigala Mawatha, Colombo 05.

Financial Statement – 2023 , District Secretariat , Batticaloa



3.3

## Statement of Cash Flows

ACA-C

ACA-C

**Statement of Cash Flows  
for the Period ended 31<sup>st</sup> December 2023**

Department : District Secretariat, Batticaloa.		
Head : 269		
	Actual	
	2023 Rs.	Restated 2022 Rs.
<b>Cash Flows from Operating Activities</b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts		65,872,330
Revenue Collected for the Other Heads	158,547,689	196,936,569
Imprest Received	4,745,227,996	3,312,231,877
Recoveries from Advance	82,015,475	-
Deposit Received	435,714,327	405,302,603
<b>Total Cash generated from Operations (A)</b>	<b>5,421,505,486</b>	<b>3,980,343,380</b>
<b>Less - Cash disbursed for:</b>		
Personal Emoluments & Operating Payments	1,099,192,027	840,550,726
Subsidies & Transfer Payments	655,193,850	122,738,255
Expenditure incurred on behalf of Other Heads	2,864,823,247	1,784,315,212
Remittance to Treasury	28,948,281	70,000,000
Advance Payments	67,010,054	69,167,280
Deposit Payments	433,872,789	416,707,987
<b>Total Cash disbursed for Operations (B)</b>	<b>5,149,040,248</b>	<b>3,303,479,461</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)</b>	<b>272,465,238</b>	<b>676,863,919</b>
<b>Cash Flows from Investing Activities</b>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
<b>Total Cash generated from Investing Activities (D)</b>	<b>-</b>	<b>-</b>
<b>Less - Cash disbursed for:</b>		
Capital Expenditure	272,465,238	676,863,919
Other main ledger Capital Expenditure		
	-	-
<b>Total Cash disbursed for Investing Activities (E)</b>	<b>272,465,238</b>	<b>676,863,919</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES( F)=(D)-(E)</b>	<b>(272,465,238)</b>	<b>(676,863,919)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (G)=(C) + (F)</b>	<b>0</b>	<b>0</b>
<b>Cash Flows from Financing Activities</b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash generated from Financing Activities (H)</b>	<b>-</b>	<b>-</b>
<b>Less - Cash disbursed for:</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>0</b>	<b>0</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>





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Statement of Expenditure for the period ended 31<sup>st</sup> December 2023

Expenditure Head No :269

Department : District Secretariat,Batticaloa.

Expenditure Code	Note	Provisions				FR 66(6) Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Ministry/Dept. Under the FR. 206(a) per the (Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Net Effect	Reasons for the Variance
		Annual Budgetary Provision	Supplementary Estimate Provision	(3) - (2) +/-	(4) = (1) + (2) + (3)									
		(1)	(2)	(3) - (2) +/-	(4) = (1) + (2) + (3)	(5)	(6)	(7) = (5) + (6)	(8) = (4) - (7)	(9) = (8) / (100)				
<b>Recurrent Expenditure</b>														
2029-L1-D2														
Prog./Proj./Sub-proj./Object code														
<b>OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES &amp; OTHER EMPLOYMENT BENEFITS</b>	5													
<b>Personal Emoluments</b>														
1101 Salaries & Wages	11	74,000,000	-	-	74,000,000	71,232,189		71,232,189		2,767,811	3.74	Less than 5%		
1102 Overtime & Holiday Payments	11	10,000,000	-	-	10,000,000	9,400,000		9,400,000		600,000	6.00	Budget cut 6% caused savings		
1103 Other Allowances	11	35,000,000	-	-	35,000,000	32,737,205		1,704,600		34,441,805	1.59	Less than 5%		
<b>Total</b>		<b>119,000,000</b>	<b>-</b>	<b>-</b>	<b>119,000,000</b>	<b>113,369,394</b>		<b>1,704,600</b>		<b>3,926,006</b>	<b>3.30</b>			
<b>OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS &amp; SERVICES</b>	6													
<b>Travelling Expenditure</b>														
1101 Domestic	11	1,400,000	-	-	1,400,000	893,757		893,757		506,243	36.16	As per National Budget circular 01/2023 expenses restricted		
<b>Supplies</b>														
1201 Stationery & Office Requisites	11	8,000,000	-	-	8,000,000	7,168,007		7,168,007		831,993	10.40	Budget cut 6% caused savings		
1202 Fuel	11	10,200,000	-	-	10,200,000	9,225,383		9,225,383		1,674,617	15.36	Budget cut 6% & SLAS Officers vacancies caused savings.		
1203 Diets & Uniforms	11	200,000	-	-	200,000	84,000		84,000		116,000	58.00	Necessity was not arisen		
<b>Total (b)</b>		<b>18,400,000</b>	<b>-</b>	<b>-</b>	<b>19,100,000</b>	<b>16,477,390</b>		<b>-</b>		<b>2,622,610</b>	<b>13.73</b>			
<b>Maintenance Expenditure</b>														
1301 Vehicles	11	12,000,000	-	-	12,000,000	9,090,902		9,090,902		2,909,098	24.24	As per National Budget circular 01/2023 expenses restricted		
1302 Plant and machinery	11	3,500,000	-	-	3,500,000	3,289,813		3,289,813		210,187	6.01	Budget cut 6% caused savings		
1303 Building and Structures	11	5,500,000	-	-	5,500,000	3,111,289		3,111,289		388,711	11.11	Budget cut 6% caused savings		
<b>Total (c)</b>		<b>21,000,000</b>	<b>-</b>	<b>(2,000,000)</b>	<b>19,000,000</b>	<b>15,492,004</b>		<b>-</b>		<b>3,507,996</b>	<b>18.46</b>			
<b>Services</b>														
1401 Transport	11	700,000	-	-	700,000	13,050		13,050		686,950	98.14	Necessity was not arisen due to not shifting to New Secretariat Building		
1402 Postal & Communication	11	3,500,000	-	-	3,500,000	1,675,754		1,675,754		1,824,246	52.12	As per National Budget circular 01/2023 expenses restricted		
1403 Electricity & Water	11	11,000,000	-	-	11,000,000	10,131,139		10,131,139		868,861	7.90	Budget cut 6% caused savings		
1404 Rents & Local Taxes	11	450,000	-	-	450,000	173,609		173,609		1	0.00	Necessity was not arisen		
1409 Other	11	8,000,000	-	-	8,000,000	9,519,501		9,519,501		480,499	4.80	Less than 5%		
<b>Total (d)</b>		<b>23,650,000</b>	<b>-</b>	<b>-</b>	<b>25,373,610</b>	<b>21,513,054</b>		<b>-</b>		<b>3,860,556</b>	<b>15.21</b>			
<b>Total Expenditure on Other Goods &amp; Services (a+b+c+d)</b>		<b>64,450,000</b>	<b>-</b>	<b>423,610</b>	<b>64,873,610</b>	<b>54,376,205</b>		<b>-</b>		<b>10,497,405</b>	<b>16.18</b>			
<b>OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS &amp; SUBSIDIES</b>	7													
<b>Transfers</b>														
1504 - Development Subsidies - (Paddy Purchasing)	11		515,077,000	-	515,077,000	507,438,059		507,438,059		7,638,941	1.48	Less than 5%		
1506 Property Loan Interest to Public Servants	11	700,000	-	-	700,000	218,591		218,591		57,799	20.91	Necessity was not arisen		
<b>OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</b>	9													
1701- Losses & Write Off	11	200,000	-	-	200,000	-		-		200,000	100.00	Necessity was not arisen		
<b>Total</b>		<b>900,000</b>	<b>515,077,000</b>	<b>(423,610)</b>	<b>515,553,390</b>	<b>507,656,650</b>		<b>-</b>		<b>7,896,740</b>	<b>1.53</b>			
Programme (L)														
<b>Grand Total (Notes 5 to 9) Total Recurrent Expenditure</b>		<b>184,350,000</b>	<b>515,077,000</b>	<b>-</b>	<b>699,427,000</b>	<b>675,402,249</b>		<b>1,704,600</b>		<b>23,320,151</b>	<b>3.19</b>			
<b>Capital Expenditure</b>														



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Statement of Expenditure for the period ended 31<sup>st</sup> December 2023

Expenditure Head No.269

Department : District Secretariat,Batticaloa.

Expenditure Code	Note	Finance Code	Provisions			Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Ministry/Dept Under the FR 208 ( As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Net Effect	Reasons for the Variance
			Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers								
Programme (L)													
<b>OBJECT CODE WISE CLASSIFICATION OF RECURRENT EXPENDITURE</b>													
<b>10</b>													
Redevelopment & Improvements of Capital Assets													
2001 Buildings & Structures		11	10,000,000	-	-	10,000,000	10,000,000	10,000,000	0	0.00			
2002 Plant, Machinery & Equipment		11	8,000,000	-	-	8,000,000	1,383,889	1,383,889	6,616,111	82.70			Necessity was not arisen
2003 Vehicles		11	7,000,000	-	-	7,000,000	4,758,384	4,758,384	2,241,616	32.02			Necessity was not arisen
<b>Total (a)</b>			<b>25,000,000</b>	-	-	<b>25,000,000</b>	<b>16,142,272</b>	<b>16,142,272</b>	<b>8,857,228</b>	<b>35.43</b>			
<b>11</b>													
Acquisition of Capital Assets													
2102 Furniture & Office Equipment		11	2,500,000	-	-	2,500,000	2,499,806	2,499,806	194	0.01			Less than 5%
2103 Plant, Machinery & Equipment		11	2,000,000	-	-	2,000,000	1,997,500	1,997,500	2,500	0.13			Less than 5%
2104 New Secretariat Building		11	260,000,000	-	-	260,000,000	249,190,927	249,190,927	10,809,073	4.16			Less than 5%
<b>Total (b)</b>			<b>264,500,000</b>	-	-	<b>264,500,000</b>	<b>253,688,233</b>	<b>253,688,233</b>	<b>10,811,767</b>	<b>4.09</b>			
<b>14</b>													
Capacity Building													
2401 Staff Training		11	2,000,000	-	-	2,000,000	1,134,800	1,134,800	865,200	43.26			As per National Budget circular 01/2023 training programmes restricted.
<b>Total ( c )</b>			<b>2,000,000</b>	-	-	<b>2,000,000</b>	<b>1,134,800</b>	<b>1,134,800</b>	<b>865,200</b>	<b>43.26</b>			
Programme (L)													
<b>Total Expenditure on Public Investments</b>													
(a)+(b)+(c)			<b>291,500,000</b>	-	-	<b>291,500,000</b>	<b>270,965,306</b>	<b>270,965,306</b>	<b>20,534,694</b>	<b>7.04</b>			
<b>269-1-0- Sub Total</b>			<b>475,850,000</b>	<b>515,077,000</b>	-	<b>990,927,000</b>	<b>946,367,554</b>	<b>1,704,600</b>	<b>948,072,154</b>	<b>42,854,846</b>	<b>4.32</b>		
<b>Recurrent Expenditure</b>													
269-1-2-0-													
Prog./Proj./Sub.proj./Object code													
<b>OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES &amp; OTHER EMPLOYMENT BENEFITS</b>													
<b>5</b>													
Personal Emoluments													
1001 Salaries & Wages		11	687,000,000	-	-	687,000,000	662,021,373	662,021,373	24,978,627	3.64			Less than 5%
1002 Overtime & Holiday Payments		11	20,000,000	-	-	20,000,000	15,649,483	15,649,483	4,350,517	21.75			As per National Budget circular 01/2023 expenses restricted & budget cut 6% caused savings
1003 Other Allowances		11	325,000,000	-	-	325,000,000	308,151,777	320,553,127	4,446,873	1.37			Less than 5%
<b>Total</b>			<b>1,032,000,000</b>	-	-	<b>1,032,000,000</b>	<b>985,822,633</b>	<b>12,401,350</b>	<b>998,223,983</b>	<b>33,776,017</b>	<b>3.27</b>		
<b>6</b>													
<b>OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS &amp; SERVICES</b>													
<b>Travelling Expenditure</b>													
1101 Domestic		11	10,500,000	-	-	10,500,000	7,091,549	7,091,549	1,608,451	18.49			As per National Budget circular 01/2023 expenses restricted
<b>Total (a)</b>			<b>10,500,000</b>	-	-	<b>10,500,000</b>	<b>7,091,549</b>	<b>7,091,549</b>	<b>1,608,451</b>	<b>18.49</b>			
<b>Supplies</b>													
1201 Stationery & Office Requisites		11	12,000,000	-	-	12,000,000	11,277,085	11,277,085	722,915	6.02			Budget cut 6% caused savings
1202 Fuel		11	16,000,000	-	-	16,000,000	17,417,076	17,417,076	1,582,924	8.33			Budget cut 6% & SLAS Officers vacancies caused savings
1203 Diets & Uniforms		11	500,000	-	-	500,000	340,000	340,000	160,000	32.00			Necessity was not arisen
<b>Total (b)</b>			<b>28,500,000</b>	-	-	<b>28,500,000</b>	<b>29,034,161</b>	<b>29,034,161</b>	<b>2,465,839</b>	<b>7.83</b>			
<b>Maintenance Expenditure</b>													
1301 Vehicles		11	12,000,000	-	-	12,000,000	10,373,575	10,373,575	1,626,426	13.55			As per National Budget circular 01/2023 expenses restricted



