



வார்டிகை கார்ட்டு சாடன வார்டல - 2020

வருடாந்த மதிப்பீட்டு அறிக்கை - 2020

Annual Performance Report - 2020



# English

டிஸ்ட்ரிக்ட் லேகலீ கார்ட்டால - வவுனியாவ  
மாவட்ட செயலகம் - வவுனியா  
District Secretariat - Vavuniya

**Annual Performance Report for the year 2020**

**Name of the Institution: - District Secretariat, Vavuniya**

**Expenditure Head No :- 266**

Chapter 01 – Institutional Profile / Executive Summary

Chapter 02 – Progress and the Future Outlook

Chapter 03 – Overall Financial Performance for the year

Chapter 04 – Performance indicators

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

Chapter 06 – Human Resource Profile

Chapter 07 – Compliance Report

## **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 Mullaitthivu 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.

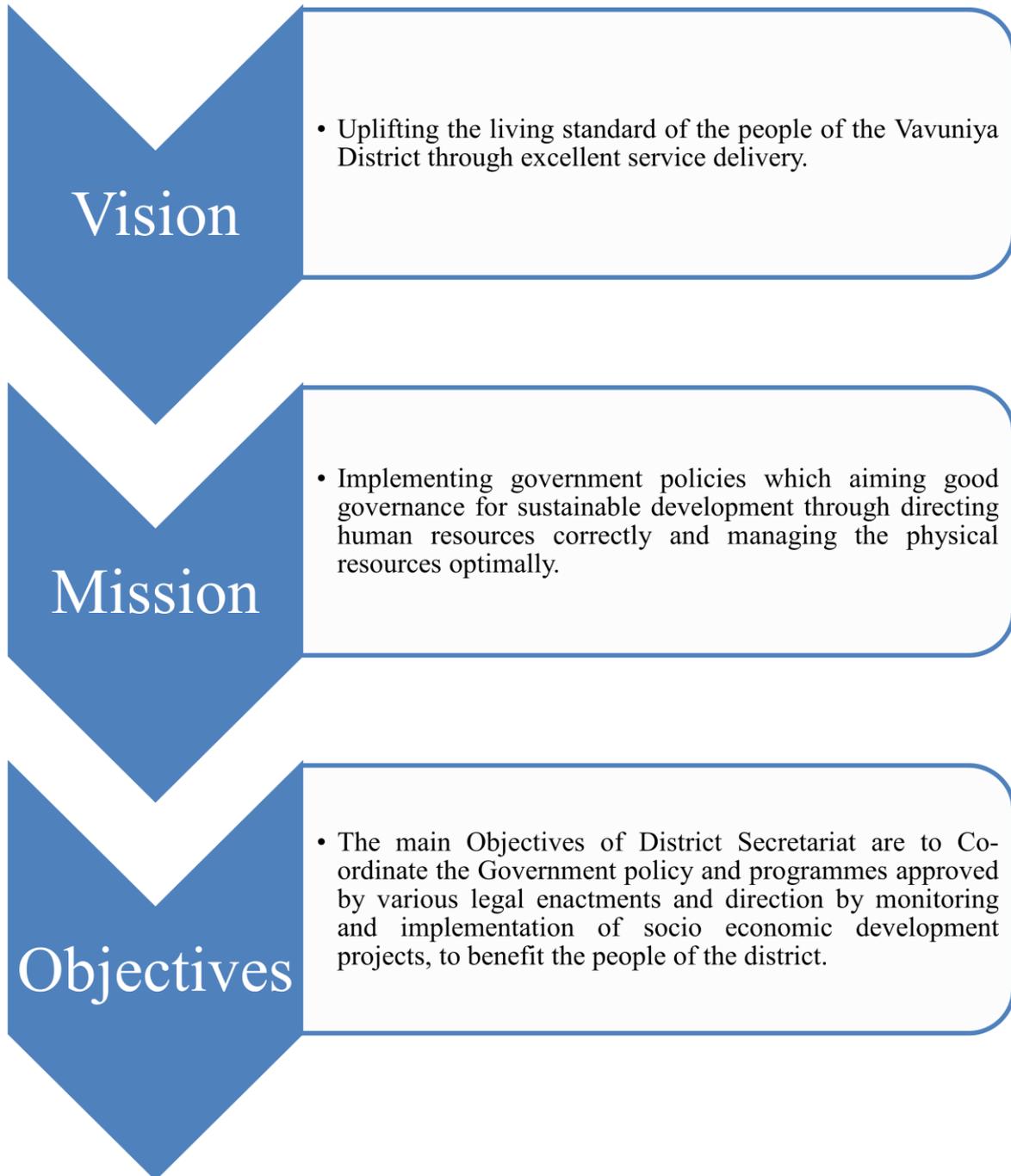
During the Portuguese regime the area was divided in to parishes to suit with churches but they could not get it implemented. Subsequently when the whole Vanni was brought under their control in 1783 the divisions named “parishes” were introduced. At the in inception of the Dutch regime as a fort was 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-2020



### 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.

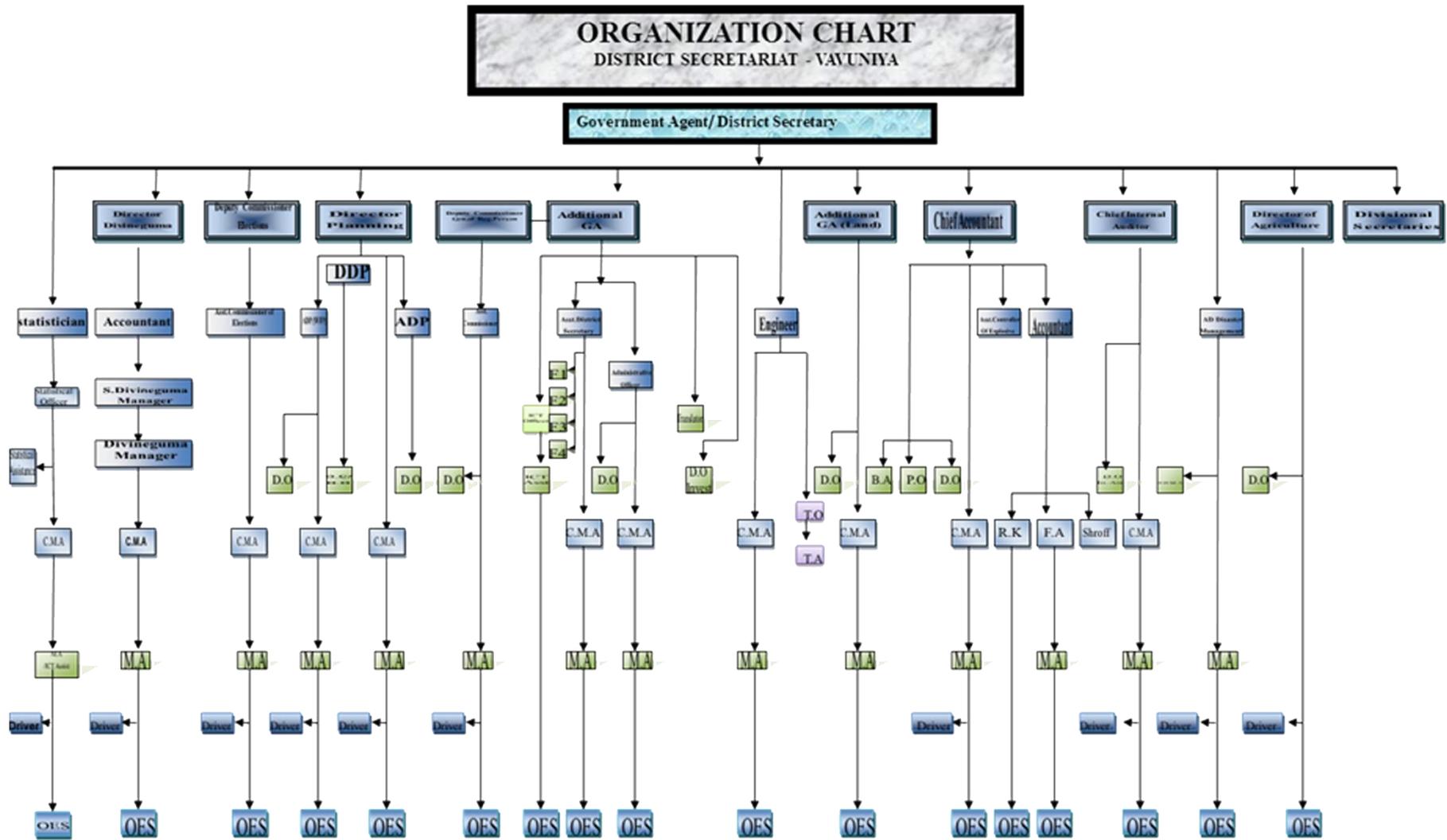
## **C). Co-ordinating Functions**

**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 2020.12.31 as per report from divisional secretaries is 189,080 member of 47,292 families. Out of them 38,248 members are residing in the town areas and 150,832 are in rural areas. The population density for urban areas is 1,625 people for square km and 92 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 rearing 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 NGO 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 <sup>2</sup>
* No. of Divisional Secretariats	- 04 (Four)
* No. of Grama niladhari Divisions	-102
* No. of Villages	- 512

**Basic Informations of Vavuniya District as at 31.12.2020**

	<b>DETAILS</b>	<b>DIVISIONAL SECRETARIAT AT VAVUNIYA</b>	<b>DIVISIONAL SECRETARIAT VAVUNIYA NORTH</b>	<b>DIVISIONAL SECRETARIAT VAVUNIYA SOUTH</b>	<b>DIVISIONAL SECRETARIAT CHEDDIKULAM</b>	<b>TOTAL OF VAVUNIYA DISTRICT</b>
<b>1</b>	No. of Grama Niladari Divisions	42	20	20	20	102
<b>2</b>	No. of Villages	218	110	91	93	512
<b>3</b>	No. of Families	32,295	3,181	3,604	8,212	47,292
<b>4</b>	No. of Members	129,118	12,719	14,411	32,832	189,080
<b>5</b>	No. of Boys	62,815	6,577	7,084	16,589	93,065
<b>6</b>	No. of Girls	66,303	6,142	7,327	16,242	96,015
<b>7</b>	Total Land Area(Km <sup>2</sup> )	590	746	236	395	1,967

## Chapter 02 – Progress and the Future Outlook



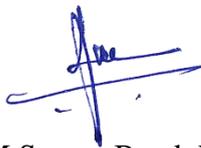
I am well pleased in publishing the report on statistics and Annual Performance for the year of 2020 in respect of Vavuniya District expressing the activities and outcome of the District Secretariat. Vavuniya which could be used by the researchers, policy makers and students for the purpose of their studies to get the situation prevailed and the developments took place in Vavuniya District despite the spread of deadliest COVID – 19 pandemic.

