Annual Performance Report for the year 2019

Name of the Institution: - District Secretariat, Vavuniya

Expenditure Head No :- 266

Chapter 01 – Institutional Profile / Executive Summar

1.1. Introduction

Introduction about the District

The district is bounded in the East by part of Anuradhapura district and part of Mullaithive District, West by major part of Mannar district and part of Mullaithive District North by Mullaithivu district and South by Anuradhapura district. The famous A9 highway the railway line from Colombo Fort to Kankesenthurai and the railway line from Colombo Fort to Talaimannar are passing through the district. The main rivers of Kanakarayen aru, Pali aru, Paranki aru and the branches of same are also passing through the district.

Historical Importance

One of the specialties of Vanni region is that the villages are named with the tanks. Many tanks had been constructed during the period of Nagas by obstructing the rivers. The tanks had been constructed in the plains to store the water flowing in rainy seasons from the hill Country. It is stated in the history that this region was divided into fields and farms.

As at present there are 719 medium and minor tanks available in Vavuniya district alone. The largest irrigation scheme of the district is Pavatkulam. This tank was constructed by obstructing the Kallaru River which flows through the Iratperiyakulam. There are several minor tanks at the areas to where the water flows from this tank. Further the existence of five headed cobra statues at Mathakuvaithakulam and Sinnathambanai are the significance of the Nagas period.

In the region of Kilzkumoolai the rain water flowing from the hills of Madukanthai, Saamlankulam etc several tanks had been constructed by obstructing the same. A tank named “Vilankulam” was constructed to store the rainy water of Madukkanthai flowing towards North.

Many tanks had been damaged due to flood of 1750AD. Vilankulam is also one of that. The residents complained the Vavuniyan of Panankama in to get it repaired. The tank was subsequently named as “Vavuniyan Vilankulam” as he renovated the tank.

Mr.J.P.Lewis who was a senior Government officer in 1890 has stated in the book title “Vanni Manual” published by him as the name was shortened as Vavuniya as the earlier name Vavuniyan Vilankulam was too long.

The Lankapuri capital of king Ravana was located at Mantai, Manthoddam region after the defeat of king Ravana at the war his supporters Rakshatha, Iyakkars and Nagas were displaced towards East of Lankapuri. The regions they settled had been divided in to moolais and named as Kilakzmoolai, Metkumoolai etc.

During the Portuguese regime the area was divided in to parishes to suit with churches but they could not get it implemented. Subsequently when the whole Vanni was brought under their control in 1783 the divisions named "parishes" were introduced. At the in inception of the Dutch regime as a fort was constructed at Mullaithivu the whole area was made a single district.

Further it is revealed that parishes too incorporate with moolais. Further the division of Uraiyoor(Udaiyavoor) related to Thirukketheeswaram temple too was incorporate with kilzkumoolai. During the English regime in 1795 the Vavuniyan Vilankulam had been separated as a single region and administrative reforms were made accordingly.

After the renaming as Vavuniya in 1890 it was divided as a individual district. After independence the electoral district had been demarcated. At the time it is revealed that the kilzkumoolai, melpathu vadakku and Uraiyoor were incorporate in to a single administrative Unit.

1.2. Vision, Mission, Objectives of the Institution

DISTRICT SECRETARIAT VAVUNIYA-2019

Vision

- Uplifting the living standard of the people of the Vavuniya District through excellent service delivery.

Mission

- Implementing government policies which aiming good governance for sustainable development through directing human resources correctly and managing the physical resources optimally.

Objectives

- The main Objectives of District Secretariat are to Co-ordinate the Government policy and programmes approved by various legal enactments and direction by monitoring and implementation of socio economic development projects, to benefit the people of the district.

1.3. Key Functions

Specific function for the achievement of the objectives

a. Co-ordination of government activities and performance of the function delegated by law through Officers and organization at village divisional and district levels.

b. Acting as an agent of the other Ministries, Departments and Statutory boards.

c. Collection of revenue.

d. Financial Management and Accounting of allocated funds.

e. Implementation of the Decentralized Budget Programme.

f. Monitoring various foreign funded projects and directing towards the accepted developments policies.

g. Assisting the provincial Council in its activities.

A). District Administrative Functions

i. Proper co-ordination of activities of departments and statutory boards in the district by maintaining cordial relationship.

ii. Proper supervision of Divisional Secretariats and Grama Niladharies in order to provide efficient services to the public.

iii. Implementing the decisions of the government and assist to restore normalcy.

iv. Implementing the “Citizen Charter” to ensure timely Services.

B). Agency Functions

i. Performing all delegated functions of various ministries and departments efficiently and effectively to enable the people to receive the required services in the district without any obstructions or delay.

ii. Guiding Divisional Secretariats to provide satisfactory services to the people without delay in all aspects.

iii. Ensure better Co-ordination and cordial relationship with ministries, departments and other institutions to avoid any complex and or delays.

iv. Find speedy solution to the problems of the people of district by proper mechanisms.