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Expenditure Code	Note	Finance Code	Provisions			Expenditure			Net Effect			
			Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure Incurred by Ministry/Dept. Under the FR 208 (As per the Treasury Primitives)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			(1)	(2)	(3) (-) (+)	(4) = (1) + (2) + (3)	(5)	(6)	(7) = (5) + (6)	(8) = (4) - (7)	(9) = (8) / (10)	
<b>Maintenance Expenditure</b>												
1301 Vehicles		11	12,000,000	-	-	12,000,000	10,373,575	-	10,373,575	1,626,426	13.55	As per National Budget circular 01/2023 expenses restricted
1302 Plant and machinery		11	5,000,000	-	-	5,000,000	4,700,000	-	4,700,000	300,000	6.00	Budget cut 6% caused savings
1303 Building and Structures		11	8,000,000	-	-	8,000,000	7,477,747	-	7,477,747	522,253	6.53	Budget cut 6% caused savings
<b>Total (c)</b>			<b>25,000,000</b>	<b>-</b>	<b>-</b>	<b>25,000,000</b>	<b>22,551,321</b>	<b>-</b>	<b>22,551,321</b>	<b>2,448,679</b>	<b>9.79</b>	
<b>Services</b>												
1401 Transport		11	3,000,000	-	-	3,000,000	-	-	-	3,000,000	100.00	Necessity was not arisen due to not shifting to New Secretariat Building
1402 Postal & Communication		11	9,700,000	-	-	9,700,000	9,007,838	-	9,007,838	692,162	7.14	Budget cut 6% caused savings
1403 Electricity & Water		11	10,500,000	-	-	10,500,000	9,870,000	-	9,870,000	630,000	6.00	Budget cut 6% caused savings
1404 Rents & Local Taxes		11	450,000	-	-	450,000	192,396	-	192,396	257,604	57.25	Necessity was not arisen
1409 Other		11	14,500,000	-	-	14,500,000	13,608,126	-	13,608,126	891,874	6.15	Budget cut 6% caused savings
<b>Total (d)</b>			<b>38,150,000</b>	<b>-</b>	<b>-</b>	<b>38,150,000</b>	<b>32,678,361</b>	<b>-</b>	<b>32,678,361</b>	<b>5,471,639</b>	<b>14.34</b>	
<b>Total Expenditure on Other Goods &amp; Services (e) = (c) + (d)</b>			<b>102,150,000</b>	<b>-</b>	<b>1,200,000</b>	<b>103,350,000</b>	<b>91,355,393</b>	<b>-</b>	<b>91,355,393</b>	<b>11,994,607</b>	<b>11.61</b>	
<b>OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS &amp; SUBSIDIES Transfers</b>	7											
1506 Property Loan Interest to Public Servants		11	3,500,000	-	(1,200,000)	2,300,000	1,805,603	-	1,805,603	494,397	21.50	Necessity was not arisen
<b>Total</b>			<b>3,500,000</b>	<b>-</b>	<b>(1,200,000)</b>	<b>2,300,000</b>	<b>1,805,603</b>	<b>-</b>	<b>1,805,603</b>	<b>494,397</b>	<b>21.50</b>	
<b>Programs (L)</b>												
<b>Grand Total (Notes 5 to 9) Total Receipts Expenditure</b>			<b>1,137,650,000</b>	<b>-</b>	<b>-</b>	<b>1,137,650,000</b>	<b>1,078,983,629</b>	<b>-</b>	<b>1,091,364,979</b>	<b>46,265,021</b>	<b>4.07</b>	
<b>Capital Expenditure Programs (L)</b>												
Capacity Building	14											
2401 Staff Training		11	1,500,000	-	-	1,500,000	1,499,932	-	1,499,932	68	0.00	
<b>Total (e)</b>			<b>1,500,000</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>	<b>1,499,932</b>	<b>-</b>	<b>1,499,932</b>	<b>68</b>	<b>0.00</b>	
<b>209-1-2-4-Sub Total</b>			<b>1,139,150,000</b>	<b>-</b>	<b>-</b>	<b>1,139,150,000</b>	<b>1,080,483,561</b>	<b>-</b>	<b>1,092,884,911</b>	<b>46,265,089</b>	<b>4.07</b>	
<b>Grand Total (Notes 5 to 15) - Total Expenditure</b>			<b>1,615,000,000</b>	<b>515,077,000</b>	<b>-</b>	<b>2,130,077,000</b>	<b>2,026,851,115</b>	<b>141,065,980</b>	<b>2,040,957,065</b>	<b>89,119,935</b>	<b>4.18</b>	

*(Handwritten signature)*

**M.S. Basheer**  
**Chief Accountant**  
**For District Secretary**  
**District Secretariat**  
**Batticaloa.**

MR.M.S.Basheer  
 Chief Accountant,  
 District Secretariat, Batticaloa  
 2024.02.14



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Statement of Imprest Account for the year 2023

Department : District Secretariat, Batticaloa.

Expenditure Head No :269


Imprest Account No.	Imprest Balance as at 1 <sup>st</sup> January 2023		Imprest Received			Imprest Settlement			Imprest Balance as at 31 <sup>st</sup> December 2023			Imprest Balance as at 31 <sup>st</sup> December 2023 as per Treasury Books	
	Unsettled Sub Imprests	Unsettled Imprests (Excluding Unsettled Sub Imprests)	Treasury	Other Sources	Total	Expenditure	Cash Remit to Treasury	Total	Unsettled Sub Imprest Balance	Unsettled Imprests	Total		Imprest Balance as at 31 <sup>st</sup> December 2023 as per Entity Books
7002-0-0-287-0-23-0	-	-	4,745,227,996	494,699,062	5,239,927,059	5,239,927,059	-	5,239,927,059	-	-	-	-	-
<b>Total</b>			<b>4,745,227,996</b>	<b>494,699,062</b>	<b>5,239,927,059</b>	<b>5,239,927,059</b>		<b>5,239,927,059</b>					<b>310,557</b>

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

- (1) Remitted to the Treasury but not updated cash book balance as at 31/12/2023
- (2) Other reasons- .....

310,557  
310,557

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

  
M.S. Basheer  
Chief Accountant,  
District Secretariat, Batticaloa  
2024.02.12

**M.S. Basheer**  
Chief Accountant  
For District Secretary  
District Secretariat  
Batticaloa.



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Statement of Deposit Accounts as at 31<sup>st</sup> December 2023

Name of Deposit Accounts	Deposit Number	Department		Rs.	
		Balance as at 1st January 2023	Credited during the year	Debited during the year	Balance as at 31st December 2023
Security Deposits	6000-0-0-001-0-074-0	6,750,318	27,777,934	30,282,102	4,246,150
Tender Deposits	6000-0-0-002-0-098-0	0	25,000	25,000	0
Deposits Temporary Retained Payable to Third Parties	6000-0-0-013-0-066-0	22,883,059	321,894,040	321,944,032	22,833,067
Revenue Transfer to Provincial Councils	6000-0-0-014-0-010-0	100,000	51,770,311	51,770,311	100,000
Retention Money for Construction	6000-0-0-016-0-049-0	58,020,144	31,941,391	27,568,119	62,393,417
Compensation	6000-0-0-017-0-017-0	300,000	0	0	300,000
Temporary Retention for Statutory Payments	6000-0-0-018-0-058-0	54,400	2,305,650	2,283,225	76,825
<b>Total</b>		<b>89,107,922</b>	<b>435,714,327</b>	<b>433,872,789</b>	<b>89,949,459</b>

MR. M.S. Basheer  
Chief Accountant,  
District Secretariat, Batticaloa  
2024.02.12

**M. S. Basheer**  
Chief Accountant  
For District Secretary  
District Secretariat  
Batticaloa.



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Statement of Advance Accounts as at 31<sup>st</sup> December 2023

Expenditure Head No :269

Department : District Secretariat , Batticaloa

Name of Advance Account	Advance Account Number	No. of Advance Accounts	Balance as at 1 <sup>st</sup> January 2023 (1)	Maximum Limits of Expenditure Rs.40,000,000.00		Minimum Limits of Receipts Rs.38,000,000.00		Maximum Limits of Debit Balance Rs.170,000,000.00	Maximum Limits of Liabilities Rs.	Balance as per Treasury Books as at 31 <sup>st</sup> December 2023
				Debits during the year (2)		Credits during the year (3)				
				In Cash	Through Cross Entries	In Cash	Through Cross Entries	Balance as 4=(1)+(2)-(3)		
(1) Advance to Public Officers	26901		146,945,572	39,984,804	6,036,363	51,051,472	5,738,279	136,176,988		136,176,988
(2) Other Advances										
(3) Miscellaneous Advances										
<b>Total</b>			<b>146,945,572</b>	<b>39,984,804</b>	<b>6,036,363</b>	<b>51,051,472</b>	<b>5,738,279</b>	<b>136,176,988</b>	<b>-</b>	<b>136,176,988</b>

MR. M.S. Basheer  
Chief Accountant,  
District Secretariat, Batticaloa  
2024.02.12

**M.S. Basheer**  
Chief Accountant  
For District Secretary  
District Secretariat  
Batticaloa.



ACA - 5(a)

ACA- 5(a)

Statement of Rent and Work Advance Accounts as at 31st December 2023

Department : District Secretariat , Batticaloa

Expenditure Head No : 269

Advance Number	Project Description	Paid Date	Voucher No.	Paid Amount (Rs.)	Balance as at 01.01.2023 (Rs.)	Recoveries During the Year 2023		Balance as at 31.12.2023 (Rs.)
						For Previous Year	For Current Year	
(1) Rent Advance								
Eg. 9188-250-0-1-0-1								
.....								
.....								
<b>Total (a)</b>								
(2) Work Advance								
Eg. 9188-250-0-2-0-1								
.....								
.....								
<b>Total (b)</b>								
<b>Grand Total (a)+(b)</b>								

**NIL**

MR.M.S.Basheer  
Chief Accountant,  
District Secretariat, Batticaloa  
2024.02.12

**M.S. Basheer**  
Chief Accountant  
For District Secretary  
District Secretariat  
Batticaloa.




ACA – 5(b)

ACA - 5(b)

Statement of Rent and Work Advance Reserve Accounts as at 31st December 2023

Expenditure Head No : 269	Department : District Secretariat , Batticaloa			
	Balance as at 01.01.2023 (Rs.) (1)	During the Year 2023 Recoveries (Dr.) (2)	Paid (Cr.) (3)	Balance as at 31.12.2023 (Rs.) 4=1+3-(2)
Project Description	<b>NIL</b>			
(1) Rent Advance				
Eg. 9189-250-0-1-0-1				
.....				
.....				
<b>Total (a)</b>				
(2) Work Advance				
Eg. 9189-250-0-2-0-1				
.....				
.....				
<b>Total (b)</b>				
<b>Grand Total (a)+(b)</b>				

  
 MR.M.S.Basheer  
 Chief Accountant,  
 District Secretariat, Batticaloa  
 2024.02.12

**M.S. Basheer**  
 Chief Accountant  
 For District Secretary  
 District Secretariat  
 Batticaloa.



ACA - 6

# Statement of Non Financial Assets - 2022

Expenditure Head No :269

District Secretariat :Batticaloa

ACA-6

**Statement of Non Financial Assets - 2023**

Expenditure Head No :269 District Secretariat :Batticaloa

Cumulative Non Financial Asset Accounts Report- Central Govt-2023

Land-9153: 558,896,400.00 Table: SA 82  
 Building-9151: 1,378,498,536.92 Year: 2023  
 Machinery-9152: 505,316,808.72 Rpt Date 2/14/2024 10:11:57 AM  
 WIP-9160: 422,735,981.00 Head 269  
 Intangible-9154: 0.00  
 Lease-9180: 0.00

Ledger	category	Item	Code	Opn_Bal	Opn_Bal_Add	Transferfn	Purchase	Disposal	Balance
9151	1.1-Dwellings		61111	132,733,000.01	0.00	0.00	0.00	0.00	132,733,000.01
		House Boats	****6111101	17,300,000.00	0.00	0.00	0.00	0.00	17,300,000.00
		Quarters	****6111107	100,933,000.00	0.00	0.00	0.00	0.00	100,933,000.00
		Circuit Bunglows	****6111108	14,500,000.01	0.00	0.00	0.00	0.00	14,500,000.01
9151	1.2-Non Residential Building		61112	1,245,765,536.91	0.00	0.00	0.00	0.00	1,245,765,536.91
		Office Building	****6111201	1,245,765,536.91	0.00	0.00	0.00	0.00	1,245,765,536.91
9160	1.4-WIP-Building & Structure		61114	205,202,125.34	0.00	0.00	217,533,855.66	0.00	422,735,981.00
		WIP-Building & Structure	****611140	19,752,193.00	0.00	0.00	21,594,245.06	0.00	41,346,438.06
		Building for Public Entertainment	****6111411	33,200,000.00	0.00	0.00	0.00	0.00	33,200,000.00
		Office Building	****611148	152,249,932.34	0.00	0.00	195,939,610.60	0.00	348,189,542.94
9152	2.1-Transport Equipment		61121	227,733,250.00	0.00	0.00	0.00	0.00	227,733,250.00
		Passenger vehicle	****6112101	209,153,250.00	0.00	0.00	0.00	0.00	209,153,250.00
		Cargo vehicle	****6112102	1,026,000.00	0.00	0.00	0.00	0.00	1,026,000.00
		Agricultural vehicle	****6112103	16,419,000.00	0.00	0.00	0.00	0.00	16,419,000.00
		Industrial Vehicle	****6112104	375,000.00	0.00	0.00	0.00	0.00	375,000.00
		Motor cycle	****6112109	760,000.00	0.00	0.00	0.00	0.00	760,000.00
9152	2.2-Other Machinery & Equipment		61122	272,760,449.41	5,891,189.53	0.00	4,197,306.05	5,265,386.27	277,583,558.72
		Office Equipment	****6112201	12,422,539.38	1,118,685.85	0.00	525,000.00	204,750.00	13,861,475.23
		Computer Equipment	****6112202	106,044,012.56	3,181,345.00	0.00	948,000.00	1,752,865.87	108,420,491.69
		Electrical Equipment	****6112203	53,034,436.81	178,400.00	0.00	496,300.00	390,400.00	53,318,736.81
		Communication Equipment	****6112204	3,446,843.01	33,650.00	0.00	0.00	43,950.00	3,436,543.01
		Furniture	****6112205	90,166,247.79	1,074,008.68	0.00	2,199,806.05	575,078.25	92,864,984.27
		Musical Instruments	****6112206	4,000.00	0.00	0.00	0.00	0.00	4,000.00
		Medical Equipment	****6112207	332,500.00	10,600.00	0.00	0.00	0.00	343,100.00
		Sports equipment	****6112208	3,600.00	0.00	0.00	0.00	0.00	3,600.00
		Books Periodical & Journals	****6112210	16,625.00	0.00	0.00	0.00	0.00	16,625.00
		Agricultural & Dairy Farm Equipment	****6112216	7,258,574.86	294,500.00	0.00	28,200.00	2,298,342.15	5,282,932.71
		Fire Protection Equipment	****6112217	31,070.00	0.00	0.00	0.00	0.00	31,070.00
9153	4.1-Land		61410	558,896,400.00	0.00	0.00	0.00	0.00	558,896,400.00
		Land	****614100	558,896,400.00	0.00	0.00	0.00	0.00	558,896,400.00

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

M.S. Basheer  
 Chief Accountant,  
 District Secretariat, Batticaloa  
 2024.02.12

**M.S. Basheer**  
 Chief Accountant  
 For District Secretary  
 District Secretariat  
 Batticaloa.

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 Financial Statement – 2023 . District Secretariat, Batticaloa



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## Statement of Imprest Reconciliation

Revenue Collected by <b>Other Entities</b> on behalf of <b>Reporting Entity</b>	-	
Expenditure incurred by <b>Reporting Entity</b> on behalf of <b>Other Entities</b>	2,864,823,247	
Debits made to Advance "B" Account on behalf of <b>Other Entities</b>	15,499,358	
Credits made to Advance "B" Account by <b>Other Entities</b>	5,489,529	2,885,812,134
<b>Less:</b>		
Revenue Collected by <b>Reporting Entity</b> on behalf of <b>Other Entities</b>	158,547,689	
Expenditure incurred by <b>Other Entities</b> on behalf of <b>Reporting Entity</b>	14,105,950	
Credits made to Advance "B" Account on behalf of <b>Other Entities</b>	24,993,224	
Debits made to Advance "B" Account by <b>Other Entities</b>	232,500	197,879,362
<b>Imprest Adjustment Balance as at 31st December 2023</b>		<b>2,687,932,772</b>