We have had to prioritize the eradication of COVID-19 virus and the security of public from same in the year under review and I could proudly say that we were able to control the disease successfully with the support of officers of all Government Departments, Police and Security Forces under the guidance of His Excellency the President, Hon.Prime Minister, Hon.state Minister of Health, Hon.Governor Northern province and other superiors.

Also we faced the challenges of conducting the Parliamentary Election in August 2020 which we had successfully completed with support of all stakeholders amidst the COVID-19 pandemic in order to assist the residents to perform their democratic duty.

Amidst those two major challenges we implemented 766 development projects at a cost of Rs.1,834Mn. In the fields of Immigration, Housing, Agriculture, Health & Sanitation, Resettlement, Public activities Education etc.. details of which are incorporated in this issue which I hope vastly contributed towards the progressive lifestyle of the residents of Vavuniya District amidst the COVID-19 pandemic.

I like to thank all officers who actively endeavored to make the task of bringing the books to the hands of all a success.



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

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

## Chapter 03 – Overall Financial Performance for the Year ended 31<sup>st</sup> December 2020

### 3.1. Statement of Financial Performance

ACA-F

Budget 2020		Note	Actual		Rs.
			2020	2019	
-	<b>Revenue Receipts</b>				
-	Income Tax	1	-	-	} ACA-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		1,545,404,633	2,639,782,000	ACA-3
-	Deposits		454,368,704	298,359,834	ACA-4
-	Advance Accounts		13,219,242	11,412,367	ACA-5/5(a)
-	Other Receipts			85,074,479	
-	<b>Total Non Revenue Receipts (B)</b>		<b>2,012,992,579</b>	<b>3,034,628,680</b>	
-	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>		<b>2,012,992,579</b>	<b>3,034,628,680</b>	
-	<b>Less: Expenditure</b>				
-	<b>Recurrent Expenditure</b>				
205,256,000	Wages, Salaries & Other Employment Benefits	5	200,458,108	178,498,666	} ACA-2(ii)
47,989,000	Other Goods & Services	6	47,597,271	46,495,846	
1,155,000	Subsidies, Grants and Transfers	7	1,148,299	1,246,136	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
<b>254,400,000</b>	<b>Total Recurrent Expenditure (D)</b>		<b>249,203,678</b>	<b>226,240,648</b>	
	<b>Capital Expenditure</b>				
8,605,000	Rehabilitation & Improvement of Capital Assets	10	8,595,105	13,271,036	} ACA-2(ii)
28,366,000	Acquisition of Capital Assets	11	27,961,698	21,610,069	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
829,000	Capacity Building	14	827,486	1,899,412	
-	Other Capital Expenditure	15	-	1,348,860	
<b>37,800,000</b>	<b>Total Capital Expenditure (E)</b>		<b>37,384,289</b>	<b>38,129,377</b>	
	<b>Main Ledger Expenditure (F)</b>		<b>544,276,684</b>	<b>265,579,716</b>	
	<b>Deposit Payments</b>		526,827,888	249,642,412	ACA-4
	<b>Advance Payments</b>		17,448,796	15,937,304	ACA-5/5(a)
	<b>Total Expenditure G = (D+E+F)</b>		<b>830,864,652</b>	<b>529,949,741</b>	
<b>292,200,000</b>	<b>Imprest Balance as at 31<sup>st</sup> December 2020 H = (C-G)</b>		<b>1,182,127,928</b>	<b>2,504,678,939</b>	
	<b>Imprest Accounts Balance</b>		-		
	<b>Imprest Adjustment Balance</b>		<b>1,182,127,928</b>		

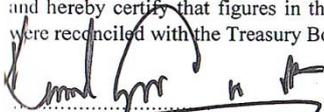
### 3.3. Statement of Financial Position

ACA-P

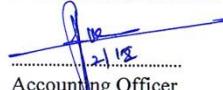
**Statement of Financial Position**  
**As at 31<sup>st</sup> December- 2020**

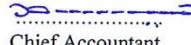
	Note	Actual	
		2020 Rs	2019 Rs
<b><u>Non Financial Assets</u></b>			
Property, Plant & Equipment	ACA-6	1,612,753,468	1,579,055,053
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA-5/5(a)	52,446,424	48,216,868
Cash & Cash Equivalents	ACA-3	-	-
<b>Total Assets</b>		<b>1,665,199,892</b>	<b>1,627,271,921</b>
<b><u>Net Assets / Equity</u></b>			
Net Worth to Treasury		13,441,379	(63,247,362)
Property, Plant & Equipment Reserve		1,612,753,468	1,579,055,053
Rent and Work Advance Reserve	ACA-5(b)	-	-
<b><u>Current Liabilities</u></b>			
Deposits Accounts	ACA-4	39,005,045	111,464,230
Imprest Balance	ACA-3	-	-
<b>Total Liabilities</b>		<b>1,665,199,892</b>	<b>1,627,271,921</b>

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 Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.

  
Chief Accounting Officer  
General Kamal Gunaratne (Retd)  
WWV RWP RSP USP ndc psc MPhil  
Secretary  
State Ministry of National Security,  
Home Affairs and Disaster Management  
Date : 2021.02. 12

General Kamal Gunaratne (Retd)  
WWV RWP RSP USP ndc psc MPhil  
Secretary  
State Ministry of National Security,  
Home Affairs and Disaster Management

  
Accounting Officer  
S.M.Saman Bandulasena  
District Secretary/Government Agent  
Date : 2021.02. 12  
**S.M.Saman Bandulasena**  
**District Secretary/Government Agent**  
**Vavuniya**

  
Chief Accountant  
A.Balakumar  
Date:2021.02.12.  
**A.Balakumar**  
Chief Accountant  
District Secretariat  
Vavuniya.

## 3.4. Statement of Cash Flows

ACA-C

**Statement of Cash Flows  
for the Period ended 31<sup>st</sup> December-2020**

	2020 Rs.	Actual 2019 Rs.
<b><u>Cash Flows from Operating Activities</u></b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected from the Other Heads	180,324,228	82,383,575
Imprest Received	1,545,404,633	2,639,782,000
<b>Total Cash generated from Operations (a)</b>	<b>1,725,728,861</b>	<b>2,722,165,575</b>
<b><u>Less - Cash disbursed for:</u></b>		
Personal Emoluments & Operating Payments	247,466,319	223,895,217
Subsidies & Transfer Payments	1,148,299	1,246,136
Expenditure on other Heads	1,363,435,408	2,503,870,537
Imprest Settlement to Treasury	-	-
<b>Total Cash disbursed for Operations (b)</b>	<b>1,612,050,025</b>	<b>2,729,011,890</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)</b>	<b>113,678,836</b>	<b>(6,846,315)</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Interest	2,310,583	2,533,524
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	228,860	157,380
Recoveries from On Lending	-	-
Recoveries from Advance	17,195,275	15,995,779
<b>Total Cash generated from Investing Activities (d)</b>	<b>19,734,718</b>	<b>18,686,683</b>
<b><u>Less - Cash disbursed for:</u></b>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	37,384,289	38,129,376
Advance Payments	23,570,080	22,394,414
<b>Total Cash disbursed for Investing Activities (e)</b>	<b>60,954,369</b>	<b>60,523,790</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(d)-(e)</b>	<b>(41,219,651)</b>	<b>(41,837,107)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (g)=(c) + (f)</b>	<b>72,459,184</b>	<b>(48,683,422)</b>
<b><u>Cash Flows from Financing Activities</u></b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Deposit Received	454,368,704	298,359,834
<b>Total Cash generated from Financing Activities (h)</b>	<b>454,368,704</b>	<b>298,359,834</b>
<b><u>Less - Cash disbursed for:</u></b>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Deposit Payments	526,827,888	249,676,412
<b>Total Cash disbursed for Financing Activities (i)</b>	<b>526,827,888</b>	<b>249,676,412</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)</b>	<b>(72,459,184)</b>	<b>48,683,422</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>Closing Cash Balance as at 31<sup>st</sup> December</b>		

3.5 Notes to the Financial Statement

ACA-1

Statement of Revenue for the period ended 31<sup>st</sup> December 2020

Revenue Accounting Officer :

Revenue Code	Revenue Title	Revenue Estimate				Revenue Collection			Revenue Refund		Net Revenue
		(1)		(2)		Collection of Arrears Revenue	(4)		Total		
		Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministry/ Dept. (Table 66)		By Cash	Error Corrections			
		1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=2(iii)+(3)-4(iii)	
<b>NOTE -1</b>	<b>INCOME TAX</b>										
1004.01.01	Income Tax										
1004.01.02	Dividend Tax										
1004.01.03	Remittance Tax										
1004.01.00	<b>Total Corporate Tax (a)</b>										
1004.02.01	PAYE										
1004.02.99	Other										
1004.03.00	Withholding Tax										
1004.03.01	On Interest										
1004.03.99	On Fees & Other										
1004.04.00	<b>Economic Service Charge</b>										
1004.04.01	Domestic										
1004.04.02	Imports										
1004.05.00	<b>Capital Gain Tax</b>										
1004.02.00	<b>Total Non -Corporate Tax (b)</b>										
	<b>Total Income Tax (a+b)</b>										
<b>NOTE -2</b>	<b>TAXES ON DOMESTIC GOODS &amp; SERVICES</b>										
1002.01.00	<b>Value Added Tax</b>										
1002.01.01	Financial Services										
1002.01.02	Other Services										
1002.01.03	Manufacturing										
1002.01.04	Imports										
1002.02.00	<b>Goods and Services Tax</b>										
1002.02.01	Services										
1002.02.02	Manufacturing										
1002.02.03	Imports										
1002.03.00	<b>National Security Levy</b>										