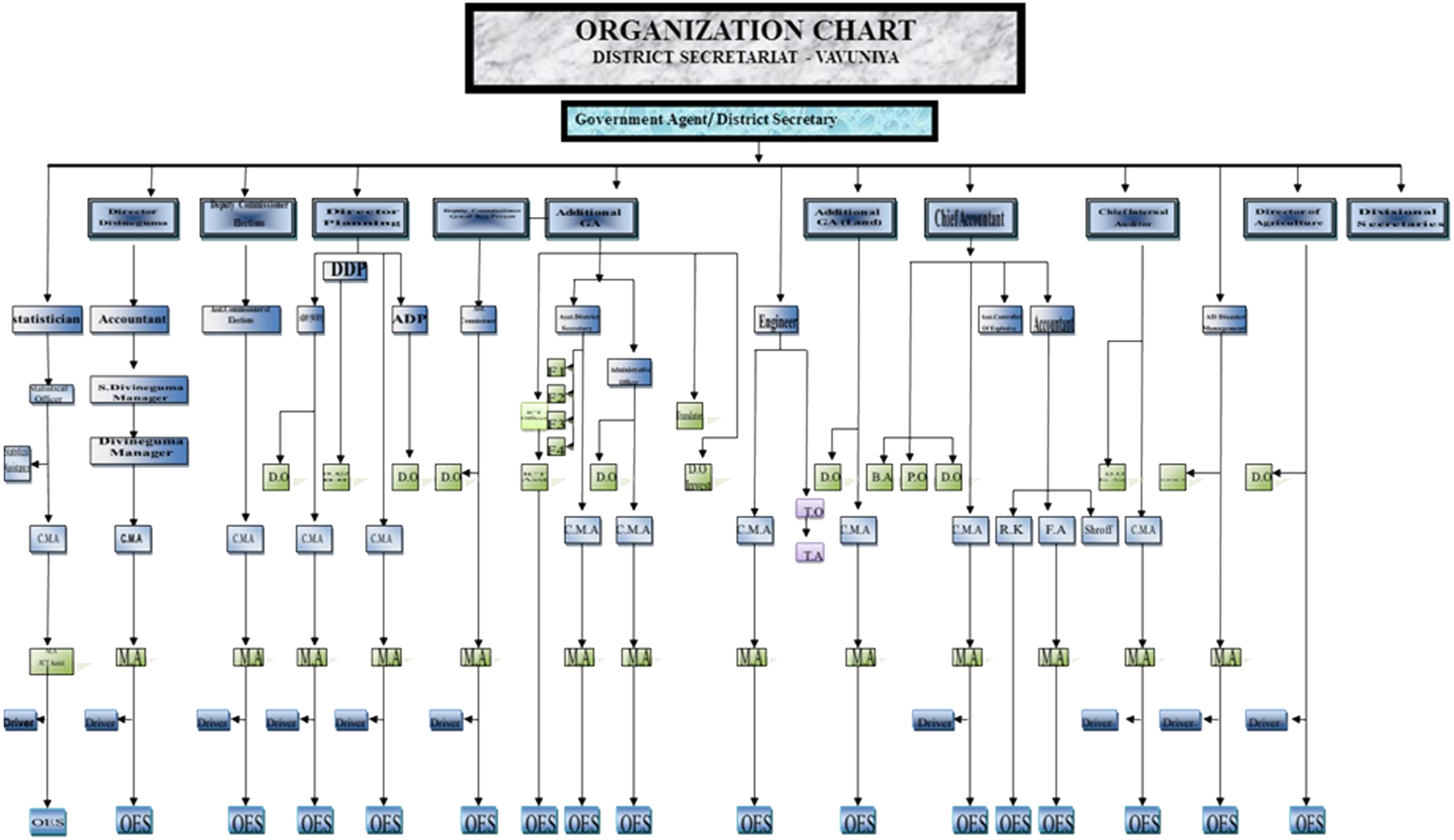
C). Co-ordinating Functions

I. Conduct regular meeting to facilitate discussion and decision making in the following co-ordinating committees.

- District coordinating committee
- District Planning committee
- District Agriculture committee
- District Price fixed committee
- District Housing committee
- District Child Production committee
- Water and sanitation committee.
- District Environmental Law implementation committee
- District Security committee
- District Land use committee
- District Disaster Management Committee
- Audit Management Committee

II. Co-ordinating the activities of the Nongovernmental Organizations to provide impartial humanitarian Services.

1.4. Organizational Chart



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

Population and major occupation

The population of the district on 2019.12.31 as per report from divisional secretaries is 184,444 member of 47,292 families. Out of them 37,310 members are residing in the town areas and 147,134 are in rural areas. The population density for urban areas is 1,549 people for square km and 77 people per square km in rural areas. The ethnic wise ratio is Tamils 83.78% Sinhalese 9.72% and Muslims 6.5%.

The major livelihood activities of the district are cultivation, minor industries, livestock raring and business major section of the staff officers are natives or those who reside in the district itself.

The activities of Vavuniya financial institution are being held successfully. The private sector and NGOO are contributing a lot to the livelihood of the district. However a small section of the people of the district is residing scatter over the country due to the war situation prevailed in the past. It is also observed that many educated youths are without suitable job opportunities.