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

Mr.M.S.Basheer  
Chief Accountant,  
District Secretariat, Batticaloa  
2024.02.12

**M.S. Basheer**  
Chief Accountant  
For District Secretary  
District Secretariat  
Batticaloa.



Annexure 01

Department : District Secretariat, Batticaloa

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

Expenditure Head No :269

Programme No. & Title :01 Operational Activities

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

	Value	No. of Cases	Total Amount (Rs.)
Below	Rs. 250,000.00	0	-
Over	Rs. 250,000.01		
<b>Total</b>		<b>0</b>	<b>0.00</b>

**Classification of the cases by nature of Losses.**

	No. of Cases	(Rs.)
<b>Total</b>	<b>0</b>	<b>0.00</b>

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

	Value	No. of Cases	Total Amount (Rs.)
Below	Rs. 250,000.00		
Over	Rs. 250,000.01		
<b>Total</b>		<b>0</b>	<b>-</b>

**Age Analysis per (ii)**

	No. of Cases	Amount
Less than five years		
5-10 years		
Over 10 years		
<b>Total</b>		

	No. of Cases	Value (Rs.)
<b>Total</b>		<b>0.00</b>

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

MR.M.S.Basheer  
Chief Accountant,  
District Secretariat, Batticaloa  
2024.02.12

**M.S. Basheer**  
Chief Accountant  
For District Secretary  
District Secretariat  
Batticaloa.



Annexure 02

Statement of write off from books  
 Department: District Secretariat ,Batticaloa

Expenditure Head No :269  
 Programme No. & Title :01 Operational Activities  
 Statement of losses and waivers under F.R. 109 during the year  
 Value  
 (i) Below Rs. 250,000.00  
 (ii) Over Rs. 250,000.01  
 No. of Cases  
 2  
 Value (Rs.)  
 110,232.61  
 Total  
 2  
 110,232.61

Nature of Loss		Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
		Rs.	Rs.	Rs.	Rs.	Rs.	
1	Accident Vehicle No: KQ-8216	2013.04.26	2,841,345.92	2,318,945.44	-	522,400.48	
2	Accident Vehicle No: PD-9409	2014.07.04	732,905.60	732,905.60	-	-	
3	Accident Vehicle No: PA-3868	2017.03.22	116,251.64	61,951.18	-	54,300.46	
4	Accident Vehicle No: PA-3661	2018.01.12	129,681.59	-	-	129,681.59	
5	Accident Vehicle No: PD-6860	2019.09.19	1,304,261.82	777,755.55	-	526,506.27	
6	Accident Vehicle No: PA-3838	2020.07.02	128,314.60	-	-	128,314.60	ACC/CU/LOSES/1/1-2023
7	Accident Vehicle No: JR-7656	2020.07.02	179,879.50	83,388.48	96,491.02	26,000.00	
8	Accident Vehicle No: PB-4842	2021.04.20	86,500.00	60,500.00	-	-	
9	Accident Vehicle No: PD-9409	2021.07.27	63,599.84	49,858.25	13,741.59	-	ACC/CU/LOSES/1/1-2023
10	Accident Vehicle No: PA-3829	2021.07.28	365,219.59	225,239.48	-	139,980.11	
11	Accident Vehicle No: KJ-3875	2021.08.14	230,800.00	-	-	230,800.00	
12	Accident Vehicle No: PA-3871	2021.10.29	38,316.24	-	-	38,316.24	
13	Accident Vehicle No: PD-4563	2022.11.08	35,000.00	35,000.00	-	-	
<b>Total</b>			<b>6,252,076.34</b>	<b>4,345,543.98</b>	<b>110,232.61</b>	<b>1,796,299.75</b>	

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

M. S. Basheer  
 Chief Accountant,  
 District Secretariat, Batticaloa  
 2024.02.12

**M.S. Basheer**  
 Chief Accountant  
 For District Secretary  
 District Secretariat  
 Batticaloa.



Annexure 03


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.


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newcigas.treasury.gov.lk/T\_Statements\_23/T\_23\_V\_Liability\_New



Cumulative Commitment/ Liability Report for the Year - 2023

To	Printed by	CABATTI
District Secretariat Batticaloa (269)	New Table No	:SA-92
From	Old Table No	:-
Director General, Department of State Accounts, General Treasury, Colombo.	Report Date	2/14/2024 10:32:11 AM



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

**M.S. Basheer**  
Chief Accountant  
For District Secretariat  
District Secretariat  
Batticaloa.

MR.M.S.Basheer  
Chief Accountant,  
District Secretariat, Batticaloa  
2024.02.12



## Annexure 04

Annexure-(iv)

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

Department: District Secretariat, Batticaloa

Expenditure Head No. :269

Programme No. & Title:01-Operational Activities

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling in terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate in terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
<b>District Secretariat</b>								
Sri Lanka Railway	A/110886-891,94,95,897-905,09,10,13-16	1	0	1003	11			105,000.00
	K 383593-595,911,912,931,932	1	0	1003	11			21,000.00
	A/1110923-931,934-942,946-956	1	0	1003	11			146,000.00
	A/110960-964,967-969,972-975,980983,986,987	1	0	1003	11			109,000.00
	A/1110989-992,993,996,997,112805-816,818,819	1	0	1003	11			130,000.00
	A/1112820,21,24-31,838-849,852-856,859-60,65,66	1	0	1003	11			159,000.00
	<b>Grand Total</b>							<b>670,000.00</b>
<b>Kattankudy</b>								
Sri Lanka Railway	I/A 110741-42,47-50,801-02,11-17,20-21	2	0	1003	11			117,000.00
	A/1110824-30,39-40,43-46,49,57,60,64-67,70,73	2	0	1003	11			159,000.00
	A/1111674-76,79,80,85,86,89,90,91-96,99,706,713-16,22-27	2	0	1003	11			234,000.00
	K129914-917,922,23,930-931	2	0	1003	11			24,000.00
	<b>Sub Total</b>							<b>534,000.00</b>
<b>Eravur Pattu</b>								
Sri Lanka Railway	A/1110608-613,618,621	2	0	1003	11			79,200.00
	A/1110626-29,36-37,41-45,48-49,56-59	2	0	1003	11			99,000.00
	A/1110675-675	2	0	1003	11			44,550.00
	A/1110678-81,84-89,95-98,112358,61-62,65-66	2	0	1003	11			183,150.00
	K 129856-57,60-61	2	0	1003	11			19,800.00
	<b>Sub Total</b>							<b>425,700.00</b>



Annexure 04

Annexure-(iv)

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

Department: District Secretariat , Batticaloa

Expenditure Head No. :269

Programme No. & Title:01-Operational Activities

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling in terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate in terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
<b>Eravur Town</b>								
Sri Lanka Railway	A/1108828,31,56,Y 405136, 55, 56, 87, 93, 95, 96,A/1 108765,Y 405205,06,10-18,21-26, 28, 29,34,35,41,48-53,58-66	2	0	1003	11			304,000.00
	Y 405271-75,79,80,87-90,93,94,297-500,304-08,10-15,18-21,24,25,30,31,34-41,44,45,50-64,69,70,73,74,A/1 108089,762	2	0	1003	11			369,000.00
	H 935836,37,42-49,56-59	2	0	1003	11			42,000.00
	<b>Sub Total</b>							<b>715,000.00</b>
<b>Koralai Pattu West</b>								
Sri Lanka Railway	A/111502-504,506,514,517,518,525,526,535,536,544,493-494,107697,109974,110473-474,110455,469,470	2	0	1003	11			90,000.00
	A/111451,452,519,520,110482,111483,484,109996,111571,572,110008,009,109991,992,111485,486,561,562,110448,111546,547,110477	2	0	1003	11			145,500.00
	<b>Sub Total</b>							<b>235,500.00</b>
<b>Koralai Pattu</b>								
Sri Lanka Railway	W 233495,236427,31,38,40-42,50,51,56,57,59,62-67,72,73,80-83,88,89,492-97,235401-02	2	0	1003	11			257,000.00
	K 339086-87,94-95	2	0	1003	11			12,000.00
	<b>Sub Total</b>							<b>269,000.00</b>
<b>Porativu Pattu</b>								
Sri Lanka Railway	Z884979-982,984-996,998-885000,Y 054301,306-308	2	0	1003	11			168,000.00
	Y 054316,318-323,334-337,344-347,350,351,353,354,359,360,363-370,373,374	2	0	1003	11			152,000.00
	<b>Sub Total</b>							<b>320,000.00</b>
<b>Grand Total</b>								<b>2,499,200.00</b>



Annexure 04

Annexure-(iv)

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

Department: District Secretariat , Batticaloa

Expenditure Head No. :269

Programme No. & Title:01-Operational Activities

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Maximum Commitment Ceiling in terms of FR 94(2) Provisions (Rs.)	Total Cost Estimate in terms of FR 94(3) (Rs.)	Commitment & Liability Amount (Rs.)
<b>Kaitankudy</b>								
Srilanka Telecom	652246591	2	0	1402	11			4,775.29
	652246471	2	0	1402	11			4,452.19
	652245048	2	0	1402	11			3,748.42
		Sub Total						12,975.90
<b>Koralai Pattu</b>								
Srilanka Telecom	652258133	2	0	1402	11			2,000.00
		Sub Total						2,000.00
<b>Manmunai South &amp; Eruvil Pattu</b>								
National Water Supply & Drainage Board	Water bill - December	2	0	1403	11			78,974.56
Ceylon Electricity Board	Electricity bill-December	2	0	1403	11			2,126.18
		Sub Total						81,100.74
		Grand Total						96,076.64
		Grand Total						3,265,276.64

MR. M.S. Basheer  
Chief Accountant,  
District Secretariat, Batticaloa  
2024.02.12

**M.S. Basheer**  
Chief Accountant  
For District Secretary  
District Secretariat  
Batticaloa.



Annexure 05

**Statement of Liabilities - (ii)**

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

Department : Districer Secretariat , Batticaloa

Expenditure Code :269

Programme No. & Title :01 Operational Activities

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

*(Handwritten Signature)*

MR. M.S. Basheer  
Chief Accountant,  
District Secretariat, Batticaloa  
2024.02.12

**M.S. Basheer**  
Chief Accountant  
For District Secretary  
District Secretariat  
Batticaloa.



## Annexure 06

### Statement of Claims under Reimbursable Foreign Aid

Department : District Secretariat , Batticaloa

Programme No. & Title :01 Operational Activities

	<u>Rs.</u>
(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 I (3+4+5) - (6+7)   - (8+9)	Nil
(11) Total of Reimbursement Claims made after 31/12/2023 in respect of 2023 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 (10 + 11 - 12)	Nil

MR. M.S. Basheer  
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2024.02.12

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Chief Accountant  
For District Secretary  
District Secretariat  
Batticaloa.



Annexure 07

**Statement of Missing Vouchers**

Expenditure Head No :269      Department : District Secretariat , Batticaloa

Programme No. & Title :01 Operational Activities

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

**M.S. Basheer**  
 Chief Accountant,  
 District Secretariat, Batticaloa  
 2024.02.12

**M.S. Basheer**  
 Chief Accountant  
 For District Secretary  
 District Secretariat  
 Batticaloa.



## Annexure 08

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

Expenditure Head No. :269		Department : District Secretariat , Batticaloa				
Programme No. & Title :01 Operational Activities						
Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2023 (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	0007041991	70,369,583.00	Nil	Nil	December-2023
2	Bank of Ceylon	0007041997	104,564,998.30	Nil	Nil	December-2023
3	Peoples Bank	100120001017	29,454,977.99	Nil	Nil	December-2023
4	Peoples Bank	100199026885	15,982,399.49	Nil	Nil	December-2023
5	Peoples Bank	100160000073	5,087,600.23	Nil	Nil	December-2023
6	Bank of Ceylon	0007042000	38,177,038.68	Nil	Nil	December-2023
7	Bank of Ceylon	0007042003	29,687,535.43	Nil	Nil	December-2023
8	Peoples Bank	100140001269	9,268,160.72	Nil	Nil	December-2023
9	Bank of Ceylon	0007042006	8,571,787.78	Nil	Nil	December-2023
10	Peoples Bank	100169026888	17,706,065.73	Nil	Nil	December-2023
11	Bank of Ceylon	0007042009	21,304,295.73	Nil	Nil	December-2023
12	Peoples Bank	100100001018	13,274,781.13	Nil	Nil	December-2023
13	Bank of Ceylon	0007042015	7,943,775.06	Nil	Nil	December-2023
14	Peoples Bank	100190000990	20,754,018.30	Nil	Nil	December-2023
15	Peoples Bank	100179026891	24,471,360.67	Nil	Nil	December-2023
16	Peoples Bank	100120001270	9,457,695.15	Nil	Nil	December-2023

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

MR.M.S.Basheer  
Chief Accountant,  
District Secretariat, Batticaloa  
2024.02.12

**M.S. Basheer**  
Chief Accountant  
For District Secretary  
District Secretariat  
Batticaloa.



### 3.5 Performance of the Revenue Collection

#### PERFORMANCE OF THE REVENUE COLLECTION

ANNUAL PERFORMANCE REPORT - 2023  
BATTICALOA DISTRICT SECRETARIAT

REVENUE HEAD	DETAILS	REVENUE ESTIMATE			COLLECTED REVENUE	
		ORIGINAL ESTIMATE	FINAL REVENUE ESTIMATE - 2023	ACTUAL REVENUE COLLECTION	AS A % OF FINAL REVENUE ESTIMATE	
1003.07.02	Registration fees relevant to the Department of Registrar Generals.	30,000,000.00	30,000,000.00	29,366,450.00	98%	
1003.07.03	Private Timber Transport	0	0	10,990.00		
1003.07.05	Licence fees relevant to the Ministry of Defence	210,000.00	130,000.00	114,210.00	88%	
1003.07.09	Carbon Tax			-		
1003.07.99	Licence Taxes & Other - Other	4,000,000.00	12,000,000.00	9,435,369.87	79%	
2002.01.01	Rent on Government Building & Housing	1,730,000.00	2,440,000.00	2,373,843.48	97%	
2002.01.03	Rent for Land			100.00		
2002.02.99	Interst - Other	8,320,000.00	8,400,000.00	7,982,033.47	95%	
2003.01.00	Depatmental sales	663,000.00	420,000.00	353,305.00	84%	
2003.02.03	Fees Under Registration of Persons	17,000,000.00	17,000,000.00	16,744,750.00	98%	
2003.02.13	Examinations & Other Fees			10,800.00		
2003.02.14	Fees under the Motor Traffic Act & Other Receipts	27,000,000.00	25,000,000.00	26,594,320.00	106%	
2003.02.99	Sales Proceeds & Charges - Sundries	1,000,000.00	700,000.00	511,233.45	73%	
2003.04.00	Public Officer's Motor Cycle Premium					
2003.07.00	Government Paddy Purchase Programme					
2003.99.00	Fines & Forfeits - Other Receipts	400,000.00	28,000.00	17,745.00	63%	
2004.01.00	Central Government (W & OP)	68,000,000.00	68,000,000.00	65,027,497.28	96%	
2006.02.01	Vehicle Assets			-		
	<b>TOTAL</b>	<b>158,323,000.00</b>	<b>164,118,000.00</b>	<b>158,542,647.55</b>	<b>97%</b>	