ACA-1

Statement of Revenue for the period ended 31<sup>st</sup> December 2020

Revenue Accounting Officer :

Revenue Code	Revenue Title	Revenue Estimate (1)		Revenue Collection (2)			Collection of Arrears Revenue (3)	Revenue Refund (4)			Net Revenue 5=2(iii)+(3)-4(ii)
		Original Estimate 1(i)	Revised Estimate 1(ii)	Collected by Ministry/ Dept.	Collected by Other Ministry/ Dept. (Table 66)	Total 2(iii)=2(i)+2(ii)		By Cash	Error Corrections	Total 4(iii)=4(i)-4(ii)	
1003.05.00	Construction Industry Guarantee Fund Levy										
1003.07.00	Other Licences										
1003.07.01	Pharmaceuticals, Equipment, Perfumes and Pharmacies Registration Fee										
1003.07.02	Registration fees relevant to the Department of Registrar General										
1003.07.03	Private Timber Transport										
1003.07.04	Tax on sale of Motor Vehicles										
1003.07.05	Licence Taxes relevant to the Ministry of Defence										
1003.07.06	Licence fees relevant to the Dept. of Fisheries & Aquatic Resources										
1003.07.07	Levy on Rooms of Five Star Hotels										
1003.07.08	Company Registration Levy										
1003.07.09	Carbon Tax										
1003.07.10	Vehicle Entitlement Levy										
1003.07.11	Debt Repayment Levy										
1003.07.99	Other										
1003.08.00	Fees under the Certificate to be granted yearly to Notary Registrar of the High Court										
1003.09.00	Taxes on Lands leased out to Forgners										
1003.10.00	Emigration Tax										
1003.11.00	Remittance Fee										
	Total Taxes on Domestic Goods & Services										
	<b>NOTE -3 TAXES ON INTERNATIONAL TRADE</b>										
1001.01.00	Import Duties										
1001.02.00	Export Duties										
1001.03.00	Import & Export Licences Fees										
1001.04.00	Ports & Airports Development Levy										
1001.05.00	Cess Levy										
1001.05.01	Import Cess Levy										

ACA - I

Statement of Revenue for the period ended 31<sup>st</sup> December 2020

Revenue Accounting Officer :

Expenditure Head No :

Revenue Code	Revenue Title	Revenue Estimate (1)		Revenue Collection (2)			Collection of Arrears Revenue (3)	Revenue Refund (4)		Net Revenue 5=2(iii)+(3)-4(iii)	
		Original Estimate 1(i)	Revised Estimate 1(ii)	Collected by Ministry/ Dept.	Collected by Other Ministry/ Dept. (Table 66)	Total 2(iii)=2(i)+2(ii)		By Cash	Error Corrections 4(ii)		Total 4(iii)=4(i)+4(ii)
1001.05.02	Export Cess Levy										
1001.06.00	Motor Vehicle Concessionary Levy										
1001.07.00	Regional Infrastructure Development Levy										
1001.08.00	Special Commodity Levy										
1001.99.00	Other										
	Total Revenue from Taxes on International Trade										
	<b>NOTE - 4 NON-TAX REVENUE AND OTHERS</b>										
2001.01.00	Railways										
2001.02.00	Postal										
2001.03.00	Stores Advance Accounts (Explosive Items )										
2001.04.00	Prisons Industrial and Agricultural Advance Account										
	<b>Revenue From Other Sources (a)</b>										
2002.01.00	<b>Rent</b>										
2002.01.01	Rent on Government Building & Housing										
2002.01.02	Rent on Crown Forests										
2002.01.03	Rent from Land and Other										
2002.01.04	Lease rental from Regional Plantation Companies										
2002.01.99	Other Rental										
2002.02.00	<b>Interest</b>										
2002.02.01	On-lending										
2002.02.99	Other										
2002.03.00	<b>Profits</b>										
2002.04.00	<b>Dividends</b>										
	<b>Transferring Surplus Fund from Public Enterprises</b>										
2002.05.00	Enterprises										
2003.01.00	Departmental Sales										
2003.02.00	Administrative Fees & Charges										
2003.02.01	Audit Fees										
2003.02.02	Air Navigation Fees										

ACA - I

Statement of Revenue for the period ended 31<sup>st</sup> December 2020

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection			Revenue Refund			Net Revenue
		(1)		(2)			(4)			
		Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministry/ Dept. (Table 66)	Total	By Cash	Error Corrections	Total	
2003.02.03	Fees under Registration of Persons	1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=2(iii)+(3)-4(iii)
2003.02.04	Fees of Department of Survey									
2003.02.05	Service Charges of Government Pess									
2003.02.06	Fees under the Fauna & Flora Protection Ordinance									
2003.02.07	Fees of Passports, Visas & Dual Citizenship									
2003.02.08	Embarkation Levy									
2003.02.09	Fees of Department of Valuation									
2003.02.10	Fees of Registrar of Companies									
2003.02.11	Legal fees from Corporations & Statutory Bodies									
2003.02.12	Fees recovered under the Public Contract Act									
2003.02.13	Examinations & Other Fees									
2003.02.14	Fees under the Motor Traffic Act & other receipts									
2003.02.15	Registration Fees on Motor Vehicle Transfers under the Issuing Motor Vehicle Permits on Concessionary Terms									
2003.02.16	Air craft rentals									
2003.02.17	Fee on Local Sale of Garments									
2003.02.18	Fees relevant to the Department of Agriculture									
2003.02.19	Botanical and Gardens Revenue									
2003.02.20	Accounting & Auditing Standards Cess Levy									
2003.02.21	Fees relevant to the Ministry of Petroleum Industries									
2003.02.99	Sundries									
2003.03.00	Fines and Forfeits									
2003.03.01	Fines and Forfeits - Customs									
2003.03.02	Fines and Forfeits - Other									
2003.04.00	Public Officer's Motor Cycle Premium									
2003.05.00	Treasury Bonds Premium									
2003.06.00	Revenue from the United Nations' Peacekeeping Operations									
2003.99.00	Other Receipts									

Revenue Accounting Officer :

Expenditure Head No :

Rs.

ACA - I

Statement of Revenue for the period ended 31<sup>st</sup> December 2020

Revenue Accounting Officer :

Expenditure Head No :

Revenue Code	Revenue Title	Revenue Estimate		Revenue Collection			Revenue Refund			Net Revenue
		(1)		(2)			(4)			
		Original Estimate	Revised Estimate	Collected by Ministry/ Dept.	Collected by Other Ministry/ Dept. (Table 66)	Total	By Cash	Error Corrections	Total	
2003.02.03	Fees under Registration of Persons	1(i)	1(ii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	4(i)	4(ii)	4(iii)=4(i)+4(ii)	5=2(ii)+(3)-4(iii)
2003.02.04	Fees of Department of Survey									
2003.02.05	Service Charges of Government Pass									
2003.02.06	Fees under the Fauna & Flora Protection Ordinance									
2003.02.07	Fees of Passports, Visas & Dual Citizenship									
2003.02.08	Embarkation Levy									
2003.02.09	Fees of Department of Valuation									
2003.02.10	Fees of Registrar of Companies									
2003.02.11	Legal fees from Corporations & Statutory Bodies									
2003.02.12	Fees recovered under the Public Contract Act									
2003.02.13	Examinations & Other Fees									
2003.02.14	Fees under the Motor Traffic Act & other receipts									
2003.02.15	Registration Fees on Motor Vehicle Transfers under the Issuing Motor Vehicle Permits on Concessionary Terms									
2003.02.16	Air craft rentals									
2003.02.17	Fee on Local Sale of Garments									
2003.02.18	Fees relevant to the Department of Agriculture									
2003.02.19	Botanical and Gardens Revenue									
2003.02.20	Accounting & Auditing Standards Cess Levy									
2003.02.21	Fees relevant to the Ministry of Petroleum Industries									
2003.02.99	Sundries									
2003.03.00	Fines and Forfeits									
2003.03.01	Fines and Forfeits - Customs									
2003.03.02	Fines and Forfeits - Other									
2003.04.00	Public Officer's Motor Cycle Premium									
2003.05.00	Treasury Bonds Premium									
2003.06.00	Revenue from the United Nations' Peacekeeping Operations									
2003.99.00	Other Receipts									



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Statement of Expenditure for the period ended 31<sup>st</sup> December 2020

Expenditure Head No : 266

Ministry / Department / District Secretariat : District Secretariat, Vavuniya

Expenditure Code	Provisions					Expenditure			Net Effect	
	Finance Code	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR.208(As per the Treasury Primitives)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
	(1)	(2)	(3) (+)/-	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
<b>Recurrent Expenditure</b>										
Programme (I)										
Prog./Proj./Sub proj./Object code										
<b>CLASSIFICATION OF WAGES, SALARIES &amp; OTHER EMPLOYMENT BENEFITS</b>										
<b>Personal Emoluments</b>										
1001 Salaries & Wages	11	142,330,000	-	(1,150,000)	137,951,751		137,951,751	3,228,249	2.29%	
1002 Overtime & Holiday Payments	11	6,387,000	-	1,550,000	7,931,759		7,931,759	5,241	0.07%	
1003 Other Allowances	11	56,539,000	-	(400,000)	53,985,539	589,060	54,574,599	1,564,401	2.79%	
<b>NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS &amp; SERVICES</b>										
<b>Travelling Expenditure</b>										
1101 Domestic	11	2,642,000		129,200	2,771,200		2,769,645	1,555	0.06%	
1102 Foreign										
<b>Total (a)</b>		<b>207,898,000</b>	<b>-</b>	<b>129,200</b>	<b>208,027,200</b>	<b>202,638,693</b>	<b>203,227,753</b>	<b>4,799,447</b>	<b>2.31%</b>	
<b>Supplies</b>										
1201 Stationery & Office Requisites	11	5,527,000		(300,000)	5,227,000	5,226,773	5,226,773	227	0.00%	
1202 Fuel	11	4,183,000		(125,000)	4,058,000	4,057,893	4,057,893	107	0.00%	
1203 Diets & Uniforms	11	587,000		(112,800)	474,200	474,200	474,200	-	0.00%	
1204 Medical Supplies										
1205 Other										
<b>Total (b)</b>		<b>10,297,000</b>	<b>-</b>	<b>(537,800)</b>	<b>9,759,200</b>	<b>9,758,866</b>	<b>9,758,866</b>	<b>334</b>	<b>0.00%</b>	