Informations of the Distric Location

⁕ Province	- Northern
⁕ Name of the Administrative District	- Vavuniya
⁕ Total Land Area	-1967 Km^2
⁕ No. of Divisional Secretariats	- 04 (Four)
⁕ No. of Grama niladhari Divisions	-102
⁕ No. of Villages	- 512

Basic Informations of Vavuniya District as at 31.12.2019

	DETAILS	DIVISIONAL SECRATARIAT VAVUNIYA	DIVISIONAL SECRATARIAT VAVUNIYA NORTH	DIVISIONAL SECRATARIAT VAVUNIYA SOUTH	DIVISIONAL SECRATARIAT CHEDDIKULAM	TOTAL OF VAVUNIYA DISTRICT
1	No. of Grama Niladari Divisions	42	20	20	20	102
2	No. of Villages	218	110	91	93	512
3	No. of Families	32,295	3,181	3,604	8,212	47,292
4	No. of Members	125,952	12,407	14,058	32,027	184,444
5	No.of Boys	61,275	6,416	6,910	16,182	90,783
6	No.of Girls	64,678	5,991	7,148	15,844	93,661
7	Total Land Area(Km^2)	590	746	236	395	1,967

Chapter 02 – Progress and the Future Outlook

Several Projects had been carried out during the last year targeting the development of vavuniya administrative district. There were implementing in several sectors such as livelihood assistance for improvement of agriculture, public utilities, infrastructure Facilities, poverty alleviation programs for rural communities, resettlement, road transport facilities, development of school, development of rural facilities, sports, development of religions places and loan facilities for several business entrepreneurships.

An allocation of rupees 408.25 million was received in to implement 830 project under the "Gamberaliya" accelerated rural development programme under this programme 821 project had been successfully completed in the said year and the remaining nine works had been completed by now , in all the divisional secretariat are under the district.

110 drinking water project at the cost of Rs. 12.8 billion , 450 project under stage I of housing project cost of Rs.450 million ,550 project at the cost of Rs.550 million under stage II and 25 project at the cost of Rs.25 million under stage III were implemented to them Funds allocated by Ministry of National Polices Economic Affairs, Resettlement, Reconstruction development of northern province and the youth affairs.

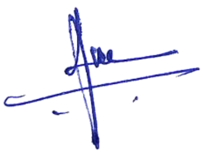
Several project such as construction of paddy thrashing floors, renovation of agricultural wells, purchase of paddy establishment of green clubs, distribution of lemon plants etc were successfully completed with funds of Rs.21.3 billion through the district agriculture office.

An allocation of Rs.28 million had been received by the district business entrepreneurship sector for those successfully rural level business entrepreneurs were awarded with a loan of Rs. 8 million.

We may shall that the challenges faced in the accelerated implementation of these special project as the unprecedented rain and the non-receipt of adequate funds in time.

It is observed that the livelihood of the resident of vavuniya district has been in created and I am well pleased in publishing the statistics ,Annual Performance report for the year 2019 which is self-explanatory of the development in a book from express

Also I like to thanks to all my officers who actively endeavoured to make the task a success amidst the fierceful covid-19 environment.



S.M.Saman Bandulasena
Govt.Agent / District Secretay,
Vavuniya.

S.M.Saman Bandulasena
District Secretary/Government Agent
Vavuniya

Chapter 03 – Overall Financial Performance for the Year ended 31st December 2019

3.1. Statement of Financial Performance

ACA-F

Statement of Financial Performance
for the period ended 31st December 2019

Rs.

Budget 2019		Note	Actual 2019	Actual 2018	
-	**Revenue Receipts**			-	
-	Income Tax	1	-	-	ACA-1
-	Taxes on Domestic Goods & Services	2	-	-	ACA-1
-	Taxes on International Trade	3	-	-	ACA-1
-	Non Tax Revenue & Others	4	-	-	ACA-1
-	**Total Revenue Receipts (A)**		-	-	
-	**Non Revenue Receipts**				
-	Treasury Imprests		2,639,782,000	1,741,191,613	ACA-3
-	Deposits		298,359,834	236,237,783	ACA-4
-	Advance Accounts		11,412,367	15,981,003	ACA-5/5(a)
-	Other Receipts		85,074,479		
-	**Total Non Revenue Receipts (B)**		**3,034,628,680**	**1,993,410,399**	
-	**Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)**		**3,034,628,680**	**1,993,410,399**	
-	**Less: Expenditure** **Recurrent Expenditure**				
179,125,000	Wages, Salaries & Other Employment Benefits	5	178,498,666	156,037,517	ACA-2(ii)
48,705,000	Other Goods & Services	6	46,495,846	45,575,654	ACA-2(ii)
1,470,000	Subsidies, Grants and Transfers	7	1,246,136	1,282,198	ACA-2(ii)
-	Interest Payments	8	-	-	ACA-2(ii)
-	Other Recurrent Expenditure	9	-	-	ACA-2(ii)
229,300,000	**Total Recurrent Expenditure (D)**		**226,240,648**	**202,895,369**	
	Capital Expenditure				
18,000,000	Rehabilitation & Improvement of Capital Assets	10	13,271,036	16,812,804	ACA-2(ii)
34,100,000	Acquisition of Capital Assets	11	21,610,069	52,999,580	ACA-2(ii)
-	Capital Transfers	12	-	-	ACA-2(ii)
-	Acquisition of Financial Assets	13	-	-	ACA-2(ii)
1,900,000	Capacity Building	14	1,899,412	1,797,774	ACA-2(ii)
1,350,000	Other Capital Expenditure	15	1,348,860	-	ACA-2(ii)
55,350,000	**Total Capital Expenditure (E)**		**38,129,376**	**71,610,158**	
	Main Ledger Expenditure (F)		**265,579,716**	**280,528,635**	
	Deposit Payments		249,642,412	259,672,832	ACA-4
	Advance Payments		15,937,304	20,855,803	ACA-5/5(a)
	Total Expenditure G = (D+E+F)		**529,949,740**	**555,034,162**	
284,650,000	**Imprest Balance as at 31st December 2019 H = (C-G)**		**2,504,678,940**	**1,438,376,237**	