### 3.6

### Performance of the Utilization of Allocation

Rs. 000

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
<b>Recurrent</b>	1,322,000	1,837,077	1,768,492	96%
<b>Capital</b>	293,000	293,000	272,465	93%



3.7

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

Rs.000

## Other Department Allocation &amp; Expenditure details

S.No	Allocation Received from which ministry / Department	Purpose of the allocation (Vote particular)	Fi n	Final Allocation	Actual Expenditure	Allocation utilization as a % of final allocation
1	Presidential Secretariat - Jathika Janasabha Secretariat	001-1-4-394409	11	155,000.00	153,525.00	99.05
		001-2-6-202202	13	39,338,035.39	39,338,035.39	100.00
	Presidential Secretariat - Partnership Secretariat for WFP Co-operation	001-2-6-202202	17	7,130,678.12	6,576,406.28	92.23
2	Human Rights Commission of Sri Lanka	013-1-1-0-1001	11	346,390.00	346,390.00	100.00
		013-1-1-0-1003	11	168,300.00	168,300.00	100.00
3	Ministry of Buddhasasana, Religious and Cultural Affairs (Cultural Division)	101-2-5-0-1002	11	18,363.95	16,069.61	87.51
		101-2-5-0-1101	11	3,000.00	3,000.00	100.00
		101-2-5-0-2001	11	1,200,000.00	1,188,000.00	99.00
4	Ministry of Finance, Economic Stabilization National Policies	102-1-2-134509	11	3,210,400.00	2,926,134.50	91.15
5	Ministry of Defence, Disaster Management Division	103-2-18-04001	11	9,132,414.40	8,378,582.45	91.75
		103-2-18-04003	11	3,858,800.00	3,691,024.43	95.65
		103-2-18-04101	11	378,000.00	369,287.92	97.70
		103-2-18-04201	11	205,000.00	205,000.00	100.00
		103-2-18-14501	11	7,613,852.27	7,109,373.24	93.37
		103-2-18-34508	11	36,400.00	28,300.00	77.75
		103-2-18-62202	11	5,828,430.00	5,828,147.15	100.00
		103-2-18-72506	11	1,835,054.20	1,815,324.40	98.92
6	Ministry of Justice, Prison Affairs and Constitutional Reforms	110-1-3-0-1201	11	52,000.00	51,995.00	99.99
		110-1-3-04409-42	11	8,772,000.00	6,417,725.00	73.16
		110-1-3-04409-43	11	259,050.00	259,050.00	100.00
		110-1-3-04409-44	11	110,550.00	95,362.50	86.26
		110-1-3-04409-46	11	141,000.00	122,750.00	87.06
		110-1-3-04409-47	11	67,200.00	67,200.00	100.00
		110-1-3-04409-48	11	45,000.00	44,745.00	99.43
		110-1-4-5-2202	11	624,500.00	542,774.09	86.91
		110-1-5-0-1001	11	383,460.63	382,260.63	99.69
		110-1-5-0-1003	11	187,200.00	187,200.00	100.00
		110-1-5-0-1101	11	12,000.00	7,952.67	66.27
		110-1-5-0-1201	11	6,000.00	6,000.00	100.00
		110-1-5-142509	11	15,000.00	15,000.00	100.00
		110-1-5-192509	11	712,300.00	712,300.00	100.00



7	Ministry of Health - Indigenous Medicine Sector	111-1-21-04001	11	5,376,228.00	5,327,050.06	99.09		
		111-1-21-04003	11	2,551,998.00	2,508,052.00	98.28		
		111-1-21-04101	11	243,000.00	209,735.83	86.31		
		111-1-21-04201	11	21,000.00	21,000.00	100.00		
		111-1-21-04506	11	134,158.72	133,914.74	99.82		
		111-1-21-52202	11	53,800.00	45,600.00	84.76		
		111-2-26-22509-80	11	118,540.00	118,540.00	100.00		
8	Ministry of Health - SUWASIRIPAYA (Drinking water Ro Plant )	111-2-26-44403	11	249,000.00	195,319.63	78.44		
8	Ministry of Agriculture (Rural Economic Division)	116-2-5-9-2506	11	7,613,814.26	7,387,860.28	97.03		
9	Ministry of Transport & Highways	117-2-4-612506	11	449,355,420.06	353,815,398.29	78.74		
10	Ministry of Agriculture and Plantation Industries Agriculture Division / Fertilizer Division / Rural Economic Division	118-1-2-0-1001	11	18,890,610.00	17,216,262.49	91.14		
		118-1-2-0-1002	11	70,000.00	67,767.00	96.81		
		118-1-2-0-1003	11	7,695,800.00	7,263,424.07	94.38		
		118-1-2-0-1101	11	100,000.00	98,533.00	98.53		
		118-1-2-0-1201	11	70,000.00	70,000.00	100.00		
		118-1-2-0-1202	11	631,150.00	604,044.00	95.71		
		118-1-2-0-1203	11	4,000.00	0.00	0.00		
		118-1-2-0-1301	11	254,834.00	254,834.00	100.00		
		118-1-2-0-1402	11	60,000.00	59,546.16	99.24		
		118-1-2-0-1403	11	56,320.00	56,320.00	100.00		
		118-1-2-0-1409	11	65,000.00	60,540.00	93.14		
		118-2-3-202202	11	2,884,000.00	2,883,440.00	99.98		
		118-2-3-202509	11	114,000.00	109,390.00	95.96		
		11	Ministry of Agriculture and Plantation Industries Fertilizer Division	118-2-3-214504	11	653,997,221.50	653,987,808.50	100.00
11	Ministry Of Agriculture - Rural Economic Division	118-2-3-712202	11	8,596,822.11	8,564,420.00	99.62		
		118-2-3-802202	11	13,486,250.00	13,441,114.98	99.67		
11	Ministry of Tourism & Lands - Land/ Tourism Section	122-1-3-0-1001	11	11,438,153.33	10,156,941.44	88.80		
		122-1-3-0-1003	11	4,867,200.00	3,916,235.89	80.46		
		122-2-3-5-2105	11	5,800,000.00	5,800,000.00	100.00		
		122-2-6-02202-17	11	9,849,367.68	9,849,358.77	100.00		
		122-2-6-9-2509	11	4,693,500.00	4,586,198.00	97.71		



12	Ministry Of Urban Development and Housing	123-2-15-82202	11	4,292,364.29	4,178,095.32	97.34
		123-2-15-82509	11	214,039,800.00	214,039,573.33	100.00
13	Ministry of Education - Skills Development, Vocational Education, Research & Innovation Division	126-1-18-04101	11	631,200.00	476,620.49	75.51
		126-1-18-04201	11	72,000.00	72,000.00	100.00
		126-2-22-04002	11	30,184.32	30,184.32	100.00
	Ministry of Industries (Vidatha Unit)	126-2-22-04101	11	974,820.00	806,615.77	82.75
		126-2-22-04201	11	139,875.00	139,875.00	100.00
		126-2-22-04402	11	90,000.00	84,000.00	93.33
		126-2-22-04403	11	282,000.00	254,122.98	90.11
		126-2-22-04404	11	215,633.00	180,633.00	83.77
		126-2-22-04409	11	167,400.00	164,120.00	98.04
		126-2-22-02102	11	1,683,664.00	1,679,144.50	99.73
		126-2-22-02103	11	1,557,450.00	1,555,950.00	99.90
14	Ministry of Public Administration, Home Affairs, Provincial Councils & Local Government	130-1-13-04409	11	10,000.00	10,000.00	100.00
		130-1-13-12509	11	152,500.00	152,300.00	99.87
		130-1-16-04001	11	1,500,000.00	1,342,750.26	89.52
		130-1-16-04003	11	918,000.00	810,900.00	88.33
		130-1-16-04101	11	5,200.00	5,200.00	100.00
		130-1-16-04203	11	16,000.00	16,000.00	100.00
		130-1-16-04205	11	50,000.00	50,000.00	100.00
		130-1-16-04302	11	95,000.00	94,540.00	99.52
		130-1-16-04402	11	23,000.00	17,706.86	76.99
		130-1-16-04403	11	700,000.00	699,358.09	99.91
		130-1-16-04409-65	11	32,100.00	32,093.00	99.98
		130-1-16-04409-99	11	50,000.00	50,000.00	100.00
		130-1-16-02401	11	260,000.00	260,000.00	100.00
		130-1-17-04001	11	250,000,000.00	229,308,533.74	91.72
		130-1-17-04002	11	900,000.00	889,559.00	98.84
		130-1-17-04003	11	100,000,000.00	97,227,141.57	97.23
		130-1-17-04101	11	550,000.00	538,645.00	97.94
		130-1-17-04201	11	1,050,000.00	1,049,963.77	100.00
		130-1-17-04202	11	1,200,000.00	1,197,784.00	99.82
		130-1-17-04205	11	40,000.00	39,623.00	99.06
130-1-17-04301	11	750,000.00	740,846.87	98.78		
130-1-17-04302	11	350,000.00	345,287.67	98.65		



	Ministry of Public Administration, Home Affairs, Provincial Councils & Local Government	130-1-17-04402	11	1,200,000.00	1,185,786.07	98.82
		130-1-17-04403	11	200,000.00	196,446.91	98.22
		130-1-17-04404	11	5,000.00	5,000.00	100.00
		130-1-17-04409	11	220,000.00	217,549.09	98.89
		130-1-17-04506	11	686,000.00	684,623.73	99.80
		130-1-17-02003	11	450,000.00	450,000.00	100.00
		130-1-17-02102	11	200,000.00	199,650.00	99.83
		130-1-17-12401	11	150,000.00	150,000.00	100.00
		130-2-21-92504	13	25,067,500.00	25,067,500.00	100.00
15	Ministry of Environment	160-1-2-0-1001	11	5,322,360.00	5,276,620.76	99.14
		160-1-2-0-1003	11	2,620,800.00	2,556,039.68	97.53
		160-1-2-0-1101	11	205,800.00	147,681.79	71.76
16	Ministry of Women, Child Affairs & Social Empowerment	171-2-6-0-1101	11	852,000.00	663,488.74	77.87
		171-2-6-0-1201	11	132,600.00	132,600.00	100.00
		171-2-6-2-2509	11	59,500.00	59,500.00	100.00
		171-2-6-4-2509	11	447,052.00	434,467.00	97.18
		171-2-6-7-2509	11	535,000.00	534,987.60	100.00
		171-2-7-0-1001	11	6,142,580.77	5,526,042.06	89.96
		171-2-7-0-1003	11	2,666,700.00	2,421,900.00	90.82
		171-2-7-0-1101	11	132,000.00	95,891.00	72.64
		171-2-7-0-1201	11	13,200.00	12,000.00	90.91
		171-2-7-1-1501	11	131,250,000.00	130,995,000.00	99.81
		171-2-7-114501	11	271,150,000.00	269,068,100.00	99.23
		171-2-7-124501	11	95,000.00	75,000.00	78.95
		171-2-7-132202	11	2,600,000.00	2,600,000.00	100.00
		171-2-7-4-1501	11	10,290,000.00	10,240,000.00	99.51
		171-2-7-8-2509	11	22,650.00	22,650.00	100.00
		171-2-8-0-1101	11	392,000.00	243,440.77	62.10
		171-2-8-0-1201	11	55,400.00	55,400.00	100.00
		171-2-8-1-1501	11	406,300,000.00	398,821,100.00	98.16
		171-2-8-2-1501	11	42,834,609.00	38,267,940.00	89.34
		171-2-8-3-1409	11	1,741,000.00	1,712,500.00	98.36
171-2-8-122202	13	1,264,717.77	1,085,352.77	85.82		
17	Ministry of Investment Promotion	187-1-3-0-1001	11	9,138,289.73	8,937,000.50	97.80
		187-1-3-0-1003	11	4,305,600.00	4,166,274.20	96.76
		187-1-3-0-1201	11	34,500.00	34,500.00	100.00
		187-2-4-5-2509	11	154,275.00	154,275.00	100.00



18	Ministry of Public Security	189-1-2-0-1001	11	8,760,660.00	8,582,911.86	97.97
		189-1-2-0-1003	11	4,222,800.00	4,139,834.52	98.04
		189-1-2-2-1503	11	1,460,669.08	1,460,669.08	100.00
		189-1-2-2-1509	11	149,040.00	140,757.50	94.44
19	Ministry of Labour and Foreign Employment	193-1-14-04101	11	1,272,000.00	1,087,846.38	85.52
		193-1-14-04201	11	318,000.00	318,000.00	100.00
		193-1-14-12509	11	79,500.00	79,500.00	100.00
	Ministry of Labour and Foreign Employment - National Productivity Secretariat	193-1-7-0-1101	11	476,000.00	447,156.54	93.94
		193-1-7-0-1201	11	38,000.00	37,997.00	99.99
		193-1-7-12509-94	11	21,000.00	21,000.00	100.00
		193-1-7-12509-99	11	98,810.00	98,810.00	100.00
	20	Ministry of Sports and Youth Affairs - Small Enterprises Development Division	194-2-8-0-1101	11	710,127.00	683,220.40
194-2-8-0-1201			11	173,500.00	173,416.50	99.95
194-2-8-0-1302			11	23,200.00	23,115.00	99.63
194-2-8-0-1402			11	58,150.00	48,442.60	83.31
194-2-8-0-1403			11	66,800.00	66,800.00	100.00
194-2-8-0-1404			11	2,052.60	2,052.60	100.00
194-2-8-0-1409			11	33,000.00	32,990.00	99.97
194-2-8-0-2401			11	100,000.00	57,586.20	57.59
194-2-8-42202-26			11	2,751,741.00	1,820,367.50	66.15
21	Department of Muslim Religious and Cultural Affairs	202-2-1-0-1101	11	90,000.00	37,251.33	41.39
		202-2-1-0-1201	11	9,000.00	9,000.00	100.00
22	Department of Christian Religious Affairs - Ministry of Buddhasasana Religious and Cultural Affairs	203-2-1-0-1201	11	3,000.00	2,992.00	99.73
		203-2-1-182205	11	500,000.00	500,000.00	100.00
		203-2-1-4-1508	11	50,000.00	50,000.00	100.00
23	Department of Cultural Affairs	206-2-2-2-1409	11	320,000.00	310,000.00	96.88
		206-2-3-0-1101	11	480,000.00	379,622.41	79.09
		206-2-3-0-1201	11	94,500.00	94,500.00	100.00
		206-2-3-0-1402	11	22,500.00	22,500.00	100.00
		206-2-3-4-1508	11	870,000.00	870,000.00	100.00
		206-2-3-6-1409	11	375,000.00	369,440.00	98.52