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Statement of Expenditure for the period ended 31<sup>st</sup> December 2020

Expenditure Head No : 266

Ministry / Department / District Secretariat : District Secretariat, Vavuniya

Expenditure Code	Provisions					Expenditure			Net Effect		
	Finance Code	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure per the Cash Book	Expenditure incurred by Ministry/Dept. Under FR-208/As per the Treasury Primitives	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for Variance
	(1)	(2)	(3) c/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100		
<b>Maintenance Expenditure</b>											
1301 Vehicles	11	5,224,000		(350,000)	4,874,000	4,845,347		4,845,347	28,653	0.59%	
1302 Plant and machinery	11	1,949,000		-	1,949,000	1,948,789		1,948,789	211	0.01%	
1303 Building and Structures	11	3,179,000		725,000	3,904,000	3,901,449		3,901,449	2,551	0.07%	
<b>Total ( c )</b>		<b>10,352,000</b>		<b>375,000</b>	<b>10,727,000</b>	<b>10,695,585</b>		<b>10,695,585</b>	<b>31,415</b>	<b>0.29%</b>	
<b>Services</b>											
1401 Transport	11	69,000		(35,700)	33,300	33,300		33,300	-	0.00%	
1402 Postal & Communication	11	3,130,000		(100,000)	3,060,000	2,930,440		2,930,440	129,560	4.23%	
1403 Electricity & Water	11	6,226,000		1,550,000	7,776,000	7,613,016		7,613,016	162,984	2.10%	Expected rent & tax amount did not received.
1404 Rents & Local Taxes	11	720,000		(139,000)	581,000	548,797		548,797	32,203	5.54%	
1406 Interest Payment for Leased vehicles											
1408 Lease Rental for Vehicles Procured under Operational Leasing											
1409 Other	11	14,320,000		(1,038,700)	13,281,300	13,247,622		13,247,622	33,678	0.25%	
<b>Total ( d )</b>		<b>24,465,000</b>		<b>266,600</b>	<b>24,731,600</b>	<b>24,373,175</b>		<b>24,373,175</b>	<b>358,425</b>	<b>1.45%</b>	



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Statement of Expenditure for the period ended 31<sup>st</sup> December 2020

Ministry / Department / District Secretariat : District Secretariat, Vavuniya

Expenditure Head No : 266

Expenditure Code	Provisions						Expenditure			Net Effect	
	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Ministry/Dept. Under FR.208/AS per the Treasury Primitives	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for Variance	
Finance Code	(1)	(2)	(3) c/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100		
<b>Total Expenditure on Other Goods &amp; Services (a+b+c+d)</b>											
<b>NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS &amp; SUBSIDIES</b>											
Transfers											
1501 Welfare Programmes											
1502 Retirement Benefits											
1503 Public Institutions											
1504 Development Subsidies											
1505 Subscriptions and Contributions fees											
1506 Property Loan Interest to Public Servants	11			1,155,000	1,148,299		1,148,299	6,701	0.58%		
1507 Grants to Provincial Councils			(233,000)								
1508 Other											
<b>Total</b>	<b>1,388,000</b>	<b>-</b>	<b>(233,000)</b>	<b>1,155,000</b>	<b>1,148,299</b>	<b>-</b>	<b>1,148,299</b>	<b>6,701</b>	<b>0.58%</b>		
<b>NOTE - 8 - OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS</b>											
1601 Interest Payment for Domestic Debt											
1602 Interest Payment for Foreign Debt											
1603 Discounts on Treasury Bills and Treasury Bonds											
<b>Total</b>											

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Statement of Expenditure for the period ended 31<sup>st</sup> December 2020

Ministry / Department / District Secretariat : District Secretariat, Vavuniya

Expenditure Head No : 266

Expenditure Code	Provisions						Expenditure		Net Effect	
	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Ministry/Dept. Under FR.208(As per the Treasury Primitives)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for Variance
Finance Code	(1)	(2)	(3) C)+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
<b>NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</b>										
1701 Losses & Write off										
1702 Contingency Services										
1703 Implementation of the Official Languages Policy										
<b>Total</b>										
Programme (1)										
<b>Grand Total (Notes 5 to 9) Total Recurrent Expenditure</b>	254,400,000	-	-	254,400,000	248,614,618	589,060	249,203,678	5,196,322	2.04%	
<b>Capital Expenditure</b>										
Programme (1)										
<b>OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT</b>										
<b>NOTE - 10 Rehabilitation &amp; Improvements of Capital Assets</b>										
2001 Buildings & Structures	6,631,000			6,631,000	6,624,535		6,624,535	6,465	0.10%	
2002 Plant, Machinery & Equipment	624,000			624,000	623,470		623,470	530	0.08%	
2003 Vehicles	1,350,000			1,350,000	1,347,100		1,347,100	2,900	0.21%	
<b>Total (a)</b>	<b>8,605,000</b>			<b>8,605,000</b>	<b>8,595,105</b>		<b>8,595,105</b>	<b>9,895</b>	<b>0.11%</b>	

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Statement of Expenditure for the period ended 31<sup>st</sup> December 2020  
 Ministry / Department / District Secretariat : District Secretariat, Vavuniya

Expenditure Head No : 266

Expenditure Code	Provisions						Expenditure		Net Effect	
	Finance Code	Annual Budget 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)	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for Variance
	(1)	(2)	(3) c/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(9)*100	
<b>NOTE - 11 Acquisition of Capital Assets</b>										
2101 Vehicles										
2102 Furniture & Office Equipment	11	3,222,000	-	3,222,000	3,221,999		3,221,999	1	0.00%	
2103 Plant, Machinery & Equipment	11	1,200,000		1,200,000	795,829		795,829	404,171	33.68%	Allocation is not enough to purchase Generator.No need to expences for other Machinery
2104 Buildings & Structures	11	23,944,000		23,944,000	23,943,870		23,943,870	130	0.00%	
2105 Lands & Land Improvements										
2106 Software Development										
2108 Capital Payment for Leased Vehicles										
<b>Total (b)</b>		<b>28,366,000</b>	<b>-</b>	<b>28,366,000</b>	<b>27,961,698</b>		<b>27,961,698</b>	<b>404,302</b>	<b>1.43%</b>	
<b>NOTE - 12 Capital Transfers</b>										
2201 Public Institutions										
2202 Development Assistance										
2203 Contribution to Provincial Councils										
2204 Transfers Abroad										
Institution										
<b>Total (c)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>NOTE - 13 Acquisition of Financial Assets</b>										
2301 Equity Contribution										
2302 On-Lending										
<b>Total (d)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	
<b>NOTE - 14 Capacity Building</b>										
2401 Staff Training	11	829,000		829,000	827,486		827,486	1,514	0.18%	
<b>Total (e)</b>		<b>829,000</b>	<b>-</b>	<b>829,000</b>	<b>827,486</b>		<b>827,486</b>	<b>1,514</b>	<b>0.18%</b>	

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Statement of Expenditure for the period ended 31<sup>st</sup> December 2020

Ministry / Department / District Secretariat : District Secretariat, Vavuniya

Expenditure Head No : 266

Expenditure Code	Provisions						Expenditure		Net Effect	
	Finance Code	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept Under the FR.208(As per the Treasury Prorata)	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for Variance
	(1)	(2)	(3) (+)/-	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(9)*100	
<b>NOTE - 15 Other Capital Expenditure</b>										
2501 Restructuring										
2502 Investments										
2503 Contingency Services										
2504 Contribution to Provincial Councils										
2505 Procurement Preparation										
2506 Infrastructure Development										
2507 Research and Development										
2509 Other										
<b>Total (f)</b>										
Programme (1)										
<b>Total Expenditure on Public Investments (a+b+c+d+e+f)</b>	37,800,000	-	-	37,800,000	37,384,289	-	37,384,289	415,711	1.10%	
<b>Grand Total (Notes 5 to 15) - Total Expenditure</b>	292,200,000	-	-	292,200,000	285,998,907	589,060	286,587,967	5,612,033	1.92%	

Chief Accountant  
Date: 30.12.2021

A. Balakumar  
Chief Accountant  
District Secretariat  
Vavuniya.

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Imprest Account as at 31<sup>st</sup> December 2020

Ministry / Department / District Secretariat : District Secretariat, Vavuniya  
Expenditure Head No. : 266

Imprest Account No.	Imprest Balance as at 1 <sup>st</sup> January 2020			Imprest Received			Imprest Settlement			Imprest Balance as at 31 <sup>st</sup> December 2020			Imprest Balance as at 31 <sup>st</sup> December 2020 as per Treasury Books
	1			2			3			4			
	Unsettled Sub Imprests	Unsettled Imprests (Excluding Unsettled Sub Imprests)	Total	Treasury	Other Sources	Total	Expenditure	Cash	Total	Unsettled Sub Imprest Balance	Unsettled Imprests	Total	
1(i)	1(ii)	1(iii)	2(i)	2(ii)	2(iii)	3(i)	3(ii)	3(iii)	4(i)	4(ii)	4(iii)	5	
7002-0-0-284/19	-	-	-	1,545,404,633	480,233,915	2,025,638,549	2,025,638,549	2,025,638,549	2,025,638,549	-	-	-	-
7002-0-0-284/20	-	-	-	-	-	-	-	-	-	-	-	-	Nil

1. Please show reasons for difference between 4 and 5 above.

- (1) Remitted to the Treasury but not updated cash book balance as at 31/12/2020  
(2) Other reasons-.....