3.3. Statement of Financial Position

ACA-P

Statement of Financial Position
As at 31st December- 2019

	Note	Actual 2019 Rs	2018 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	1,579,055,053	1,533,908,436
Financial Assets			
Advance Accounts	ACA-5/5(a)	48,216,868	45,457,146
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		**1,627,271,921**	**1,579,365,582**
Net Assets / Equity			
Net Worth to Treasury		(63,247,362)	(17,289,662)
Property, Plant & Equipment Reserve		1,579,055,053	1,533,908,436
Rent and Work Advance Reserve	ACA-5(b)	-	-
Current Liabilities			
Deposits Accounts	ACA-4	111,464,230	62,746,808
Imprest Balance	ACA-3	-	-
Total Liabilities		**1,627,271,921**	**1,579,365,582**

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 5 to 41 and Notes to accounts presented in pages from 42 to 49 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 Finacial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.

....
Chief Accounting Officer
Name :
Designation :
Date : 26/02/2020

S. Hettiarachchi
Secretary
Ministry of Public Administration,
Home Affairs and Provincial Councils
& Local Government
"NILA MEDURA"
Elvitigala Mw., Narahenpita, Colombo - 05.

....
Accounting Officer
Name :
Designation :
Date : 22/02/2020

S.M.Saman Bandulasena
District Secretary/Government Agent
Vavuniya

....
Chief Accountant
Name :
Date : 19/02/2020

A.Balakumar
Chief Accountant
District Secretariat
Vavuniya.

3.4. Statement of Cash Flows

ACA-C

Statement of Cash Flows
for the Period ended 31st December-2019

	Actual 2019 Rs.	2018 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	1,989,725,123
Revenue Collected from the Other Heads	65,965,947	
Imprest Received	2,639,782,000	
Total Cash generated from Operations (a)	**2,705,747,947**	**1,989,725,123**
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	202,474,568	820,537,740
Subsidies & Transfer Payments	1,246,136	1,282,198
Expenditure on other Heads	2,427,516,116	
Imprest Settlement to Treasury	-	-
Total Cash disbursed for Operations (b)	**2,631,236,820**	**821,819,938**
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)	**74,511,127**	**1,167,905,185**
Cash Flows from Investing Activities		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Recoveries from Advance	15,995,779	
Total Cash generated from Investing Activities (d)	**15,995,779**	-
Less - Cash disbursed for:		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	37,080,351	1,167,905,185
Advance Payments	22,394,413	
Total Cash disbursed for Investing Activities (e)	**59,474,764**	**1,167,905,185**
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(d)-(e)	**(43,478,985)**	**(1,167,905,185)**
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)	**31,032,142**	-
Cash Flows from Fianacing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Deposit Received	263,191,066	
Total Cash generated from Financing Activities (h)	**263,191,066**	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Deposit Payments	232,158,923	-
Total Cash disbursed for Financing Activities (i)	**232,158,923**	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	**31,032,142**	-
Net Movement in Cash (k) = (g) -(j)	0	-
Opening Cash Balance as at 01st January		
Closing Cash Balance as at 31st December	-	

3.5 Notes to the Financial Statements

Basis of Reporting

1. Reporting Period
   The reporting period for these Financial Statements is from 01st January to 31st December 2019

2. Basis of Measurement
   The Financial Statements have been prepared on historical cost modified by the revaluation of certain assets and accounted on a modified cash basis, unless otherwise specified.
   The figures of the Financial Statements are presented in Sri Lankan rupees rounded to the nearest rupee.

3. Recognition of Revenue
   Exchange and non-exchange revenues are recognised on the cash receipts during the accounting period irrespective of taxable period.

4. Recognition and Measurement of Property, Plant and Equipment (PP&E)
   An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

   PP& E are measured at a cost and revaluation model is applied when cost model is not applicable

5. Property, Plant and Equipment Reserve
   This revaluation reserve account is the corresponding account of PP&E

6. Cash & Cash Equivalents
   Cash & cash equivalents include local currency notes and coins on hand as at 31st December 2019.

3.6 Performance of the Revenue Collection

Rs. ,000

REVENUE CODE	DESCRIPTION OF THE REVENUE CODE	REVENUE ESTIMATED		COLLECTED REVENUE	
		ORIGINAL	FINAL	AMOUNT (RS.)	AS A % OF FINAL REVENUE ESTIMATED
4000-1003-07-02	Registration fees	7,040	7,040	8,484	120.5%
4000-1003-07-03	Private Timber Transport	-	-	47	
4000-1003-07-05	Explosive Permit	80	80	133	167.25%
4000-1003-07-99	Other Licence fees	150	150	92	61.92%
4000-2002-01-01	Rent on Govt. Building & Housing	3,150	3,150	3,558	112.97%
4000-2002-01-02	Rent on crown forests	-	-	4,121	
4000-2002-02-99	Interest on Other	2,300	2,300	2,533	110.15%
4000-2003-02-13	Examination & Other fees			209	
4000-2003-02-14	Fees under the Motor Traffic Act & Other receipts			30,104	
4000-2003-02-99	Sundries Admin. Fees & Charges	1,000	1,000	1,440	144,06%
4000-2003-99-00	Other Receipts	3,000	3,000	2,779	92.65%
4000-2004-01-00	Social Security contribution			12,218	