24	Department of Government Information	210-1-1-0-1101	11	57,000.00	56,025.00	98.29
		210-1-2-0-1101	11	65,180.00	65,104.00	99.88
		210-1-2-0-1201	11	12,000.00	11,997.00	99.98
		210-1-2-0-1302	11	18,600.00	18,600.00	100.00
		210-1-2-0-1402	11	37,000.00	37,000.00	100.00
		210-1-2-0-1403	11	18,000.00	18,000.00	100.00
		210-1-2-0-1409-21	11	30,000.00	27,960.00	93.20
25	Department of Social Services	216-2-2-0-1001	11	13,230,478.73	12,333,304.56	93.22
		216-2-2-0-1003	11	6,246,540.00	5,778,167.15	92.50
		216-2-2-0-1101	11	444,000.00	331,263.95	74.61
		216-2-2-0-1201	11	90,000.00	90,000.00	100.00
		216-2-2-0-1402	11	12,000.00	12,000.00	100.00
		216-2-3-0-1409	11	60,000.00	50,000.00	83.33
		216-2-3-1-1501	11	122,490.00	122,490.00	100.00
		216-2-3-5-2509	11	141,490.00	141,490.00	100.00
26	Department of Probation and Child Care Services	217-2-2-0-1101	11	424,000.00	337,788.64	79.67
		217-2-2-0-1201	11	59,500.00	59,500.00	100.00
		217-2-2-5-2202	11	876,500.00	872,950.00	99.59
		217-2-2-6-2202	11	389,000.00	389,000.00	100.00
27	Department of Sports Development	219-2-2-0-1101	11	102,000.00	65,363.00	64.08
		219-2-2-0-1201	11	113,175.08	112,750.00	99.62
28	Department of Immigration & Emigration	226-1-1-0-1003	11	93,600.00	93,600.00	100.00
		226-1-1-0-1101	11	29,410.00	27,850.00	94.70
		226-1-1-0-1201	11	3,000.00	3,000.00	100.00
29	Department for Registration of Persons - Ministry of Public Security	227-1-1-0-1001	11	12,972,134.29	12,818,398.18	98.81
		227-1-1-0-1003	11	5,508,000.00	5,483,429.52	99.55
		227-1-1-0-1201	11	372,000.00	372,000.00	100.00
		227-1-1-0-1302	11	14,700.00	14,700.00	100.00
		227-1-1-0-1303	11	240,000.00	240,000.00	100.00
		227-1-1-0-1402	11	120,000.00	107,175.00	89.31
		227-1-1-0-1403	11	1,013,864.89	1,010,823.69	99.70
		227-1-1-0-1409	11	236,130.00	217,480.00	92.10
		227-1-1-0-1506	11	63,600.00	62,011.97	97.50
		227-1-1-0-2103	11	39,750.00	39,750.00	100.00
30	Excise Department of Srilanka	248-1-1-0-2001	11	63,105.00	63,105.00	100.00



31	Department of Census and Statistics	252-1-1-0-1002	11	265,286.75	210,645.00	79.40
		252-1-1-0-1101	11	583,000.00	581,099.00	99.67
		252-1-1-0-1201	11	37,399.97	37,399.97	100.00
		252-1-1-0-1202	11	343,955.00	343,745.89	99.94
		252-1-1-0-1301	11	194,600.00	194,600.00	100.00
		252-1-1-0-1302	11	45,316.25	45,301.25	99.97
		252-1-1-0-1402	11	55,965.00	51,011.35	91.15
		252-1-1-0-1403	11	28,800.00	28,800.00	100.00
		252-1-1-0-1404	11	2,684.12	2,684.12	100.00
		252-1-1-0-1409-34	11	307,400.00	307,285.02	99.96
		252-1-1-82507-13	11	4,342,331.00	3,446,826.01	79.38
32	Department of Pensions	253-1-2-0-1101	11	8000.00	8,000.00	100.00
		253-1-2-1-1502-1	11	4,615,000.00	4,589,188.71	99.44
		253-1-2-3-1502-7	11	125,000.00	122,325.00	97.86
		253-1-2-3-1502-8	11	50,000.00	50,000.00	100.00
		253-1-2-4-1502-12	11	1,160,653.90	1,160,653.90	100.00
		253-1-2-2-1502-2	21	3,610,000.00	3,584,137.28	99.28
33	Registrar General's Department	254-1-2-0-2103	11	2,340,000.00	2,235,480.00	95.53
34	Department of Wildlife Conservation	284-1-1-0-1508	11	12,016,000.00	11,995,674.00	99.83
35	Land Commissioner General's Department	286-2-1-0-1001	11	9,714,000.00	8,807,360.00	90.67
		286-2-1-0-1003	11	4,590,000.00	4,161,600.00	90.67
36	Department of Fisheries & Aquatic Resources	290-1-1-0-2001	11	1,465,000.00	1,454,147.81	99.26
37	Department of Textile Industry	303-2-1-0-1501	11	66,000.00	66,000.00	100.00
38	Department of Motor Traffic	307-2-1-0-1002	11	800,000.00	755,102.00	94.39
		307-2-1-0-1003	11	240,000.00	135,500.00	56.46
		307-2-1-0-1201	11	108,000.00	107,945.00	99.95
		307-2-1-0-1302	11	104,000.00	103,818.02	99.83
		307-2-1-0-1303	11	50,000.00	20,200.00	40.40
		307-2-1-0-1402	11	78,000.00	40,112.99	51.43
		307-2-1-0-1403	11	232,000.00	232,000.00	100.00
		307-2-1-3-1409	11	1,015,000.00	1,005,817.40	99.10
		307-2-1-6-1409	11	84,000.00	58,156.00	69.23
		307-2-1-7-1409	11	100,000.00	99,536.99	99.54
39	Department of Community Based Corrections	326-1-1-0-1101	11	288,000.00	116,286.98	40.38



40	Land Use Policy Planning Department	327-2-1-0-1101	11	742,500.00	741,299.00	99.84
		327-2-1-0-1201	11	28,000.00	28,000.00	100.00
		327-2-1-0-1403	11	110,935.92	110,935.92	100.00
		327-2-1-0-2507	11	349,800.00	348,247.64	99.56
		327-2-1-0-2509	11	232,200.00	224,974.24	96.89
41	Department Of Manpower and Employment	328-1-1-0-1101	11	883,500.00	825,740.74	93.46
		328-1-1-0-1201	11	79,000.00	79,000.00	100.00
		328-1-1-0-1402	11	42,000.00	40,966.60	97.54
		328-1-1-0-1403	11	106,400.00	89,496.47	84.11
		328-1-1-0-2002	11	40,750.00	40,750.00	100.00
		328-2-2-2-2509	11	175,000.00	172,925.00	98.81
		328-2-2-3-2509	11	16,125.00	6,375.00	39.53
		328-2-2-4-2509	11	396,580.00	388,380.00	97.93
		328-2-2-10-2509	13	1,512,680.00	1,512,680.00	100.00
42	Department of Multipurpose Development Task Force	334-1-1-0-1001	11	6,409,587.00	6,387,692.66	99.66
		334-1-1-0-1003	11	83,300,350.00	77,000,989.62	92.44
		334-1-1-0-1101	11	178,811.00	167,199.41	93.51
		334-1-1-0-1201	11	150,000.00	120,000.00	80.00
		334-1-1-0-1302	11	8,500.00	8,500.00	100.00
		334-1-1-0-1402	11	25,293.49	21,459.75	84.84
		334-1-1-0-1403	11	1,375.00	0.00	0.00



## 3.8

## Performance of the Reporting of Non-Financial Assets

Rs.000

As-sets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023	Balance as per financial Report as at 31.12.2023	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	1,378,498,536.92	1,378,498,536.92	-	100%
9152	Machinery and Equipment	505,316,808.72	505,316,808.72	-	100%
9153	Land	558,896,400.00	558,896,400.00	-	100%
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	422,735,981.00	422,735,981.00		100%
9180	Lease Assets	-	-	-	-



3.9

## Auditor General's Report



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எனது இல. }  
My No. }

EPCG/BT/A/Dis.Sec/BAT/FS/02/2024/01

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உமது இல. }  
Your No. }

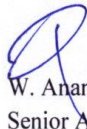
දිනය  
திகதி }  
Date }

28 May 2024

District Secretary,  
District Secretariat,  
Batticaloa.

Summary Report of the Auditor General on the Financial Statements of the District Secretariat, Batticaloa for the year ended 31 December 2023 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018.

The above mentioned report together with the audited financial statements is sent herewith.

  
W. Ananda,  
Senior Assistant Auditor General  
For Auditor General.

Copy: The Director General, Department of Sate Accounts, General Treasury.



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

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

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# ජාතික විගණන කාර්යාලය

## தேசிய கணக்காய்வு அலுவலகம்

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මගේ අංකය  
எனது இல.  
My No.

EPCG/BT/A/Dis.Sec/BAT/FS/02/2024/01

ඔබේ අංකය  
உமது இல.  
Your No.

දිනය  
திகதி  
Date

28 May 2024

District Secretary,  
District Secretariat,  
Batticaloa.

**Summary Report of the Auditor General on the Financial Statements of the District Secretariat, Batticaloa for the year ended 31 December 2023 in terms of Section 11 (1) of the National Audit Act No. 19 of 2018.**

#### 1. Financial Statements

##### 1.1 Qualified Opinion

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



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

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

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In my opinion, expect for the effect of the matters describes in paragraph 1.6 of this report, preparation of the financial statements in accordance with the provision of the State Accounts Circular No. 05/2023 dated 30 November 2023 give a true and fair view of the financial position of the District Secretariat, Batticaloa as at 31 December 2023, and of its financial performance and its cash flow for the year then ended in accordance with the Generally Accepted Accounting Principles.

## 1.2 Basis for Qualified Opinion

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

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

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

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

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



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

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

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

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

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





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## 1.5 Report on other legal Requirement

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

## 1.6 Comments on Financial Statements

### 1.6.1 Statement of Financial Position

The following observations are made.

- (a) According to the report submitted to the Comptroller General, the identified area of lands in District Secretariat and 14 Divisional Secretariats were estimated at 24 hectares and it was valued at Rs. 559 million in the statement of non-financial assets and shown in the statement of financial position (ACA-P). However, actions had not been taken to obtain the ownership of the lands valued at Rs. 23 million relating to 03 Divisional Secretariats even up to 31 December 2023.
- (b) The other machinery and equipment had been shown in trail balance as Rs. 2,499,806 and Rs. 1,997,500 respectively. However, the above sums had been shown as Rs. 4,197,306 in the SA-82 of Treasury printout and same amount reflected in the Statement of Financial Position (ACA-P). As such, a difference of Rs. 300,000 was observed.

## 2. Financial Review

### 2.1 Statement of Financial Performance

According to the Statement of Financial Performance (ACA-F), acquisition of capital assets was Rs. 253 million. However, total amount of non-financial assets were Rs. 221 million as per SA-82 in Treasury printout. As such, a difference of Rs. 32 million was observed between Statement of Financial Performance (ACA-F) and SA-82 of Treasury printout.





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## 2.2 Certification the Chief Accounting Officer / Accounting Officer

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

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

## 2.3 Non-compliances with Laws, Rules and Regulations

The following observations are made.

**Reference to Laws,  
 Rules and Regulations**  
 -----  
 Financial  
 Regulations of the  
 Government of  
 Sri Lanka  
 -----

**Non-compliance**  
 -----

- (i) No. 128 (1) (e) Adequate and proper arrangements are made for the safe custody and preservation of money, stores, equipment, and other assets belonging to the Government is one of the general responsibilities of Accounting Officers. However, 34 inventory items had not been made available at Vidhatha Resource Center of Divisional Secretariat, Kattankudy.



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- (ii) No. 168 (1) Any officer must, on receipt of money on behalf of the Government issue forthwith to the payer a machine numbered official receipt, on the prescribed form. However, according to the NIC register, the receipts (Gen-172) for 35 applications had been issued by the Grama Niladhari of respective division in Divisional Secretariat, Eravur Town with the delays ranging from 01 days to 36 days.
- (iii) No.715 Checking the records, registers, and accounts of Storekeepers, or verifying their stocks is the duty of store officer. Further, maintenance of records, registers, or accounts, for all receipts, issues, and disposals of stores, in the required manner, supported by appropriate documents is the duty of store keeper. However, 1,092 goods were reported shortage and 979 goods were reported excess at Kattankudy Divisional Secretariat.
- (iv) No. 755. (1) Storekeeper of the Divisional Secretariat, Eravur Town had obtained no-pay overseas leave from 16 February 2023 to 15 February 2028. However, the actions had not been taken by the store keeper to hand over goods under his custody to the responsible officers in accordance with the Financial Regulations No. 755. (1). Due to the failure of officer concerned, 455 goods were reported shortage and 2019 goods were reported excess as at 31 December 2023.
- (v) Public Finance Circular No. 01/2020 dated 28 August 2020. The Accounting Officer will appoint a Board of Survey to verify assets in each year. However, actions had not been taken by the Kattankudy Divisional Secretary to appoint and conduct the Board of Survey for the assets of the Vidatha Resource Centre in respect of the years 2018, 2019 and 2021.





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## 2.4 Deposits

The following observations are made.

- (a) According to the deposit reconciliation statement under the temporary retained deposits payable to third parties aggregating Rs. 14,500,338 were remaining for more than 02 years, Out of that, a sum of Rs. 130,000 was remaining for more than 05 years. However, actions had not been taken to settle the deposit or taken into revenue as per Financial Regulations No. 571.
- (b) The total deposit under the retention money totalling Rs. 26,355,774 were remaining for more than 02 years, Out of that, a sum of Rs. 9,360,840 were remaining for more than 05 years. However, actions had not been taken to settle the deposit or taken into revenue as per Financial Regulations No. 571.

## 3. Operating Review

### 3.1 Non-achievement of Expected Outcome

The following observations are made.