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



Chief Accountant  
Date : 02.02.2021

A. Babakumar  
Chief Accountant  
District Secretariat  
Vavuniya.

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Statement of Deposit Accounts as at 31<sup>st</sup> December 2020

Expenditure Head No : 266

Ministry / Department / District Secretariat : District Secretariat, Vavuniya

		Rs.				
Name of Deposit Accounts	Deposit Number	Balance as at 1 <sup>st</sup> January 2020	Credited during the year	Debited during the year	Balance as at 31 <sup>st</sup> December 2020	Balance as per Treasury Book as at 31 <sup>st</sup> December 2020
Security Deposits	6000-0-0-1-.....					
Tender Deposits	6000-0-0-2-.....					
Corporation & Funds	6000-0-0-4-.....					
Institutions taken over by Government	6000-0-0-5-.....					
Funds	6000-0-0-6-.....					
Surplus Funds	6000-0-0-7-.....					
Depreciation Reserves	6000-0-0-8-.....					
Temporary Borrowings	6000-0-0-9-.....					
Grant ( Foreign)	6000-0-0-10-.....					
Allocation Deposits	6000-0-0-11-.....					
Contingency Funds	6000-0-0-12-.....					

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Statement of Deposit Accounts as at 31<sup>st</sup> December 2020

Expenditure Head No : 266

Ministry / Department / District Secretariat : District Secretariat, Vavuniya

		Rs.				
Name of Deposit Accounts	Deposit Number	Balance as at 1 <sup>st</sup> January 2020	Credited during the year	Debited during the year	Balance as at 31 <sup>st</sup> December 2020	Balance as per Treasury Book as at 31 <sup>st</sup> December 2020
Deposits Temporary Retained Payable to Third Parties	6000-0-0-13-0-83	56,846,771	366,939,964	413,890,712	9,896,023	9,896,023
Revenue Transfer to Provincial Councils	6000-0-0-14-0-14	6,621,247	58,479,923	65,096,170	5,000	5,000
Retention Money for Construction Compensation	6000-0-0-16-0-72 6000-0-0-17-.....	47,996,212	28,948,817	47,841,006	29,104,023	29,104,023
Temporary Retention for Statutory Payments	6000-0-0-18-.....					
Grant (Domestic)- Corporate Social Responsibility	6000-0-0-19-.....					
Funds Received for Reimbursement of Expenditure	6000-0-0-20-.....					
		111,464,230	454,368,704	526,827,888	39,005,045	39,005,045

.....  
Chief Accountant  
Date 12.02.2021

A. Balakumar  
Chief Accountant  
District Secretariat  
Vavuniya.

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Advance Accounts as at 31<sup>st</sup> December 2020

Expenditure Head No : 266

Ministry / Department / District Secretariat : District Secretariat, Vavuniya

Name of Advance Account	Advance Account Number	No. of Advance Accounts	Balance as at 1 <sup>st</sup> January 2020 (1)	Maximum Limits of Expenditure Rs.14,000,000		Minimum Limits of Receipts Rs.7,800,000		Maximum Limits of Debit Balance Rs.60,000,000	Maximum Limits of Liabilities Rs.....	Balance as per Treasury Books as at 31 <sup>st</sup> December 2020
				Debits during the year (2)		Credits during the year (3)				
				In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advance to Public Officers	26601	1	48,216,870	13,999,770	3,449,026	8,886,625	4,332,617	52,446,424	-	52,446,424
(2) Other Advances										
(3) Miscellaneous Advances										

  
Chief Accountant  
Date : 2.02.2021

**A. Balakumar**  
Chief Accountant  
District Secretariat  
Vavuniya.



ACA-6

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**Statement of Non Financial Assets - 2020**

Expenditure Head No : 266 Ministry / Department / District Secretariat : District Secretariat, Vavuniya

Non Current Asset	Code	(1) Balance as at 01.01.2020	(2) Transactions						Holding Gain / Loss 3(1)	Changes in Volume +/( -)(3)	Balance 3(2)+3(1)+ -3(3)	Balance as at 31.12.2020
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	3(1)				
			Purchased	From Other Entity	Transferred From Work in Progress	Sale						
<i>Fixed Assets</i>	611	823,124,153	19,717,400	-	10,457,616	608,500	-	29,566,516	-	-	852,690,670	
Building and Structures	6111	663,688,998	15,699,572	-	10,457,616	-	-	26,157,188	-	-	689,846,186	
Dwellings	61111	280,380,242	1,058,256	-	-	-	-	1,058,256	-	-	281,438,498	
House Boats	6111101											
Garages	6111102											
Mobile Homes	6111103											
Housing Schemes/Flats	6111104											
Rest Houses	6111105											
Hotels and Restaurants(C)	6111106	2,016,600	-	-	-	-	-	-	-	-	2,016,600	
Quarters	6111107	215,778,642	1,058,256	-	-	-	-	1,058,256	-	-	216,836,898	
Circuits Bungalows	6111108	62,585,000	1,058,256	-	-	-	-	1,058,256	-	-	62,585,000	
<b>Sub Total</b>		<b>280,380,242</b>	<b>1,058,256</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,058,256</b>	<b>-</b>	<b>-</b>	<b>281,438,498</b>	
<b>Non Residential Building</b>	<b>61112</b>	<b>383,308,756</b>	<b>14,641,316</b>	<b>-</b>	<b>10,457,616</b>	<b>-</b>	<b>-</b>	<b>25,098,932</b>	<b>-</b>	<b>-</b>	<b>408,407,688</b>	
Office Building	6111201	383,308,756	14,641,316	-	10,457,616	-	-	25,098,932	-	-	408,407,688	
Schools	6111202											
Hospitals	6111203											
Building for Public Entertainment	6111204											
Warehouse	6111205											
Air port	6111206											
Crematorium	6111207											
Markets	6111208											
Laboratories and/Research Stations	6111209											
Factories	6111210											
<b>Sub Total</b>		<b>383,308,756</b>	<b>14,641,316</b>	<b>-</b>	<b>10,457,616</b>	<b>-</b>	<b>-</b>	<b>25,098,932</b>	<b>-</b>	<b>-</b>	<b>408,407,688</b>	
<b>Other Structures</b>	<b>61113</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Highways, Streets, Road	6111301											
Bridges	6111302											
Tunnel	6111303											





**Statement of Losses and Waivers**

Expenditure Head No : : Name of Ministry / Department / District Secretariat : District Secretariat, Vavuniya  
 Programme No. & Title : 1 Operational Activities

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

	Value	No. of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00		
Over	Rs. 25,000.01	3	1,745,064
Total		<u>3</u>	<u>1,745,064</u>

<b>Classification of the cases by nature of Losses.</b>		No. of Cases	Value (Rs.)
1	18/07/2018 Vehicle Accident No .NP PC-2497 District Secretariat	1	1,567,934
2	10/03/2020 Vehicle Accident No .301-1412 District Secretariat	1	46,300
3	23/05/2020 Vehicle Accident No NPPL-2498 Divisional Secretariat Vavuniya	1	130,830
Total		<u>3</u>	<u>1,745,064</u>

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

	Value	No. of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	0	-
Over	Rs. 25,000.01	2	318,735
Total		<u>2</u>	<u>318,735</u>

<b>Classification of the cases by Nature of Losses</b>		No. of Cases	Value (Rs.)
1.	20/09/2009 Vehicle Accident No.WP PA -4892 D.S V/North		270,835
2.	31/03/2011 Vehicle Accident No.252-9899 D.S Vavuniya South		47,900
Total		<u>2</u>	<u>318,735</u>

<b>Age Analysis per (ii)</b>		
Less than five years	No. of Cases	
	Amount	
5-10 years	No. of Cases	1
	Amount	Rs.47,900
Over 10 years	No. of Cases	1
	Amount	Rs.270,835

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

  
Chief Accountant

Date : 12.02.2021

A.Balakumar  
Chief Accountant  
District Secretariat  
Vavuniya.

Note-(ii)

**Statement of write off from books**

Expenditure Head No : 266

Name of Ministry / Department / District Secretariat : District Secretariat, Vavuniya

Programme No. & Title : 1 Operational Activities

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

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	0	-
(ii)	Over Rs. 25,000.01	3	1,745,064
<b>Total</b>		<b>3</b>	<b>1,745,064</b>

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

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
1 18/07/2018 Vehicle Accident No .NP PC-2497 District Secretariat	1,420,364	1,420,364		1,567,934	-	HA/F/WRI/15NPPC-2497/2018
2 10/03/2020 Vehicle Accident No .301-1412 District Secretariat	50,000	50,000		46,300	-	GA/VA/FIN/07/Veh/2020/1
3 23/05/2020 Vehicle Accident No .NPPL-2498 Divisional Secretariat Vavuniya	130,830	130,830		130,830		GA/VA/FIN/07/Veh/2020/2
<b>Total</b>	<b>1,601,195</b>	<b>1,601,195</b>	<b>-</b>	<b>1,745,064</b>	<b>-</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.