3.7. Performance of the Utilization of Allocation

Rs,000

TYPE OF ALLOCATION	ALLOCATION		ACTUAL EXPENDITURE	ALLOCATION UTILIZATION AS A % OF FINAL ALLOCATION
	ORIGINAL	FINAL		
Recurrent	215,000	229,300	226,240	98.66%
Capital	54,000	55,350	38,129	68.88%

3.8 In terms of F.R.208 grant of allocations for expenditure to this Department / District Secretariat/ Provincial Council as an agent of the other Ministries/ Departments

Rs. , 000

Serial No	Allocation Received from which Ministry/ Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
			Original	Final		
1	Presidential Secretariat	Grama Shakthi	66,830	66,830	39,773	59.51%
2		Kidney Disease Programme	2,197	2,197	1,928	87.76%
3		National Food Programme	5	5	5	100%
4		National Festival	89	89	55	62.64%
5		Save the Childran National Programme	399	399	350	87.86%
6		Construction of Temple	2,000	2,000	20	10.00%
7		Smart Srilanka	5,525	5,525	1,511	27.35%
8	Ministry of Budhdhsasana	Construction of Temple	2,437	2,437	175	7.21%
9	Ministry of National Policies & Economic Affairs	Graduate Trainees Allowance	29,280	29,280	21,158	72.26%
10		DCB	29,503	29,503	12,083	40.95%
11		WFP	125	125	124	99.78%
12		RIDP	100,389	100,389	41,779	41.61%
13		Gamperaliya	408,250	408,250	349,299	85.56%
14		Small Enterprises Division	3,890	3,890	3,752	96.46%
15	Ministry of Justice		4,074	4,074	3,856	94.65%
16	Ministry of Agriculture	Paddy	200,000	129,665	129,665	100%
17			16,800	16,800	14,770	87.91%
18	Ministry of Women & Child Affairs	Pregnant Mothers	52,000	52,000	51,216	98.49%
19			4,244	4,244	4,005	94.37%
20	Ministry of mass media		43	43	36	83.44%
21	Ministry of land & Parliamentary Reforms	Land grant	809	809	783	96.89%
22			2,325	2,325	2,037	87.63%

23	Ministry of Primary Industries and Social Empowerment	Kidney	78,902	78,902	78,820	99.89%
24		Disable	67,822	67,822	67,548	99.59%
25		Elders	53,489	53,489	53,014	99.11%
26		Over 100	240	240	195	81.25%
27	Ministry of Public Administration & Disaster Management	Emergency relief assistance	2,199	2,199	1,396	63.50%
28		Renovation of Safety Centre	2,024	2,024	2,024	100%
29		Reduce the Disaster by flood	6,691	6,691	1,672	24.99%
30			2,282	2,282	2,090	91.60%
31	Ministry of Industry & Resettlement of protracted Displaced persons, Co-Operative development & Vocational training & Skills development	TFR – Housing Programme	556,000	556,000	341,011	61.33%
32		IDPS	30,800	30,800	26,455	79.40%
33		Nanwamu Lanka	113,000	113,000	178	0.15%
34	Ministry of internal & Home Affairs and provincial Councils & Local Government		387	387	324	83.62%
35	Ministry of National integration official languages, social progress and Hindu Religious Affairs	Development Project	14,161	14,161	6,233	44.01%
36		ONUR	68,348	68,348	13,221	10.58%
37			1,317	1,317	1,260	95.72%
38	Ministry of Megapolis & Western Development	Sukitha Purawara	5,000	5,000	1,279	25.59%
39	Ministry of Telecommunication, Foreign Employment and Sports		5,723	5,723	5,413	94.60%
40	Ministry of Science, Technology and Research		584	584	419	71.90%
41	Department of Buddhist Affairs	Dhahampasala Programme	9,089	9,089	8,883	97.73%
42			1,112	1,112	1,070	96.19%
43	Department Of Muslim Religious & Cultural Affairs	Development works	450	450	440	97.99%
44			9	9	9	100%
45	Department of Christian Religious Affairs	Construction work for Church	1,200	1,200	1,026	85.54%
46		Construction of Dug well	566	566	563	99.49%
47	Department of Cultural Affairs		854	854	667	78.16%

48	Department of Government Information		123	123	117	95.41%
49	Department of Social Services		2,860	2,860	2,481	86.74%
50	Department of Probation and Child care services		3,540	3,540	3,202	90.44%
51	Department of Sports Development	Renovation of Play grounds	8,000	8,000	7,900	98.75%
52			271	271	-	0%
53	Department of Immigration & Emigration		256	256	192	74.82%
54	Department of Registration of Persons		6,315	6,315	6,233	98.69%
55	Department of Census Statistics		1,337	1,337	1,228	91.84%
56	Department of Registrar General's	Registrar Payment	485	485	475	97.87%
57	Department of Wildlife Conservation	Wild life Affected	78	78	78	100%
58	Department of Motor Traffic	Building construction work	1,497	1,497	–	0%
59			805	805	719	89.35%
60	Department of Community Based corrections		1	1	–	0%
61	Department of Land use Policy planning		539	539	530	98.37%
62	Department of Manpower and Employment		460	460	379	82.41%

3.9 .Performance of the Reporting of Non- Financial Assets

Rs. ,000

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2019	Balance as per financial Position Report as at 31.12.2019	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	657,603	657,603		
9152	Machinery and Equipment	159,175	159,175		
9153	Land	751,818	751,818		
9154	Intangible Assets				
9155	Biological Assets				
9160	Work in Progress	10,457	10,457		
9180	Lease Assets	-	-		

3.10 Auditor General's Report

Summary Report of the Auditor General on the Financial Statements of the District Secretariat, Vavuniya for the year ended 31 December 2019 in terms of section II (I) of the National Audit Act No.19 of 2018.