- (i) Five Evacuation Centres in the Batticaloa District had been renovated by using total allocation of Rs. 5,828,147 during the year under view by the National Disaster Relief Service Centre (NDRSC) and it had been drawn the special attention and important areas when selecting the relevant Safety Centres by letter No. NDRSC/1/2/3/12/EC/-2023 dated 14 February 2023. However, contrary to that, out of 05 projects, 03 projects for construction of toilets with the total cost of Rs. 3,828,430 for Relief Service Centres had been carried out in Schools where adequate toilets facilities were available.
- (ii) According to the Guideline for “Grama Shakthi” issued by the Presidential Secretariat, utilization and monitoring of funds allocated for “Grama Shakthi” Scheme should be carried out by the respective Divisional Secretary of the Divisional Secretariats in Batticaloa District. However, it was observed that actions had not been taken by 13 Divisional Secretariats to utilize the funds aggregating Rs. 38.4 million for over 01 to 03 years for the intended purposes.





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### 3.2 Delay in the Implementation of Projects

A school called “BT/BC/ Bathuriya Al Mina Vidyalayam, Oddamavadi” had been elected as Evacuation Centre and financial estimates had been made for total renovation of works at a cost of Rs. 1,628,430. The following observations are made in this regard.

- (a) The bill of quantity (BOQ) for the renovation includes the supplying new water supply connection to school premise with the estimated cost of Rs. 50,000. However, the new water connection had not been obtained even up to 16 February 2024. According to the written statement given by the Principal of the school, it was stated that getting the water was difficult one since the water supply main connection line is not available to the road where the BT/BC/ Bathuriya Al Mina Vidyalayam is located.
- (b) The Koralai Pattu West (KPW) Divisional Secretariat had prepared the final payment cheque for the work of Rs. 1,628,430 without work completion certificate, measurement sheet and final bill.
- (c) The renovation works of BT/BC/ Bathuriya Al Mina Vidyalayam as Evacuation Centre have to be completed on or before 15 December 2023. However, it had not been completed even up to 31 December 2023 by School Development Committee of BT/BC/ Bathuriya Al Mina Vidyalayam. Further, liquidated damage for delays in completion of works had not been recovered.





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### 3.3 Operating Inefficiencies

#### 3.3.1 Granting of Permits on Sands, Soils and Gravel Permit.

In terms of Mines and Mineral Act No. 33 of 1992, as amended No.66 of 2009, the power given to the Director General of Geological Survey and Mines Bureau to issue one-day permit on non-commercial purposes for sand, soil and gravel mining and transporting had been handed over to Divisional Secretaries. However, it was observed that one-day permit had been issued for commercial purposes at Manmunai South West Divisional Secretariat. In this regard, the following observations are made.

- (a) According to the Guidelines given by the Geological Survey and Mines Bureau, non-commercial activities are described as small quantity purpose of which using for self needs without sales purpose. However, it was observed that one-day permit issued for four personal to mine and transport of 64 cubes sand and 508 cubes soil and gravel within 16-month period from January 2022 up to 30 April 2023.
- (b) According to the Guideline No 03, the needed document should be submitted to prove that their personal needs for the sand/soil / gravel (example: Housing Surveyor plan). However, one-day permit had been issued by the Divisional Secretary without any of those documents.
- (c) According to the Guideline No 04, the maximum limit allowed to issue permit for a month had been prescribed as 02 cubes sand and 35 cubes of soil and gravel. However, Sand and Gravel/Soil permits had been issued by Divisional Secretariat during year under review in 03 instances and 04 instances respectively contrary to the maximum limit allowed for a month.
- (d) According to the Guideline No. 08 and sub section (vii) and in terms of Mines and Mineral Act No. 33 of 1992, as amended by Act No.66 of 2009, misuse of one-day permit is punishable offence. However, actions had not been taken against the license holders who had misused the permits.
- (e) According to the Guideline No.10, the power which is handed over to the Divisional Secretary can only use for non- commercial activities. However, the Divisional Secretary is continuously issued permits for same persons without any basis or rationale.





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### 3.3.2 State Lands Administration

#### (a) Lands Encroachment by Public Officers

According to Land Order No. 180, Land Commissioner General's Circular No. 2008/04 and Land Ministry Circular No.10 dated 15 June 1995, the securing state land from encroachment is a duty and responsibility of Divisional Secretary and Grama Niladharies. However, 04 acre State land in Kannakipuram Grama Nilahari division had been encroached by two Grama Niladhary attached to Koralai Pattu Divisional Secretariat. Above said Grama Niladharies had served in the above division in the past. The Court case had been filed by the Divisional Secretariat at the Magistrate Court, Valaichenai against these encroachments. Subsequently, both of them had withdrawn from encroached land. However, disciplinary actions had not been taken against these Grama Niladharies for the misappropriation of State land under first schedule of offences committed by the Public Officers as per Chapter XLVII of the Establishments Code (Volume-II).

Further, after the case filed at Magistrate Court, Valaichenai, Grama Niladhari who encroached state land had promised to withdraw from encroached State land with their belongings. However, 04 acres encroached State land had been still under their possession by fencing. Further, it had been bogusly reported by Grama Niladhari that encroacher had withdrawn from said land. However, legal actions had not been instituted by the Divisional Secretary to recover the possession of State lands under the State Land (Recovery of Possession) Act No. 07 of 1979 (As amended). Instead, steps are being taken to alienate above lands to the wife and sister of the above Grama Niladhari under the long term lease by the Divisional Secretary.

#### (b) Encroachment by the Public

The following observations are made.

- (i) 20 perch State land in extent had been encroached by a person near Mullai Housing Scheme in Kannakipuram Grama Niladhari Division of the Koralai Pattu Divisional Secretariat, Valaichenai. The encroached state land is still under his possession by fencing. It had been observed in audit that encroacher had obtained electricity supply from Ceylon Electricity Board and water supply from National Water Supply and Drainage Board without any written authority of State.





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- (ii) According to Land Order No. 180 and Land Commissioner's General Circular No. 2008/04 and Land Ministry Circular No. 10 dated 15 August 1995, necessary measures to secure state lands from encroachment should be taken by the Divisional Secretary and any other officers. However, one acre and 40 perchers (200 Perches in extent) of State lands had been encroached by an encroacher and had privatized by fencing in Kalkudha GN Division of Divisional Secretariat, Koralai Pattu, Vaalaichenai. Such encroachments had not been reported by Grama Niladharies to Divisional Secretary and notice had not been issued by the Divisional Secretary under Section 3 (1) of the State Land (Recovery Possession) Act No. 7 of 1979 (As Amended). Further, legal actions had not been initiated by the Divisional Secretary to recover the unauthorized possession and occupation of said State land under above said Act even up to 31 December 2023.
- (iii) In Kalkuda Grama Niladhari Divisions, 07 hotels and business activities are being operated on grant lands allotted for residential purposes which were transferred to businessmen contrary to restriction and conditions of Grant lands and Land Order No. 139. In those lands, buildings and infrastructures had been built up without any written authority of State. However, it had not been reported by Grama Niladharies and any measures had not been taken by Divisional Secretary in accordance with Land Commissioner General's Circular No. 2007/3(iii) and to regularize them under the longer term lease under the State Land Ordinance.
- (iv) Eight hotels and business activities are being operated on encroached state lands in which buildings and infrastructures had been developed by encroachers without any written authority of State in Kalkuda Grama Niladhari Division. However, encroachments had not been reported by Grama Niladharies served during that period of encroachment and legal actions had not been instituted by the Divisional Secretary to recover the possession of State land in accordance with the above said Act and Land Ministry Circular No.10 dated 15 June 1995 even up to 31 December 2023.





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- (v) A private company registered as a travel agency at Sri Lankan Tourism Development Authority is being operated by the foreign citizen on a lease lands belonging to the locals for the residential purpose at Thiruchendur Beach Road, Kallady. Further, it had been revealed in audit inspection that two lands issued under the residential lease had been occupied by a foreign citizen illegally. However, no legal actions had been taken by the Divisional Secretary, Divisional Secretariat, Manmunai North under Section 6 (3) of State Land Ordinance and Land Commissioner's General Circular No. 96/05 for the violation of lease conditions.

(c) **Unauthorized Alienation of State Lands**

The following observations are made.

- (i) New alienation of 50 allotments on reserved State land for the public purpose near Housing Scheme in Kumpurumolai GN Division of Korlai Pattu Divisional Secretariat had been done to 50 persons who had not been selected by holding land kachcheri in accordance with Land Order No. 83 to 88 and Section 20 of Land Development Ordinance. Further, blocking out Diagram (BOD) from the Survey Department, approval of District Land Use Committee and approval of the Provincial Land Commissioner/Land Commissioner General had not been obtained for the above new alienation of State land. The voter's lists of those people had been deliberately transferred to Kumpurumoolai GN Division of Divisional Secretariat, Korlai Pattu with the intention of calling for land kachcheri. Most of them had not been resided in those lands. It had been observed in audit that above 50 allotments had been privatized by fencing and they had set temporary huts which were not adequate to live.
- (ii) According to Section 20 of Land Development Ordinance, Land Order No.83 to 88, landless people should be selected by holding Land Kachcheri for alienation of state lands. However, a piece of State land with 15 perch in extent near "Mullai Housing Scheme" in Kannakipuram Grama Niladhari Division had been alienated to higher income family by former Divisional Secretary without holding land kachchery in 2019 contrary to above provisions. In that land, new house is being built up by occupant without any written valid permit or other written authority of the State.





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- (iii) During the second and third phase of alienation of State land, 05 Land permits had been issued to the higher income families by the Divisional Secretariat under Land Development Ordinance. In addition to that, Land Kachcheri committee had recommended to issue long term lease under State Land Ordinance to 16 persons. However, the Divisional Secretary had not taken actions to regularize and issue land lease even up to 31 December 2023.

(d) **Long Term Lease of State Lands**  
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Number of proposal had been obtained by the Divisional Secretariat, Koralai Pattu requesting state lands under the long term lease. For that, the recommendation of Land Use Committee had been obtained to lease out state lands from 2011 to 2021. The following observations are made in this regard.

- (i) Although a hotel is being functioning its operation on six lots (Lot No. 101 to 107 except Lot No. 104) of the Plan No. PP MADA 1179 in Pasikudha, four lots (Lots No. 101/105/106 and 107) only had been surveyed and regularized under long term lease since 2020. Rest of two lots had not been regularized by the Divisional Secretary in accordance with the State Land Ordinance, Land Order No. 217 and Land Commissioner General's Circular No.96/5. Due to the omission of lots, lease revenue for said two lots (Lots No. 102 and 103) had been deprived to State coffers since 2020.
- (ii) Three allotment of State lands (5 Acres in extent) had been fenced and privatized by lease applicants in the year 2021 only with approval of District Land Use Committee. In addition to that, the said lands had not been utilized for the intended purposes of compost production. The above lands are being utilized for another purpose contrary to lease proposal for the compost productions. However, legal actions had not been taken by the Divisional Secretary to recover unauthorized possession of State lands and to eject unauthorized occupants under Section 3 and 5 of the State Lands (Recovery of Possession) Act No. 7 of 1979 (As Amended) even up to 31 December 2023.
- (iii) A Beer Shop is being operated on grant land bearing No. PP/MADA/1179 in Kalkudha Grama Niladhari Division since 2008 without any written authority contrary to condition and restriction of Grant land. Later, owner of bear shop had been informed by the Divisional Secretary that steps are being taken to lease out the land in extent of





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2.88 perch from Grant land through letter No. LAN/GRNT/SURRE/M5/09 dated 30 July 2019. Although 15 years had been lapsed, no steps had been taken by Divisional Secretary to regularize it under long term lease in accordance with State Land Ordinance of 1947. In addition to that, licenses (FL-11) are being renewed annually by the Divisional Secretariat since 2009.

- (iv) A Restaurant is still being operated on encroached state land in Kalkudha Grama Niladhar Division since 2009 without any written authority of State. However, notice against that encroachment had been served in the year 2021 by the Divisional Secretary. No legal proceedings had been initiated by Divisional Secretary against the encroacher to take the possession and occupation of State land under the Section 3 and 5 of State Land (Recovery of Possession) Act No. 07 of 1979 (As Amended). In addition to that, licenses (FL-22A) are being renewed annually by the Divisional Secretariat since 2010 without considering the unauthorized possession and occupation of State land by the above restaurant.
- (v) According to Para 1.2 of Land Commissioner's General Department Circular No. 2008/04 dated 20 August 2008, landless person should be identified and Landless Register (LC 157) for the landless person should be maintained by the Divisional Secretariat, Manmunai North. Consequently, Landless Register should be updated periodically. After that, landless people should be called for the Land Kachcheri in the priority order of Landless Register (LC 157) and landless person should be selected accordingly. However, Landless Register had not been maintained and updated periodically. Further, 10,661 persons who were not in the Landless Register had been called for Land Kachcheri and had been alienated lands violating above procedures and instructions of Land Commissioners General.
- (vi) Total 10,661 persons had been selected by holding Land Kachcheri in 39 Grama Niladhari Divisions under the administrative limit of the Divisional Secretariat, Manmunai North in Batticaloa District up to 31 December 2023. However, 5,522 persons had only received lease. Out of 10,661 persons, 5,139 persons had not been given lease up to 31 December 2023. As a result, considerable lease revenue had been lost to the Government due to prolonged delay in leasing out of such lands.





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(e) **Issuance of Land Permits / Land Grants by Land Kachcheri**

The following observations are made.

- (i) According to the Land Commissioner's General Department Letter No. 4/10/13520 dated 13 August 1987, the alienation of state lands for various purposes within the Municipal Council limit should be done only under State Land Ordinance in order to generate lease income and not under the Land Development Ordinance. However, land with an extent of 3 rood, 15 perches in Navalady Grama Niladhari Division of Divisional Secretariat, Mannunai North had been alienated by the Divisional Secretary of Manmunai North under the Land Development Ordinance in the year 2018 without any income generation and violating above instructions. In addition to that, alienation had been exceeded the maximum fraction of land of 20 perches for residential purposes within the Municipal Council limit.
- (ii) According to Circular No. 2008/04 issued by Land Commissioner General's Department, 185 Land Permits had been issued by Divisional Secretariat, Koralai Pattu in nine Grama Niladharies Divisions under first phase. Accordingly, those land permits had been converted into land grant. However, form of LC 105 of Land Kachcheri had not been furnished for audit in order to evaluate the eligibility of the permit holders.
- (iii) Land Kachcheri Committee had recommended to issue lands under long term lease in accordance with State Land Ordinance during the second and third phase of Land Kachcheri at Koralai Pattu Divisional Secretariat. However, the Divisional Secretariat had not taken actions to regularize and issue land lease for 16 permit holders even up to 31 December 2023. Whereas, during the second and third phase of alienation of State land, the land permits had been issued to the higher income families under the Land Development Ordinance by the Divisional Secretary of Koralai Pattu, Vaalaichenai instead of State Land Ordinance. Due to the prolong delays lease revenue from the State lands could not be recovered.
- (iv) A person who transferred the land grant is not eligible for obtaining another State lands. However, two land grants had been deliberately transferred to one mother in law of one of Grama Niladhari (transferee possess the private land bearing deed No. 17769) by the Divisional Secretary of Divisional Secretariat, Manmunai North with the intention of transferring to same Grama Niladhari's relative who are not eligible to obtain State





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lands. Accordingly, such two lands had been transferred to her daughter (wife of Grama Niladhari) and granddaughter. In this two transfer of lands, particular Grama Niladhari had signed as witness. In this transfer, land order No. 139 had not been followed. (Peasant class land grant should be transferred to peasant class / or blood relationship of the permit holder.) Further, Grama Niladhari attached to Kallady Velur Grama Niladhari Division had submitted spurious reports for the transfer of land.