  
 Chief Accountant  
 Date 22.02.2021

A. Ba. Kumar  
 Chief Accountant  
 District Secretariat  
 Vavuniya.

# Annual Performance Report 2020, District Secretariat Vavuniya

## Statement of Liabilities and Commitments

Note(iii)

Name of Special Expenditure Unit/Ministry/Department/District Secretariat: District Secretariat, Vavuniya

Expenditure Head No: 266

Programme No. & Title : 1 Operational Activities

Name of the Person/Institution	Commitment No	Month	Date	Head	Programme	Project	Sub Project	Object Code	Finance Code	Details of Item	Commitment	Commitment Balance	Liability Date	Liability Amount	Revised Liability	Paid Liability	Liability Balance
<b>1. Ministries/Government Department</b>																	
Total																	
<b>2. State Corporations/Statutory Boards</b>																	
Ceylon Electricity Board	266.06 266.07 266.08	December	31.12.2020	266	1	1	0	1403	11	Electricity bill	16,575	-	31.12.2020	16,575	-	16,575	-
National Water Supply & Drainage Board	266.09	December	31.12.2020	266	1	1	0	1403	11	Water bill	4,484	-	31.12.2020	4,484	-	4,484	-
Ceylon Electricity Board -D.S Vavuniya	dec484	December	31.12.2020	266	1	1	0	1403	11	Electricity bill	49,030	-	31.12.2020	49,030	-	49,030	-
Ceylon Electricity Board -D.S Vavuniya North	DE 201	December	31.12.2020	266	1	2	0	1403	11	Electricity bill	53,983	-	31.12.2020	53,983	-	53,983	-
Total											<b>124,072</b>	-	-	<b>124,072</b>	-	<b>124,072</b>	-
<b>3. Others (Private Parties)</b>																	
Mobital Pvt Ltd	266.01	December	31.12.2020	266	1	1	0	1402	11	Telephone Bill	3,065	-	31.12.2020	3,065	-	3,065	-
Dialog Broad Band (PVT) Ltd	266.02	December	31.12.2020	266	1	1	0	1402	11	Telephone Bill	992	-	31.12.2020	992	-	992	-
Sri Lanka Telecom	266.03,04,05	December	31.12.2020	266	1	1	0	1402	11	Telephone Bill	42,137	-	31.12.2020	42,137	-	42,137	-
Lanka Bell	266.10	December	31.12.2020	266	1	1	0	1402	11	Telephone Bill	392	-	31.12.2020	392	-	392	-
Sri Lanka Telecom -D.S Vavuniya	dec483	December	31.12.2020	266	1	1	0	1402	11	Telephone Bill	10,985	-	31.12.2020	10,985	-	10,985	-
Sri Lanka Telecom -D.S Cheddikkulam	PI2 Com Tel	December	31.12.2020	266	1	2	0	1402	11	Telephone Bill	21,786	-	31.12.2020	21,786	-	21,786	-
Total											<b>79,357</b>	-	-	<b>79,357</b>	-	<b>79,357</b>	-
<b>Grand Total</b>											<b>203,429</b>	-	-	<b>203,429</b>	-	<b>203,429</b>	-

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

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

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

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

\_\_\_\_\_  
Chief Accountant  
Date: 2.02.2021

**A. Balakumar**  
Chief Accountant  
District Secretariat  
Vavuniya

Note-(iv)

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

Ministry / Department / District Secretariat : District Secretariat, Vavuniya  
 Expenditure Head No. : 266  
 Programme No. & Title : 1 Operational Activities

Name of the Person/Institution	Description of Commitments	Project	Sub Project	Object Code	Financing Code	Amount (Rs.)
1. Ministries/Government Department	NIL					XX
.....						XX
Total						
2. State Corporations/Statutory Boards						XX
.....						XX
Total						
3. Others (Private Parties)						XX
.....						XX
Total						
<b>Grand Total</b>						

.....  
 Chief Accountant  
 Date 22.02.2021

**A. Balakumar**  
 Chief Accountant  
 District Secretariat  
 Vavuniya.

Note-(v)

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

Ministry / Department / District Secretariat : District Secretariat, Vavuniya

Expenditure Code : 266

Programme No. & Title : 1 Operational Activities

Name of the Person/Institution (To be identified at the time of Transferring the Provision to Deposit Accounts.) *	Description of Liability	L/C No.	Particular of Vote details from which Provisions were Transferred				Deposit Account No.	Amount Transferred (Rs.)
			Project	Sub Project	Object Code	Financing Code		
	NIL							



Chief Accountant

Date 12.02.2021

A. Balakumar  
 Chief Accountant  
 District Secretariat  
 Vavuniya.

Note-(vi)

**Statement of Claims under Reimbursable Foreign Aid**

Ministry / Department / District Secretariat : District Secretariat, Vavuniya

Programme No. & Title : 1 Operational Activities

	<u>Rs.</u>
(1) Provision in Estimates - 2020 under Reimbursable Foreign Aid including Supplementary provisions	
(2) Total Expenditure disbursed during the year 2020, against (1) above	NIL
(3) Total of Reimbursement Claims outstanding as at 1st January 2020	.....
(4) Total of Reimbursement Claims made during the year 2020, in respect of years 2019 & prior years (if any)	.....
(5) Total of Reimbursement Claims made during the year 2020, in respect of year 2020	.....
(6) Total of Claims disallowed by the Donor, during 2020 (if any), in respect of Claims 2019 or prior years (if any)	.....
(7) Total of Claims disallowed by the Donor, during 2020 (if any), in respect of Claims 2020	.....
(8) Total of Reimbursements received during the year 2020, in respect of years 2019 or prior years	.....
(9) Total of Reimbursements received during the year 2020, in respect of years 2020	.....
(10) Total of reimbursement Claims outstanding as at 31st December 2020 [ (3+4+5) - (6+7) ] - (8+9)	.....
(11) Total of Reimbursement Claims made after 31/12/2020 in respect of 2020 up to the finalisation of the Appropriation Account.	.....
(12) Total of Reimbursement received after 31/12/2020 up to the finalisation of the Appropriation Account	.....
(13) Total of Reimbursement Claims outstanding as at the date of presenting the Appropriation Account (10 + 11 - 12)	.....

Chief Accountant  
Date 12.02.2021

A. Balakumar  
Chief Accountant  
District Secretariat  
Vavuniya.

Note-(vii)

**Statement of Missing Vouchers**

Ministry / Department / District Secretariat : District Secretariat, Vavuniya  
Expenditure Head No : 266  
Programme No. & Title : 1 Operational Activities

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

.....  
Chief Accountant  
Date 12.02.2021

A. Balakumar  
Chief Accountant  
District Secretariat  
Vavuniya.

Note-(viii)

**The Status Report as at 31/12/2020 on New Bank Accounts opened  
in terms of Treasury Operation Circular No. 3/2015 of 23/10/2015**

Expenditure Head No. : 266

Name of Ministry / Department / District Secretariat : District Secretariat, Vavuniya

Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2020 (Rs.)	Balance as per Cash Book as at 31/12/2020 (Rs.)	Total value of cheques not yet presented to bank as at 31/12/2020 (if exceeds 6 months)	Month of last bank reconciliation prepared
People's Bank, Union Place	014-1-001-3-9026858	65,599,638	-	-	January 2021
Bank of Ceylon, Vavuniya	7041967	47,637,333	-	-	January 2021
Bank of Ceylon, Vavuniya	7041970	28,941,795	-	-	January 2021
Bank of Ceylon, Vavuniya	7041973	6,971,687	-	-	January 2021
People's Bank, Vavuniya	040100199026864	23,218,379	-	-	January 2021
People's Bank, Vavuniya	040100129026867	9,755,425	-	-	January 2021

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

.....  
Chief Accountant  
Date 22.02.2021

A. Balakumar  
Chief Accountant  
District Secretariat  
Vavuniya.

### 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	6,378	90.59%
4000-1003-07-03	Private Timber Transport			33	
4000-1003-07-05	Explosive Permit	80	80	158	197.5%
4000-1003-07-09	Carbon Tax			2	
4000-1003-07-99	Other Licence fees	150	75	71	94.66%
4000-2002-01-01	Rent on Govt. Building & Housing	3,150	3,150	3,791	120.34%
4000-2002-01-02	Rent on crown forests			3,805	
4000-2002-02-99	Interest on Other	2,300	2,300	2,310	100.43%
4000-2003-02-03	Registration of Person			1,585	
4000-2003-02-13	Examination & Other fees			34	
4000-2003-02-14	Fees under the Motor Traffic Act & Other receipts			28,030	
4000-2003-02-99	Sundries Admin. Fees & Charges	1,000	1,000	1,340	134%
4000-2003-07-00	Government Paddy Purchasing Programme			115,304	
4000-2003-99-00	Other Receipts	3,000	3,000	5,723	190.76%
4000-2004-01-00	Social Security contribution			14,081	
4000-2006-02-02	Departmental Sales			279	

### 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	254,400	254,400	249,203	97.95%
Capital	37,800	37,800	37,384	98.89%

### 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

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	Ministry of Community Empowerment and Estate Infrastructure Development	Grama Shakthi	20,925	20,925	20,925	100%
2	Election Commission	Election Payment	1,698	1,698	1,698	100%
3	State Ministry of Rattan, Brass, Pottery , Furniture and Rural Industrial Promotion		273	273	269	98.53%
4	Ministry of Buddhasasana, Religious and Cultural Affairs	Construction of Chiththiya ground	1,760	1,760	1,760	100%
5		Purchasing of Furniture – Vavuniya Omanthai Cultural Center	991	991	991	100%
6		Punniyagirama Programme	1,059	1,059	1,059	100%
7			1,555	1,555	1,555	100%
8	Ministry of Finance, Economy and Policy Development	RIDP	52,380	52,380	52,367	99.97%
9		WFP	86	86	56	65.11%
10		Sapiri Gamak	204,000	204,000	201,755	98.89%
11		DCB	16,834	16,834	16,834	100%
12		Gamperaliya	42,929	42,929	42,929	100%
13	State Ministry of Rural Housing and Construction & Building Materials Industries Promotion	Clearing Paddy Land	9,485	9,485	9,485	100%
14		Removed for Security Bund	13,317	13,317	13,317	100%
15		Assistance to refugees returned	3,135	3,135	3,135	100%
16		Housing	93,667	93,667	93,121	99.41%
17		TFR	53,005	53,005	53,005	100%
18		Palmyrah fund	4,367	4,367	4,367	100%
19		Maintenance of Welfare	11,006	11,006	11,006	100%
20		De-Mining	51,197	51,197	45,447	88.76%
21		Resettlement activities	82,906	82,906	76,819	92.65%
22			30	30	30	100%