1. Financial Statements

1.1 Preconceived Opinion

The Statement of financial as at 31st December 2019 of District Secretariat Vavuniya and Financial Performance for the year ended as at that date including the cash flow which was included in the financial statements for the year ended 31st December 2019 were audited under the section 154 (1) of the constitution of Democratic Socialist Republic of Sri Lankans to be read with the National Audit Act No 19 of 2018. Our comments and observation are found in this report which will be submitted to the District Secretariat Vavuniya according to the Section 11(1) of National Audit Act No 19 of 2018 Auditor General Report will be submitted 10 of National Audit Act 19 of 2018 to be read along with the article 154(6)

In my opinion its reflect the fair condition and real commutation theory, except the impact of the matter mentioned in paragraph 1.6 of this statements those financial statement prepared in accordance with the circular of the government account circular No 271/2019 3rd of December 2019. The financial statements of the District Secretariat of Vavuniya and financial performance and cash flow which was ended as at 31st December 2019.

1.2 The basis for Preconceived opinion

I have done the audit according to the Sri Lanka Audit standard my responsibility in regard to financial statement has been described in auditor responsibility section. I believed that I have sufficient and suitable auditory evidence to provide my opinion.

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

In General responsibility of the Accounting Officer is to prepare the financial statements and determine internal control and make statements absence of errors or fraud accordance with the provision of the Government Accounts Circular No.271/2019 of 3rd December 2019 in accordance with accepted accounting theory and reflecting the read and reasonable condition.

In order to prepare periodical annual financial statement by the District Secretariat according to the section 16(1) of National Audition Authority Act No 19 of 2018, reports and books should be maintained properly in relation to the income, expenditure, assets and liabilities.
According to the sub section 38(1) (c) of National Audit Authority Act, necessary changes must be made to develop and implement the construction control system for the financial control and periodic review of the efficiency procedure to be certified by the accounting officers at the District Secretariat.

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

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

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

- The basis for my suggestion is that the identification of danger of the financial statements revealing the fraud and errors, and planning the appropriate accounting method suited to the circumstance and obtaining the relevant accounting evidence, the impact occasioned due to fraud is greater than the fair statement of account impact. The reason for the area of fraud is wrong combination, preparation of wrong documents, deliberate outs, and avoidance of internal control.

- In order to plan the appropriate accounting procedure suited to the circumstance, it was not considered to disclose the secession about the effectiveness of the internal control of the District Secretariat.

- The structure of the accounting statements containing transparency the issues and receipts required for contents and to do the assessment of the appropriate and other incidents are incorporated in the financial statement.

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

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

1.5 Report related to the other legal requirements

According to the section 6 (D) 06 National Audit Act No 19 of 2018 I am informs following Matters.

(a) the financial statements comply with the previous year
(b) My recommendations regarding the previous year financial statement were implemented.

Paragraph Note	Audit Monitoring	Recommendation
1.6.2(iv)	The receipt of Rs.165,490/= from sale of physical assets during the assessments year was not accounted as the statement of cash flows from investment activities in the Financial statement	The funds received from sale of physical assets must be shown under investment activities in the statement of cash flows.
1.6.2.(a)(i)	As estimated interest from loans & Advances given to public officers interest of Rs.2,495,280 received as interest during the year was not accounted as the funds from investment activities in statement of cash flows prepared for the financial year.	The funds received from grading loans and advance to public officers is to be accounted under the funds received from investment activities in the statement of cash flows

1.6.3 Financial Statement

1.6.3.1 Non Financial Assets

Audited as below

The value of Assets and equipment had been expressed as Rs.1,579,055,053 in the finance related report prepared as at 31st December of the said financial year as here the value of same is stated as Rs.1,576,746,739 in the Treasury Print Outs and hence a difference of Rs.2,308,314 was identified.

1.6.4.2 Financial flow from investment activities audited as below

b. The receipt of Rs.165,490 from sale of physical assets had not been accounted as statement of cash flows from investment activities in the Financial statement.

c. The receipt of Rs.2,533,523 as interest from Advance to Public officers Account during the financial year was not accounted as the statement of cash from investment activities in the financial statement

.

2. Financial analysis

2.1 Certification to be done by Accounting Officers

Through the Accounting officers is expected to give a certificate on the following in terms of the provisions under 38th article of National Audit Act No 19 of 2018, action was not taken accordingly

Though the Chief Accounting officer and the Accounting officer should certify that an efficient internal control system is established and maintained at the District Secretariat for the Financial control, a study is to done on the efficiency of such system in writings necessary modifications in such system are to be made to run it efficiently in accordance to the study commitment and the copies of such study to be forwarded the General Auditor, no evidence of such survey was submitted to the Audit

2.2 Non – obidins of the law, system and regulations

Instances of Non- obidins of law system and regulations are given below

Law, System and Regulations	
Para 2.1 of Public Administration Circular No 09/2009 of 16th April 2009	The arrival and departure of all officers including of Head of the department are to be certified by Thumb impression machine but it was identified that the arrival and departure was not registered in the Thumb impression machine at Vavuniya district secretariat.