### 3.3.3 Acquisition of Lands

#### (a) Land Acquisition for the Faculty of Health Care Sciences, Eastern University

The following observation are made.

- (i) Land acquisition process for the Faculty of Health Care Sciences, Eastern University had been started from 2009 and valuation report from the Department of Valuation had been obtained by the Divisional Secretary in the year 2016. Consequently, financial allocation for the above acquisition had been made for the payment to Land Reform Commission (LRC) in the year 2017. However, acquiring officer had not paid to LRC as per the Section 17 of Acquisition Act. Such financial allocation had not been utilized for the intended purposes by the District Secretary in the year 2017. As a result, above land had not been acquired even up to 31 December 2023.
- (ii) According to the Police Report and Survey Plan No. PP/Mada/2526 of Sri Lanka Survey Department dated 8 May 2010, there were no permanent building structure or any settlement of public other than the agricultural well which was constructed by the State. In addition to that, the Police Report No. 1185/2010 dated 04 March 2010 and the Divisional Secretary's letter No. DS/MN/LB/C/319 dated 12 November 2009 had reported that no one had resided and objected in the lands going to be acquired. Later, number of persons had encroached the lands near the main entrance of Faculty of Health Care Sciences. Some of them had withdrawn from the encroached land and three encroachers are still occupied without valid legal documents. According to the meeting minutes of the Faculty Board of Health Care Sciences, unauthorized occupants had started to occupy and construct building structures recently and it had been informed to the Divisional Secretary Manmunai North. Further, it had been observed in the audit inspection that those encroached lands had been subdivided by fencing into number of



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lots by encroachers. However, legal actions had not been instituted against the unauthorized encroaches claiming lands without valid legal document issued by relevant authority. Instead of that, decision had been taken to alienate 80 perch of land to each encroacher by the committee including acquiring officer violating the Gazette notification dated 02.12.2010. In this acquisition, acquiring officer had not complied with the gazette notification and Ministry of Lands Circular No. LD/4/1/LC/02 (எல்டி4/1/காஅ. /16ச) dated 21 August 2008.

**(b) Land Acquisition for the Resettlement of Tsunami Victims**

Lands had been acquired under the Land Acquisition Act for resettlement of Tsunami victims at Thiraimadu, Divisional Secretariat, Manmunai North Divisional Secretariat area in the year 2005. In this regard, the following audit observations are made.

- (i) According to Section 2 of Land Acquisition Act No. 09 of 1950, although lands had been acquired for the resettlement of Tsunami victims at Thiraimadu Grama Niladhari Division Divisional Secretariat, Manmunai North, 50 land lots had been alienated by the Divisional Secretary for public officers who were not victims of Tsunami. In addition to that, loans for the construction of houses had been provided by National Housing Development Authority (NHDA). Due to that alienation, purpose of land acquisition had been violated by the Divisional Secretary.
- (ii) According to information furnished for audit, applications had been called from landless public officers from various Departments in order to grant home. 50 public officers including the Divisional Secretary, Land Officers, Superintendent of Survey, Teachers, Nursing Officers, Samurthi Managers, Police Officers, and Agriculture Inspector had been selected for this scheme. According to public compliants, higher officials who possess more than two or three houses in Batticalao and Ampara District have been selected under the scheme other than the landless. Although lands for the housing scheme had not been vested to National Housing Development Authority (NHDA) under the Section 27 of the State Land Ordinance, those officers had not been selected by holding land kachcheri with the approval of Provincial Land Commissioner. Due to that, it had not been confirmed in audit that selected officers are landless during the alienation of lands. Further, it had been observed in audit that most of them had not resided in the allotted lands. In this land alienation, the Divisional Secretary of Divisional Secretariat, Manmunai North had selected public officers violating Section 20 of Land Development Ordinance.





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- (iii) An approval from the District Land Use Committee had been obtained by the Divisional Secretary, Manmunai North to alienate 2 acres land on the acquired land for the Tsunami resettlement violating the public purposes declared under the Section 2 of Land Acquisition Act No. 09 of 1950, and that land had been privatized by boundary wall by the lease applicant without the valid written approval of the Land Commissioner General. In this regard, , legal actions had not been taken by the Divisional Secretary to recover the unauthorized possession of State lands and eject the unauthorized occupants under Section 42 (2) of the Land Acquisition Act No. 09 of 1950 even up to 31 December 2023.
- (iv) A land in extend of 24.5 acre out of land acquired for the resettlement of Tsumami victims under the Land Acquisition Act No. 09 of 1950 had been allocated by the Divisional Secretar,, Manmunai North for industrial zone violating Section 2 of the Land Acquisition Act No. 09 of 1950 instead of allocating lands for public purposes for which land acquired.

(c) **Land Acquisition for Construction of Magistrate Court**

A private land had been acquired by the Divisional Secretariat, Koralai Pattu, Valaichenai under Land Acquisition Act in the year 2010 for the construction of Magistrate Court of Valaichenai and made a payment of Rs. 13 million as compensation. However, such land had not been handed over by the Divisional Secretariat to the Ministry of Justice even up to 31 December 2023.

**3.3.4 Administration of Lands for Middle Class Cashew Cultivation (MCC)**

The following observations are made.

- (a) According to the details and information furnished for audit by the Divisional Secretary and Colonization Officer of the Koralai Pattu Divisional Secretariat, 10 MCC lands were left idle without any development from 1990 even up to 31 December 2023. Original permit holders of such lands had not been identified by the Divisional Secretary. Although nearly 30 years had lapsed without any development, the Divisional Secretary had not taken any actions to cancel the land permits issued in accordance with Section 106, 109(1) or 110 (1) of the Land Development Ordinance and had not taken any constructive measures to secure these lands from land encroachers.





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- (b) According to Land Order No. 125, Land Ledger in the specified format (LC 12) should be maintained for each land permits/land grants issued under Land Development Ordinance. In addition to that, instalment payments should be included by Government Agent/Divisional Secretary or Authorized Officer as per the Land Order No. 126. Although 10 acres land to each person had been allotted for 30 middle income families by Divisional Secretariat, Koralai Pattu, Valaichchenai, 22 permits (starting serial number from KP/MCC/Cash/001 to KP/MCC/Cash/020) only had been furnished for audit. It had not been confirmed in the audit whether rest of 8 people had been issued permits or not since the non-availability of such records in Land Ledger. As a result, it could not have been confirmed that those lands are free from land encroachments.
- (c) According to Section 19(2) of Land Development Ordinance, purchase value of land should be annually paid with an interest of 04 percent for outstanding due by the permit holders. 08 permit holders out of 22 permit holders had applied for land grants as per Section 19(4) Land Development Ordinance. Accordingly, the Divisional Secretary of Divisional Secretariat, Koralai Pattu had obtained valuation report based on the year 1990 from Valuation Department. Although unimproved value in the year 1990 had been based in the same area of land, value of lands for each person differs from each other without any reasonable basis. In addition to that, monetary value based in the year 1990 had been recovered nearly 30 years later regardless of present value of the money. Due to that, considerable State revenue had been lost to the Government.

### 3.3.5 Paddy Purchasing and Rice Distribution

The following observations are made in this regard.

- (a) Agreement should be made with small or medium mill owners and the District Secretariat / Divisional Secretariats for paddy purchasing, storing and milling and distribution. The Divisional Secretariat, Manmunai South Eruvil Pattu, and the Divisional Secretariat, Porativu Pattu had handed over 691,997 Kg of paddy amounting to Rs. 69,152,823 to a single paddy mill, which has the capacity of only 150 sq.ft and it had no streamer for boiling the rice, no yard for drying paddy and no facilities for storing rice. Due to the insufficient capacity, 691,997 Kg of paddy had been fully outsourced and sub-contracted by that paddy miller to a private mill without milling





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even a single bag of rice of 10 Kg by that selected mill. However, rice had been packed and distributed.

- (b) A mill belongs to Rural Development Society (RDS), Palayativattai located at the Divisional Secretariat, Porativu Pattu had been taken over by an individual under 10 years of leasing facility from 27 January 2020. This rice mill had not been registered under the Business Names Ordinance and had not obtained Environmental Protection License (EPL) from Central Environment Authority to function as a Rice Mill up to the date of audit on 17 April 2023. However, the above Rice Mill had been recommended by the District Secretariat, Batticaloa and handed over 33,161 Kg of paddy amounting to Rs. 3,316,100 by the Divisional Secretariat, Kattankudy for making rice without considering basic requirements to function as a Rice Mill.
- (c) According to paragraph 2.3.7 of the Circular No. DFD/2023-1(II) dated 01 March 2023, maximum 5,000 Kg of paddy shall be purchased from single farmers who have paddy land over 2 ½ acre. However, 04 Divisional Secretariats had purchased paddy exceeding the maximum limit of 5,000 Kg from 48 farmers contrary to the above Circular provision.
- (d) According to Section 1.12 of Chapter XLVII of the Establishments Code of Democratic Socialist Republic of Sri Lanka, no public officer may furnish supplies on public account or furnish specimen to any public institution without the special sanction of the Secretary of the Ministry. However, 106,249 Kg of paddy amounting to Rs. 10,614,825 had been purchased from 26 public officers by the Divisional Secretariats in Batticaloa District contrary to the above provision.
- (e) According to paragraph 2.3.7 of the Circular No. DFD/2023-1(II) dated 01 March 2023, paddy should be purchased for the farmers of Maha season of 2022/2023 for paddy disposal program. However, 30,202 Kg of paddy amounting to Rs. 3,020,200 had been purchased by the Divisional Secretariat, Koralai Pattu Central from two individuals who had not engaged in the paddy cultivation contrary to the above circular provision. As a result, prime objective of this program had not been achieved by the Divisional Secretariat/District Secretariat during the paddy purchasing in this District.





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- (f) According to Circular No.08/2017 of Department of Samurdhi Development dated 29 March 2017, Samurdhi benefits should be immediately stopped if the income of the beneficiaries increases or getting government job and getting foreign employment after six months' lapse. Although 320 Samurdhi beneficiaries had reached the above criteria, Samurdhi benefits had not been stopped by the Divisional Secretary as per the above circular provision. However, it had been stopped in the month of March and April 2023 by the Divisional Secretariat for above reasons. Due to the delay in monthly updating of Samurdhi beneficiaries, 9,846 (320x30.8) Kg of paddy had been excessively purchased and rice bags had been distributed to the above 320 beneficiaries by the Divisional Secretariat, Manmunai South Eruvil Pattu. Consequently, an additional expenditure of Rs. 1,122,075 had been incurred to the Government during the year under review.
- (g) According to the Circular No. DFD/2023-1(II) dated 01 March 2023, paddy purchasing and disposal program had been initiated with the objective of granting rice relief to the low-income families, elders and disease patients. However, 105,730 Kg out of 148,860 Kg of rice had been distributed to the beneficiaries by Divisional Secretariat, Manmunai South West up to the date of audit on 26 April 2023. In this rice distribution, 70,990 Kg of un-streamed rice out of 105,730 Kg of rice had been distributed by Divisional Secretariat, Manmunai South West without considering consumption habits of the people, needs and satisfaction of low-income families. The objective of paddy purchasing and disposal programme had not been achieved by this activity of un-streamed rice distribution.
- (h) According to paragraph 2.3.7 of the Circular No. DFD/2023-1(II) dated 01 March 2023 issued by Ministry of Finance, Economic Stabilization and National Policies, maximum 5,000 Kg of paddy shall be purchased from single farmers who have paddy land over 2 ½ acre. However, Eravur Pattu Divisional Secretariat had purchased 431,692 Kg of paddy exceeding the maximum limit of 5,000 Kg from 16 farmers contrary to the above Circular provision. Moreover, 183,349 Kg of paddy amounting to Rs. 17,806,669 had been purchased from two family members instead of purchasing from low income farmers.





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- (i) According to paragraph 2.3.7 of the Circular No. DFD/2023-1(II) dated 01 March 2023 issued by Ministry of Finance, Economic Stabilization and National Policies, paddy should be purchased for the farmers of Maha season of 2022/2023 for paddy disposal program. However, 503,000 Kg of paddy amounting to Rs. 48,082,244 had been purchased by the Divisional Secretariat, Eravur Pattu from 15 individuals (with same fertilizer receipts given for up to 5 acres) more than they cultivated in the Maha season of 2022/2023 contrary to the above circular provision. As a result, prime objective of this program had not been achieved by the Divisional Secretariat/District Secretariat during the paddy purchasing in this District.
- (j) According to paragraph 2 of the Circular No. 01/2023 of Ministry of Women, Child Affairs and Social Empowerment, name list of beneficiaries for the rice distribution should be prepared by the Divisional Secretariats/District Secretariat without duplication of the beneficiaries. However, it had not been shortlisted by 05 Divisional Secretariats such as Manmuani North, Manmunai West, Eravur Pattu Eravur, Town and Koralai Pattu North. Furthermore, according to the shortlisted data made by audit, paddy had been excessively distributed for 374 beneficiaries by 05 Divisional Secretariats contrary to the Circular provision.
- (k) According to the Circular No. DFD/2023-1(II) dated 01 March 2023, paddy purchasing and disposal program had been initiated with the objective of granting rice relief to the low-income families, elders and patients. However, 263,352 Kg of paddy amounting to Rs. 26,007,898 had been purchased from 40 farmers and 800 Kg rice had been distributed to the same famer's families who had supply paddy to the paddy purchasing and rice distribution program in 6 Divisional Secretariat. Moreover, rice distribution program aimed to provide rice to very lower income family. However, 86 369 Kg of paddy amounting to Rs. 8,636,794 had been purchased from a single family in Eravur Pattu Divisional Secretariat and 20 Kg rice bags had been distributed to the same family under Samurdhi waiting list.





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### 3.3.6 Rural Domestic Goat Breeding Scheme

According to Goat Rearing Programme of the Ministry of Agriculture to improve the livelihood of low income people in village level 542 goats had been distributed at a cost of Rs. 13.441 million to 176 beneficiaries by 14 Divisional Secretariats in Batticaloa District. In this regard, the following observations are made.