**Annual Performance Report 2020, District Secretariat Vavuniya**

23	Ministry of Youth & Sports		2,088	2,088	2,054	98.37%
24	Ministry of Justice	Reep	4,272	4,272	4,272	100%
25		ONUR	35,336	35,336	35,336	100%
26			3,897	3,897	2,643	67.82%
27	Ministry of Health	RO Plant Electricity Payment	3,882	3,882	3,639	93.74%
28	Ministry of Trade		498	498	485	97.38%
29	State Ministry of Paddy and Grain, Organic Food, Vegetables, Fruit, Chillies, Onion and Potato Cultivation Promotion, Seed Production and Advanced Technology agriculture	Construction of Agrowell	1,082	1,082	1,082	100%
30		Security Service	2,202	2,202	2,202	100%
31			10,035	10,035	9,939	99.04%
32	State Ministry of Women & Child Development pre school & Education School Infrastructure & Election service	Pregnant Mothers	48,127	48,127	48,123	99.99%
33			1,753	1,753	1,710	97.54%
34	Ministry of Land		1,877	1,877	1,872	99.73%
35	Ministry of Buddhasasana cultural and Religious Affairs	Cultural Centre – Omanthai	136	136	136	100%
36	Ministry of Finance	Quarantine Activities	11,999	11,999	11,920	99.34%
37			384,813	384,813	384,599	99.94%
38		National home garden programme	2,210	2,210	2,210	100%
39			11	11	11	100%
40	State Ministry of National security home affairs and Disaster Management		105,287	105,287	104,568	99.31%
41	Ministry of Public Services, Provincial Councils and Local Government	Graduate Allowance	50,800	50,800	48,830	96.12%
42			13,215	13,215	12,980	98.22%
43	Ministry of Urban Development Water Supply and housing facilities	Sukitha Purawara township day Programme – 2019	3,648	3,648	3,648	100%
44	National Productivity Secretariat		96	96	85	88.54%
45	State ministry of Skills Development Vocational Education Researching Innovation		23	23	23	100%
46	Department of Registration of Persons		879	879	853	97.04%
47		Building & Structures	7,432	7,432	7,417	99.79%
48	State Ministry of foreign Employment Promotions & Market Diversification		5,612	5,612	5,378	95.83%

**Annual Performance Report 2020, District Secretariat Vavuniya**

49	Department of Buddhist Affairs	Dhamphasala Programme	960	960	960	100%
50			108	108	82	75.92%
51	Department of Cultural Affairs		598	598	552	92.30%
52	Department of Government Information		359	359	355	98.88
53	Department of Social Service		3,102	3,102	2,937	94.68%
54	Department of Probation and Child care service		595	595	592	99.49%
55	Department of Census and Statistics		1,445	1,445	1,422	98.40%
56	Department of Pensions		2,109	2,109	1,993	94.49%
57	Registrar General's Department	Building repairing work	1,480	1,480	1,480	100%
58		Registrar Payment	286	286	284	99.30%
59	Department of Wildlife Conservation		560	560	560	100%
60	Department of Motor Traffic		1,832	1,832	1,791	97.76%
61	Department of Community Based Corrections		2	2	2	100%
62	Land Use Policy Planning Department		558	558	558	100%
63	Department of Manpower & Employment		604	604	510	84.43%
64	Department of Multipurpose Development Task Force		6,367	6,367	5,982	93.95%
65	State Ministry of Production and Supply of Fertilizer and Regulation of Chemical Fertilizer and Insecticide		100	100	100	100%

### 3.9 .Performance of the Reporting of Non- Financial Assets

Rs. ,000

<b>Assets Code</b>	<b>Code Description</b>	<b>Balance as per Board of Survey Report as at 31.12.2020</b>	<b>Balance as per financial Position Report as at 31.12.2020</b>	<b>Yet to be Accounted</b>	<b>Reporting Progress as a %</b>
9151	Building and Structures	689,846	689,846		
9152	Machinery and Equipment	162,844	162,844		
9153	Land	751,818	751,818		
9154	Intangible Assets				
9155	Biological Assets				
9160	Work in Progress	8,244	8,244		
9180	Lease Assets	-	-		

### **3.10 Auditor General's Report**

District Secretary

District Secretariat

Vavuniya

#### **Summary Report of the Auditor General on the Financial Statements of the District Secretariat, Vavuniya for the year ended 31<sup>st</sup> December 2020 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 31<sup>st</sup> December 2020 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 31<sup>st</sup> December 2020 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 19of 2018. Our comments and observations 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. The financial statements of the District Secretariat of Vavuniya and financial performance and cash flow which was ended as at 31<sup>st</sup> December 2020.

###### **1.2 The basis for preconceived opinion**

Except the impact of the matter mentioned in Paragraph 1.6 of this statement 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 statement**

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 Section 38 of National Audit Act No 19 of 2018 in accordance with accepted accounting theory and reflecting the real 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 subsection 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 accounts 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.

- Contextual Audit Procedures were planned, 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, 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.

- Clarity was obtained regarding internal control in order to plan appropriate audit procedures rather than with the intention of expressing an opinion on the Constructive nature of internal control.

- Clarity was obtained regarding internal control in order to plan appropriate audit procedures rather than with the intension of expressing an opinion on the constructive nature of internal control.

Important audit finding major internal control weakness and 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 inform following matters.

- a) The financial statements comply with the previous year
- b) My recommendations regarding the previous year financial statement were not implemented.

<b>Paragraph Note</b>	<b>Audit Monitoring</b>	<b>Recommendation</b>
1.6.3 (A)	Through the Chief accounting officer and the Accounting Officer should certify that an efficient internal control system is establish and maintained at the District Secretariat for the financial control. A study is to done on the effieincey of such system in writings. Necessary modifications in such system are to be made to run it efficiently. In accordance to the study	According to Section 38 of the National Audit Act No 19 of 2018.

commitment and the copies of such study to be forwarded the General Auditor, No evidence of such survey was submitted to the Audit.

## **1.6 Comments on Financial Statements**

### **1.6.1 Financial Statements**

#### **1.6.1.1 Non-Financial Assets**

The value of the Property, Plant and Equipment had been expressed as Rs. 1,612,753,468 in the financial statement as at 31<sup>st</sup> December of the said financial year. As here the value of same is stated as Rs. 1,611,712,060 in the Treasury print outs and hence a difference of Rs.1, 041,408 was identified.

#### **1.6.1.2 Financial Assets**

##### **1.6.1.2.1 Advance Accounts**

###### **Advance to Public Officer's Account**

A sum of Rs. 381,912 had remained in arrears from an officer Vengalcheddikulam Divisional Secretariat who had vacated his post. According establishment code Chapter XXIV Sub 4. That arrears balance lasted for more than 04 years had not been recovered.

### **1.6.2 Statement of Cash flows**

The following observations are made.

#### **1.6.2.1 Cash flows from Operational Activities**

The cash flow statement for the year was shown as Rs.247, 466,319 paid for personal emoluments and operational payments. However, Rs. 257,477,970 is the personal emoluments and operational payment. The total difference of Rs. 10,011,651 was observed.

### **1.6.2.2 Cash flows from Investment activities**

Rs. 27,961,698 was shown as purchase and construction of non-financial assets in the claim regarding non- financial assets submitted as on 31<sup>st</sup> December 2020. However, the cash flow statement show a sum of Rs. 37,384,289 expenditure on Capital allocation in cash flow from investment activities. The difference between them Rs.9, 422,591 was observed.

### **1.6.3 Lack of maintaining Records and Books**

This was observed during the audit examination that some of the following records were not properly maintained as per the relevant regulation by the District Secretariat.

<b><u>No</u></b>	<b><u>Types of Records</u></b>	<b><u>The Law</u></b>	<b><u>Observations</u></b>
1	Record of attendance of the members of the Procurement Committee meeting	Government Procurement Guidelines 2.11.2 for the year 2006	Not properly maintained
2	Attendance of the members of the technical evaluation committee	Government Procurement Guidelines 2.11.2 for the year 2006,	Not properly maintained
3	Register of electrical fittings items	454 (2) Financial Regulations of the Socialist Republic of Sri Lanka	Not properly maintained
4	Register of official telephone	845 (1) Financial Regulations of the Socialist Republic of Sri Lanka	Not properly maintained

## **2. Financial Review**

### **2.1 Expenditure Management**

Not forward the acceptable reason for regarding the 34 percent of saving in total financial provision on under the vote 266-1-1-0-2103

## **2.2 Subject to Liabilities and Responsibilities**

Public Finance Circular No. 09 dated October 09, 2020 responsibilities and liabilities under Reference No. (iii) In accordance with paragraph 3.4 of the guidelines and forms for the preparation of financial statements of 02/2020 shall be tally with the responsibilities and liabilities issued by the Treasury for each of the Expenditure Heads. It have been observed. The total amount of Rs. 81,801 difference between the statement of liabilities and responsibilities and treasury printout submitted in the financial statements of the year.

## **2.3 Utilization of the provision provided by other Ministries and Departments**

### **2.3.1 Recurrent Expenditure**

The total amount of allocation provided for recurrent expenditure to the Ministry of finance under the head 110 for the year. Out of the total allocation of Rs.3, 047,510 under expenditure matters, 41% serving of the allocation will not be utilized a sum of Rs. 1,253,750

### **2.3.2 Capital Expenditure**

A total of 03 other Ministries and Departments has saved from 6% to 57% of financial provisions due to non-utilization of financial provisions provided for in the year under review of capital expenditure.

### **2.3.3 Error in Classification**

A sum of Rs.2, 152,601 of recurrent expenditure of the Vavuniya Economic Centre revised security service charge would not have been paid from the recurrent vote. But it had been paid through the capital expenditure vote 425-02-03-008-2506.

## **2.4 Certifications to be carried out by Accounting Officer**

According to the provisions of Section 38 of the National Audit Act No. 19 of 2018, the following matters have to be confirmed by the Accounting Officer but no action has been taken accordingly.

- a) Through the Chief accounting officer and the Accounting Officer should certify that an efficient internal control system is establish and maintained at the District Secretariat for the financial control. A study is to done on the effieincey 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.
- b) The audit queries have not been answered as per paragraph 3.5 of the report, although the accounting officer has to ensure that the audit queries are answered within specified period as required by the Auditor General.