Chapter 04 – Performance indicators

4.1 Performance indicators of the Institute (Based on the Action Plan)

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100% - 90%	75% - 89%	50% - 74%
No of families provided by livelihood assistance to commence their activities.		√	
No of families provided with revolving loans to start the income generation projects under Gramashakthy & Samurdhi Programs.		√	
Establishment of small & medium enterprises			√
Provide housing assistance			√
No of families included under Samurdhi relief program.		√	
Establish home gardens		√	
Produce paddy			√
Produce grains			√
Produce vegetable			√
Produce milk			√
Produce meat		√	
Produce eggs			√
Renovate tank			√
Construct agro wells			√
New buildings constructed for health institutions			√
Facilities upgraded for health centre			√
Include new ambulance in service			√
Control Dengue disease		√	
Construct/ renovate class room buildings			√
Construct science labs building		√	
Establish/ renovate smart class rooms			√

Conduct teachers training			√
Construct/ renovate preschool			√
Provide free pipe line water connection		√	
Complete open dug wells			√
Construct tube wells			√
Renovate open dug wells			√
Install water purifying systems			√
Establish community water supply scheme			√
Provide free electricity connection		√	
Renovate rural roads			√
Renovate religious places		√	
Establish children park			√
Renovate play grounds			√
Production of paddy			√
Production of other grains			√
Production of vegetable			√
Production of milk			√
Production of Egg			√
Meat Produce		√	

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

5.1 Indicate the Identified respective Sustainable Development Goals

Goal / Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0% - 49%	50% - 74%	75% - 100%
1.No Poverty	Livelihood Support	1337 Families Provided by Livelihood Assistance their Livelihood Activities.		√	
	Capital accumulation	724 Families Provided by Revolving Loans for Income Generation Projects under Gramashakthy & Samurdhi Programs.			√
	Enterprise Development	32 number small & medium enterprises Established		√	
	Decent Habitation	Housing Assistance Provide to 1585 families		√	
2. Zero Hunger	Relief Programs	23,837 Families included under samurdhi relief program.			√
	Food for all	279 House gardens established			√
	Increased food production	77,646 MT Paddy Produced		√	
	Increased food production	9,736 MT Grains Produced		√	
2.Zero Hunger	Increased food production	13,574 MT Vegetable Produced		√	
	Increased food production	33,880 MT Lit Milk produced per day		√	
	Increased food production	6,793 Kg meat produced per day			√
	Increased food production	25,021 Eggs produced per day		√	
	Agriculture infrastructure Development	19 Tanks renovated		√	
	Agriculture infrastructure Development	36 Agro wells constructed		√	
3.Good Health	Improved Health Institutions	04 New Buildings Constructed for health		√	

& Wellbeing		institutions			
	Improved Health Institutions	Facilities upgraded for 06 health centres		√	
	Improved Health facilities	02 Ambulance newly included in service		√	
	Improved Health Condition / situation	Dengue diseases			√
4.Quality Education	Improved Education facilities	20 class room buildings constructed / renovated		√	
	Improved Education facilities	02 Science labs buildings constructed.			√
	Smart education system	08 Smart class rooms established / renovated.		√	
	Quality Input	24 Teachers trainings conducted		√	
	Primary Education for all	Constructed / Renovated preschools 10		√	
6.Clean Water & Sanitation	Clean water facilities	230 free pipe line water connection provided			√
	Sufficient water sources	44 open dug wells completed		√	
	Sufficient water sources	28 tube wells constructed		√	
	Sufficient water sources	6 open dug wells renovated		√	
6.Clean Water & Sanitation	Clean water facilities	121 water purifying systems installed		√	
	Clean water facilities	21 community water supply scheme established		√	
7 Affordable clean energy	Electricity to all	221 free electricity connection provide		√	
9. Industry innovation & infrastructure	Easy access	230.4 km rural road renovated		√	
11. sustainable cities & communities	Permanent settlement	366 religious places renovated			√
	Improved recreations	32 children park established		√	
	Improved recreations	158 play grounds renovated		√	
12. Reasonable	Increased Production	Paddy Production 77,646 MT		√	

consumption & production	Increased Production	Production of other grains 9,736 MT		√	
	Increased Production	Production of vegetable 13,574 MT		√	
	Increased Production	Milk Production		√	
	Increased Production	Egg production 25.021 Nos /day		√	
	Increased Production	6.793Kg meat produced per day			√

5.2 Briefly explain the achievements and challenges of the Sustainable Development Goals

1. .**No Poverty –** Reasonable no of families increase their income and 1585 families benefitted through housing assistance program. Further the needs are identified and funding sources to be identified.

2. **Zero Hunger-** Most vulnerable families (23,837) are included under samurdhi relief program and further families are in waiting list. But all over, the scarcity of food for a person in this area is very rare. Production of food materials were affected by the disaster such as flood and drought was encountered in past years. Irrigation system development also high priority need to improve agriculture activities.

3. **Good health & wellbeing –** Need for modern health facilities in this district is still exists. Rural health facilities also to be modernized. Shortage of heath staff to be settled.