- (a) Even though insured payment had been paid by Divisional Secretariats for 150 goats for 49 beneficiaries, actions had not been taken to issue insurance certificates to the beneficiaries for a period ranging from 01 month to 08 months in respect of 05 Divisional Secretariats as per the sub section B (04) of the Guidelines by the Agriculture and Agrarian Insurance Board.
- (b) Even though the insurance payment of Rs. 787,053 had been paid to Agriculture and Agrarian Insurance Board (AIB) during the period from 2021 to 2023, claims valued at Rs. 787,053 had not been obtained for 67 deaths of Goats from the Insurance Board in Batticaloa District. Due to that, the beneficiaries had mostly affected from the lack of insurance policy and they had lost the opportunity to replace 67 death goats at a cost of Rs. 3,663,290 to develop their livelihood.
- (c) As per the sub-section (A) (1) of the Guidelines, the priority should be given to low income families to issue goats. However, 17 paddy land owners had been issued goats by 06 Divisional Secretariats without considering their assets and income level. As a result, the suitable beneficiaries had been denied to get the benefits. Further, according to Guideline for goat issuing, 03 goats should be issued to one family. However, 05 Divisional Secretariats had issued 14 goats in excess.
- (d) 47 goats had been reported death in 09 Divisional Secretariats during the year under review due to the selection of unqualified beneficiaries. As a result of that, a loss of Rs 1,056,368 had been born by the Government and the beneficiaries had lost 07 goats valued at Rs 163,420 by reason of carelessness for rearing goats in 03 Divisional Secretariats.





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### 3.4 Contract Administration

The Rural Roads Development Project had been implemented by the District Secretariat of Batticaloa with an estimated total cost of Rs. 392.7 million for 4 Divisional Secretariats in Batticaloa District. Project had been approved and funds had been allocated by the Ministry of Transports and Highways. The main objective of the Rural Road Development Project is to provide thoroughfares by making sand roads into gravel road for the public access. However, graveling work had been carried out where public or even single person had not used for access. Further, according to the information given by the District Planning Division, for more than 30 beneficiaries had been benefited by the single road project. However, 22 lane works had been carried out just for 30 families with the estimated cost of 27,396,192. It was observed that five lanes had been constructed with the estimated cost of Rs. 6,735,000. However, no one lived there and lanes are not interconnected with other roads for public access. Further, all the five roads are ending with state bare land or private land. According to the Procurement Committee meeting minutes, a contractor had bided for two packages namely "Package B" and "C" and had requested Technical Evaluation Committee to allow to withdraw one bid due to shortage of gravel. The Procurement Committee and Technical Evaluation Committee had allowed contractor to withdraw bids and Technical Evaluation Committee and Procurement Committee had failed to work according to the Procurement Guidelines No. 1.2.1 (a), (c) and 7.12.2 (b). As a result, sums aggregating Rs. 7,557,522 had been lost to the Government.

### 3.5 Management Inefficiencies

The following observations are made.

- (a) According to the Financial Statements submitted by the District Secretariat, Batticaloa for the year under review, savings for particular objects was more than 50 percent for each objects. Accordingly, total saving for 07 objects was Rs. 12,700,911 which is representing 79.13 percentage of total allocation.
- (b) According to the Section (c) iii of the National Budget Circular No. 01/2023, it was strictly emphasized to control the expenditure associated with overtime payment since it is required to cut down at least 06 percent of provisions allocated to object code No. 1002 - overtime and holiday pay and 1003 - other allowances. However, the District Secretariat, Batticaloa had fail to cut down expenditure at least 06 percent for other





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allowances during year under review. Accordingly, total net provision was Rs. 30,000,000 and the total expenditure was Rs. 25,049,483. As such, it was observed that the savings for the object 1003 - other allowances was only 1.39 percent.

- (c) According to Section 1.6.1 of the Circular No. 08/2017 dated 31 March 2017 of the Director General of the Department of Samurdhi Development and Sub-Section (iv) of 03paragraph of Circular No. 2021/03 dated 18 February 2021, even though the action should be taken for stop the samurdhi relief payments after 06 months for those family members who went for abroad for employment, it was observed that without considering the above circular instructions, the Divisional Secretariat, Korlai Pattu South had been paid a sum of Rs. 12,653,839 as monthly samurdhi relief payments to 195 Samurdhi beneficiaries bank accounts.
- (d) According to the "PART 1 A" Subsection 5.2(1) of the Registration of Persons (Amendment) Act, No. 8 of 2016, every person who is a citizen of Sri Lanka and who has attained the age of fifteen years shall be liable to registration under this Act. However, 536 persons in 15 Grama Niladharies Divisions in Eravur Town, Divisional Secretariat area does not have National Identity Cards even up to 31 December 2023.

### 3.6 Irregular Payments

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According to the Public Administration Circular No. 09/2009 dated 16 April 2009, every Head of Institution should ensure that action is taken to confirm the arrival and departure through the finger scanners, if the time of arrival and departure is used as a basis for payment of allowances made outside regular duty hours such as overtime and holiday pay. However, a sum of Rs. 511,602 had been paid by the Korlai Pattu West (Oddamavadi), Divisional Secretariat as holiday payment during the year under review for the former Divisional Secretary, Assistant Secretary, Deputy Director of Planning and Accountant without confirming the arrival and departure through the finger scanners.





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### 3.7 Abandoned Projects

The early warning towers had been established during the years from 2009 to 2012 by the Disaster Management Centre, Colombo for implementation of early warning Tower Project in Batticaloa District. Accordingly, 07 early warning towers had been established in the Koralai Pattu North, Kattankudy, Koralai Pattu, Manmunai South & Eruvil Pattu, Manmunai North, Eravur Pattu and Manmunai Pattu Divisional Secretariats areas. However, all early warning towers are not working due to power failure and lack of electricity power supply. As a result, the public money spent for establishment of early warning towers had become fruitless.

## 4 Sustainable Development

### 4.1 Identification of Sustainable Development Goals

According to the Sustainable Development for 2030 Agenda, the Sustainable Development Council which has been assigned the implementation responsibility under the Sustainable Development Act No.19 of 2019 in respect of the implementation of Sustainable Development goals. Further, in order to achieve the sustainable development goals and targets, the District Secretariat, Batticaloa had not taken actions to establish appropriate indicators to measure the progress of the achievement of the targets and the gap in achieving those targets for the year under review.

## 5 Human Resource Management

The following observations are made.

- (a) The approved number of employees for District Secretariat was 1,687 and the actual cadre number was 2,361 and the number of excess cadre was 859 or 50 percent of the approved cadre. There were 12 vacancies for administrative Grama Niladhari, 29 vacancies in the Public Management Service Officer and 106 vacancies for Grama Niladhri as at 31 December 2023. It was observed that the existence of vacancies in these posts could adversely affected to the efficiency and effectiveness of services provided to the public.





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- (b) Although the approved number of Development Officer in 14 Divisional Secretariats and District Secretariat in Batticaloa District was 175 and excess cadre working in those Divisional Secretariats and District Secretariat as at 31 December 2023 was 823. Therefore, the percentage of the excess cadre is 470 percentages. As a result, it was not possible to confirm whether those excess officers have been given any meaningful works or assignments in order to cover up their monthly salary.
- (c) Twenty-nine excess cadre had been reported in the post of Development Assistant, Development Officers, Management Service Officers and Office Employee Service in the Koralai Pattu West, Divisional Secretariat. As a result, it was not possible to confirm whether those excess officers have been given any meaningful works or assignments to cover up their monthly salaries.

W. Ananda  
 Senior Assistant Auditor General  
 For Auditor General.




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

Specified Indicator	Actual Output as a percentage (%) of the expected out put		
	100% - 90%	75% - 89%	0% -74%
Rehabilitation and Improvements of buildings	100.00%	-	-
Constructions of new buildings and Structure	-	-	-
Constructions of New District secretariat building complex	95.84%	-	-
Furniture and equipment	99.99%	-	-
Plant and Machinery	99.88%	-	-



## 5.1

## Indicate the identified respective Sustainable Development Goals

Performance of the Achieving Sustainable Development Goals ( SDG )						
Goal No	Goals / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
				0% - 49%	50%- 74%	75% - 100%
2	End hunger, achieve food security and improved nutrition and promote sustainable agriculture	2.4 : By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality	1. No food security support for household			√
			2. Renovated tanks and anicuts and Constructed agro wells			√
3	Ensure healthy lives and promote well-being for all at all ages	3.4 : By 2030, reduce by one third premature mortality from non-communicable diseases through prevention and treatment and promote mental health and well-being	1. No of fitness session conducted for offices or public			√
			2. No of awarnes programme for Non communicable disease prevention			√
			3. No of parks/Playgrounds /School Playgrounds renovated			√
			4. Issued nutrition packs/ training for pragnent mothers or children			√



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



9	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation	9.1 : Develop quality, reliable, sustainable and resilient infrastructure, including regional and transborder infrastructure, to support economic development and human well-being, with a focus on affordable and equitable access for all	Improved facilities for tourist hotspots			√
11	Make cities and human settlements inclusive, safe, resilient and sustainable	11.1 : By 2030, ensure access for all to adequate, safe and affordable housing and basic services and upgrade slums	1. No of Constructed / Rehabilitation houses for vulnerable families			√
		11.2 : Provide access to safe affordable accessible and sustainable transport systems for all improving road safety	1. Km of road Constructed / renovated 2. No of rural bridges constructed			√ √

## 5.2

### Briefly explain the achievement and challenges of the sustainable Development Goals

This reflects the significant achievement of the Sustainable Development Goals in 2023 as an indicator selected from the socio-economic development in the district.



	Approved Cadre	Existing Cadre	Vacancies/Excess
Senior	51	49	02
Territory	33	20	13
Secondary	928	1597	-669
Primary	156	153	3
<b>Total</b>	<b>1168</b>	<b>1819</b>	<b>-651</b>

There is a shortage of cadre for Grama Niladharies is 106. This is difficult to do their duties in efficient way at village level. However, we arranged to cover the duty by nearest GNOs as acting base and newly appointed Development officers have been attached to the GN office for providing the efficient service to public with GNOs.

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

The shortage of cadre for Technical Officers is 07 and Information & Communication Technology Assistant – 06 mainly in the secondary level.

As, the appointments were given to the graduates as Development officers in 2021, The Development officers excess by 821. In this situation, we face the difficulties to provide the furniture and equipment to them. Anyhow, the duties have been allocated to the all development officers for various development activities.



## 6.3

## Human Resource Development

Rs.000

Name of the Program	No. of Staff trained	Duration of the Program	Total Investment	Nature of the Program (Abroad /Local)	Output/ Knowledge Gained
			Local		
IESL & ECSL Membership fees for Mr.T.Suman Engineer	1		7,762.00	Local	Building personality development
MPM Course fees for 04 Accountants	1		75,000.00	Local	Building personality development
Training Programme for Class - 1 Management Service Officers	54	06.11.2023 17.11.2023	235,130.00	Local	Building personality development
MDE Course fees for M.R.Shiyahul Haque	1		45,000.00	Local	Building personality development
Training Programme on Personal File and Salary Conversion for District and Divisional Secretariats staff	100	24.11.2023 27.11.2023	88,150.00	Local	Building personality development
Training Programme on Procurement Guidelines for District and Divisional Secretariats Accountants, TOs, TAs, Subject staff.	70	28.11.2023 29.11.2023	88,840.00	Local	Building personality development
OES 7 Drivers Training programme	90	10.12.2023	64,000.00	Local	Building personality development
ICT Hardware Training programme for District and Divisional Secretariats Staff	35	07.12.2023 08.12.2023	24,850.00	Local	Building personality development
Media workshop on wmpower knowledge of News writing, Photography and Videography	40	28.12.2023	73,600.00	Local	Building personality development
Office Systems & office Management Training Programme for Development Officers	100	27.12.2023	40,000.00	Local	Building personality development
SDG Training Programme	56	27.12.2023	64,720.00	Local	Building personality development
Training Programme for District Secretariat Staff on Anti Corruption	60	28.12.2023	10,200.00	Local	Building personality development
Examination fees for M.Thinesh Technical Officer	1		17,500.00	Local	Building personality development
MDE Course fees for S.M.A.L.Ameen	1		48,250.00	Local	Building personality development
MDE Course fees for M.R.Shiyahul Haque	1		90,000.00	Local	Building personality development
14 Divisional Secretariats Staff Training Programme		01.01.2023 31.12.2023	1,661,730.00	Local	Building personality development
<b>Total</b>			<b>2,634,732.00</b>		


**Chapter 07 Compliance Report**

No	Applicable Requirement	Compliance Status (Complied /Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non-compliance in future
01	<b><u>The following Financial statements/accounts have been submitted on due date</u></b>			
1.1	Annual Financial statements	<b>Complied</b>		
1.2	Advance to public officers account	<b>Complied</b>		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	-		
1.4	Stores Advance Accounts	-		
1.5	Special Advance Accounts	-		
1.6	Others	-		
2	<b><u>Maintenance of books and registers (FR 445)</u></b>			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	<b>Complied</b>		
2.2	Personal emoluments register/ Personal emolument cards has been maintained and update	<b>Complied</b>		
2.3	Register of Audit Queries has been maintained and update	<b>Complied</b>		
2.4	Register of Internal Audit report has been maintained and update	<b>Complied</b>		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	<b>Complied</b>		
2.6	Register for cheques and money orders has been maintained and update	<b>Complied</b>		
2.7	Inventory register has been maintained and update	<b>Complied</b>		
2.8	Stocks Register has been maintained and update	<b>Complied</b>		
2.9	Register of Losses has been maintained and update	<b>Complied</b>		
2.10	Commitment Register has been maintained and update	<b>Complied</b>		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	<b>Complied</b>		
03.	<b><u>Delegation of functions for financial control (FR 135)</u></b>			
3.1	The financial authority has been delegated within the institute	<b>Complied</b>		



3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls have been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
04	<b><u>Preparation of Annual Plans</u></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 NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
05	<b><u>Audit queries</u></b>			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
06	<b><u>Internal Audit</u></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 has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
07	<b><u>Audit and Management Committee</u></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		



08	<b><u>Asset Management</u></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	<b>Complied</b>		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	<b>Complied</b>		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	<b>Complied</b>		
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	<b>Complied</b>		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	<b>Complied</b>		
09	<b><u>Vehicle Management</u></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	<b>Complied</b>		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	<b>Complied</b>		
9.3	The vehicle logbooks had been maintained and updated	<b>Complied</b>		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	<b>Complied</b>		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	<b>Complied</b>		



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



14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	<b><u>Revenue Account</u></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		
16	<b><u>Human Resource Management</u></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 no.04/2017 dated 20.09.2017	Complied		
17	<b><u>Provision of information to the public</u></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 reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	<b><u>Implementing citizens charter</u></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	Complied		



	Charter / Citizens client's charter as per paragraph 2.3 of the circular			
19	<b><u>Preparation of the Human Resource Plan</u></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.	<b>Complied</b>		
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	<b>Complied</b>		
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	<b>Complied</b>		
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	<b>Complied</b>		
20	<b><u>Responses Audit Paras</u></b>			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	<b>Complied</b>		