4. **Quality Education –** Education performance in town school are satisfied but the rural school are not shortage of teacher in selected subjects is still exists mainly in rural areas.

6. **Clean water & Sanitation –** Town are mostly covered by pipe born water. New water resource established (ie: Peraru water project) but the water scarcity is still exists in rural areas. Rural water supply schemes/ community water supply projects to be established to resolve this problem. Further quality of ground water also not suitable for drinking purpose in some areas. It causes severe kidney diseases. The district included in national CKD program.

7. **Affordable Clean Energy –** Almost all the families provided electricity through national grid. Further there are possibilities to establish solar power & wind power sources. Private sector participation / investment is need to this type of establishment.

9. **Industry Innovation & Infrastructure –** Need for infrastructure development such as roads & bridges are very high. But available fund is not sufficient to meet the needs

immediately. Further I road project expected in 2019 but it is postponed to 2020. Under this project 271.5 Km roads will be improved by carpet.

11. **Sustainable Cities & Communities-** Road network and drainage system to be considered for development. General hospital vavuniya also facing difficulties due to shortage of land for further expansion. Constructed dedicated economic center must be opened for beneficiaries as early as possible. A district level sport complex constructed in Omanthi and not handed over to public.

12. **Reasonable consumption & Production-** Agriculture production to be increase with the introduction of new technology. Development of irrigation tanks and cannel system also very important to increase agriculture production.

Conclusion

The government of Sri Lanka has been implemented several programs in 2019 for the economic enhancement and social improvement of its people.

Such as

1. Gramashakthy Program
2. Gamperalia Development Program
3. Rural Infrastructure Development Program
4. Decentralized Budget Program
5. Resettlement Program for IDPs & Long term IDPs
6. Economic Enhancement Program
7. Provincial Specific Grant
8. Criteria Based Grant

These program were designed to improve the living standards of rural population where the poverty & Vulnerability is very high. These programs always contribute to the achievement of many sustainable development goals.

But the need of communities are very high. The financial situation will not permit to achieve these goals immediately. Therefore a considerable times is need to the successful achievement of SDG. Further the peaceful situation and steady government also essential to enhance this practice.

Chapter 06 – Human Resource Profile

06.1 Cadre Management

	Approved Cadre	Existing Cadre	Vacancies/Excess
Senior	08	08	0
Territory	04	03	1
Secondary	68	61	7
Primary	32	26	6

6.3 Human Resource Development

Name of the Programme	No .of staff trained	Duration of the Programme	Total Investment (Rs'000)		Nature of the Programme (Abroad / Local)	Output/ Knowledge Gained
			Local	Foreign		
Training on optimistic attitude	170	01	21			
Personal fail maintenance	45	01	17			
Land administration	36	02	33			
Productivity system	35	01	23			
Professional development & leadership training	40	02	398			
Office system & Office procedure	75	02	55			
Government finance management	60	01	53			
Implementing productivity system	45	02	23			
Website development	10	02	6			
Team building & leadership training	35	02	409			

Chapter 07 – Compliance Report

No.	Applicable Requirement	Compliance Status (Complied / Not Complied)	Brief explanation for Non Compliance	Corrective actions proposed to avoid non – compliance in future
1	The following Financial Statements/ accounts have been submitted on due date	Complied		
1.1	Annual financial statements	Complied		
1.2	Advance to public officers account	Complied		
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	None		
1.4	Stores Advance Accounts	None		
1.5	Special Advance Accounts	None		
1.6	Others	None		
2	**Maintenance of books and registers (FR445)**			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		
2.8	Stocks Register has been maintained and update	Complied		
2.9	Register of Losses has been maintained and update	Complied		

2.10	Commitment Register has been maintained and update	Complied		
2.11	Register of Counterfoil Books (GA – N20) has been maintained and update	Complied		
03	**Delegation of functions for financial control (FR 135)**			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The Authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
4	**Preparation of Annual Plans**			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has prepared	Complied		
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied		
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied		
5	**Audit queries**			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
6	**Internal Audit**			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2019	Complied		

6.2	All the Internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub- section 40(4) of the National Audit Act No.19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	**Audit and Management Committee**			
7.1	Minimum 04 meetings of the Audit and Management committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	**Asset Management**			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No.01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		

9	**Vehicle Management**			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied		
9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103,104,109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re- tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	**Management of Bank Accounts**			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	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	**Utilization of Provisions**			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		

12	**Advance to Public officers Account**			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	**General Deposit Account**			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	**Imprest Account**			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad- hoc sub imprests issued as per F.R.371 settled within one month from the completion of the task	Complied		
14.3	The ad- hoc sub imprests had not been issued exceeding the limit approved as per F.R.371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	**Revenue Account**			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the deposit Account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
16	**Human Resource Management**			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		

16.3	All reports have been submitted to MSD in terms of their circular no.04/2017 dated 20.09.2017	Complied		
17	**Provision of information to the public**			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right to information Act and Regulation	Complied		
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate/ allegation to public authority by this website or alternative measures	Complied		
17.3	Bi-Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied		
18	**Implementing citizens charter**			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied		
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter/ Citizens client's charter as per paragraph 2.3 of the circular	Complied		
19	**Preparation of the Human Resource Plan**			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018	Complied		
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied		
19.3	Annual Performance agreements have been signed for the entire			

	staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
20	**Responses Audit Paras**			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Not Complied	Action will be going on the rectified	