## **2.5 Non-compliance with laws, rules and regulations**

<b>Reference of laws, rules, regulations and management decisions.</b>	<b>Value</b> Rs.	<b>Non compliance</b>
a) Financial Regulations of the Democratic Socialist Republic of Sri Lanka	-	The bank reconciliation statement of the District Secretariat for the year December was submitted for audit on 18 <sup>th</sup> February 2021.
i) Financial Regulations 395(c)		
b) Other rules and <u>guidelines</u>		
i) Guidelines for preparation of Financial Statements No. 02/2020 Public finance Circular on 09 October 2020	81,081	The total liabilities amount of Rs. 81,801 not reported by the Treasury for the year under review have been settled in the year 2021.
ii) Government		Exceeding the maximum

Procurement Guidelines 2006 of the Democratic Socialist Republic of Sri Lanka 4.3.1 c (ii)	110,946	amount of Rs. 99,000 for an additional work for construction of milk collecting center at the Divisional Secretariat Vavuniya North Rs. 110,946 had been paid for additional work.
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### **3. Functional Review**

#### **3.1 Performance**

##### **3.1.1 Planning**

The following observations are made.

As per Public Finance Circular No. 2014/01 dated 17<sup>th</sup> February 2014, a proper action plan for 2019 and 2020 had not been prepared and the following shortcomings were observed in the submitted plan.

- a) Institutional structure are not up to date for the year under review.
- b) Approved staff and currently employed have not been reviewed.
- c) The priority action had not been prepared based on annual budget
- d) The effects of the action/ the output of the expected action have not been achieved.

##### **3.1.2 Failure to receive expected benefits**

The Vavuniya delectated Economic Centre, which was constructed by the ministry of Rural Economic Affairs at an estimated cost of Rs. 291.64 million, was handed over to the District Secretariat in 2018 but no constructive steps have been taken to use the Centre to date.

#### **3.2 Projects out of domestic financing**

##### **3.2.1 Defects in project execution**

During the audit review of the construction of the office building of the Vavuniya North Divisional Secretariat on 01 March 2020, the second point payment of Rs. 5,939,480 was made. A sum of Rs 223,200 were paid for the item Number E2&E8 which was stated to

be fully executed as per the calibration. . In addition Rs, 3,338,560 was paid for the raw materials at the work site but the contractor did not maintain proper control over the availability and registration of the raw material stock.

### **3.2.2 Contract Administration**

The following issues were observed.

- a) According to the contract terms of the January 2007 issue of ICTAD/SBD/03, the work program must be submitted within 14 days of the commencement work. During the year under review, 03 capital works worth a total of Rs.6, 001,700 were not submitted the work program.
- b) A total of 04 capital works in the year under review were implemented without progress review meeting for projects worth Rs. 22,692,910
- c) Insurance coverage for risks has not been carried out as per the terms of the contract condition 13.1 a & 13.1 c for the two capital projects valued at Rs. 4,281,700 in total during the year under review.

### **3.3 Assets Management**

#### **3.3.1 Lack of maintenance and repairs**

To date no constructive steps have been taken by the District Planning Secretariat 03 Nos. of official vehicles had not been used for more than 10 years.

#### **3.4 Uneconomic Transactions**

A security service payment, cleaning service, water bill payment and equipment purchase payment. A sum of total payments Rs. 3,922,195 to District Secretariat delectated Economic Centre for the year 2018 to said financial year. No constructive steps have been take to use the Centre. It was observed in the audit. The total amounted to Rs.3, 922,195 as an uneconomic expenditure.

#### **3.5 Failure to respond to audit queries**

02 Nos. audit queries reply, have not been submitted for 03 to 08 months.

**4. Good Luck**

**4.1 Internal Audit**

The internal Audit Plan for the year has not been prepared as per Management circular no. DMA/01 of 2019 January 05 of the Department of Management audit and has not been duly approved at the Audit Management Committee meeting.

**5. Human Resource Management**

**Approved, Actual cadre and vacancies**

The District Secretariat and Divisional Secretariat had 75 vacant posts as at the end of the year under review.

A.J.L. Vimalarathna  
Asst.Auditor General  
For Auditor General

## 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 with revolving loans to start the income generation projects under Gramashakthy & Samurdhi Programs.			√
Provide housing assistance			√
No of families included under Samurdhi relief Programme		√	
Establish home gardens	√		
Produce paddy			√
Produce vegetable			√
Produce milk			√
Produce meat		√	
Produce eggs			√
Renovate tank			√
Construct agro wells			√
New buildings constructed for health institutions			√
Control Dengue disease and Control of Covid – 19 Pandemic		√	
Establish/ renovate smart class rooms			√
Conduct teachers training			√
Construct/ renovate preschool			√
Provide free pipe line water connection		√	
Install water purifying systems			√
Establish community water supply scheme			√
Renovate rural roads			√
Production of paddy			√
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%
No Poverty	Capital accumulation	350 Families Provided by Revolving Loans for Income Generation Projects under Gramashakthy, Samurdhi Programs & Small Enterprise		√	
	Decent Habitation	Housing Assistance Provide to 317 families		√	
Zero Hunger	Relief Programs	Families included under 23,587 Samurdhi relief program.			√
	Food for all	10,200 House gardens established			√
	Increased food production	69,549.87 MT Paddy Produced		√	
	Increased food production	21,582.02 MT Vegetable Produced		√	
	Increased food production	35,090 MT Lit Milk produced per day		√	
	Increased food production	6,275 Kg meat produced per day			√
	Increased food production	21,700 Eggs produced per day		√	
	Agriculture infrastructure Development	266 Tanks and channels renovated		√	
	Agriculture infrastructure Development	2 Agro wells constructed		√	
Good Health & Wellbeing	Improved Health Institutions	06 New Buildings Constructed for health institutions and 6 was renovated		√	
	Improved Health Condition / situation	Controlled Dengue diseases and Covid-19 pandemic			√

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Quality Education	Improved Education facilities	07 class room buildings constructed / renovated		√	
	Smart education system	08 Smart class rooms established / renovated.			√
	Quality Input	168 Teachers trainings conducted		√	
	Primary Education for all	Constructed / Renovated preschools 03		√	
Clean Water & Sanitation	Clean water facilities	200 free pipe line water connection provided			√
	Clean water facilities	13 water purifying systems installed		√	
	Clean water facilities	03 community water supply scheme established		√	
Industry innovation & infrastructure	Easy access	49 km rural road renovated and 55.20 Km road done maintained		√	
Reasonable consumption & production	Increased Production	Paddy Production 77,646 MT		√	
	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** – The taken action for increase the income of target group the reasonable no of families are increased their income and 317 families benefitted through housing assistance programme. Further the needs are identified and funding sources to be identified..
2. **Zero Hunger-** Most vulnerable families (23,587) 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 late rainy season in last year. Irrigation system development also high priority need to improve agriculture activities. Abandoned tank want renovate. Spare paddy land should be utilized.
3. **Good health & wellbeing** – According to the increased population, need for modern health a facility in this district is still exists. Rural health facilities also to be modernized. Shortage of heath staff to be settled. Covid 19 pandemic is much challenged.
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. Small learning system should be developed.
6. **Clean water & Sanitation** – Town are mostly covered by pipe born water. New water resource established 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. Improvement of rural roads in need.
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. Micro Irrigation system should be promoted.

### **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. Sapirigama Development Program
2. Rural Infrastructure Development Program
3. Decentralized Budget Program
4. Northern Development Programme
5. Provincial Specific Grant
6. 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	20	20	00
Territory	16	08	08
Secondary	299	239	60
Primary	66	59	07

### 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		
Office System & Office Procedure	40	02	34		Local	Trained Office procedure & system to newly recruited officers
Office System & Public Care for GN	20	01	12		Local	Trained office procedure & system and public care for GNS
Productivity System	40	01	16		Local	Basic knowledge learned for implementing Productivity system
On-line Mail Management	50	01	03		Local	Implement the On-Line mail Management system
Office system for Newly recruited Graduates	60	17	04		Local	Trained for Graduates trainees to entering public sector
Government finance management	60	02	43		Local	Trained finance management to newly recruited officers
Implementing productivity system	40	01	20		Local	Productivity system basically started in some branches/ Departments
Training on Grama Niladharies Competition	60	03	45		Local	Trained Grama Niladharies to improve the office system & Public care
Training for Vehicle Drivers	20	01	11		Local	Trained vehicle drivers to care vehicle and maintain records
Training for EDOs	120	01	67		Local	Training for EDOs to develop Vilages

### 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		
<b>2</b>	<b>Maintenance of books and registers (FR445)</b>			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards 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		
<b>03</b>	<b>Delegation of functions for financial control (FR 135)</b>			
3.1	The financial authority has been delegated within the institute	Complied		
3.2	The delegation of financial authority has been communicated within the institute	Complied		
3.3	The Authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied		
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied		
<b>4</b>	<b>Preparation of Annual Plans</b>			
4.1	The annual action plan has been prepared	Complied		
4.2	The annual procurement plan has been prepared	Complied		
4.3	The annual Internal Audit plan has 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		
<b>5</b>	<b>Audit queries</b>			
5.1	All the audit queries has been replied within the specified time by the Auditor General	Complied		
<b>6</b>	<b>Internal Audit</b>			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2) DMA/1-2019	Complied		

6.2	All the Internal audit reports 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		
<b>7</b>	<b>Audit and Management Committee</b>			
7.1	Minimum 04 meetings of the Audit and Management committee has been held during the year as per the DMA Circular 1-2019	Complied		
<b>8</b>	<b>Asset Management</b>			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No.01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's 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		

<b>9</b>	<b>Vehicle Management</b>			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	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		
<b>10</b>	<b>Management of Bank Accounts</b>			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	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		
<b>11</b>	<b>Utilization of Provisions</b>			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		

<b>12</b>	<b>Advance to Public officers Account</b>			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
<b>13</b>	<b>General Deposit Account</b>			
13.1	The action had been taken as per 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		
<b>14</b>	<b>Imprest Account</b>			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad- hoc sub imprests issued as per 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		
<b>15</b>	<b>Revenue Account</b>			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the deposit Account	Complied		
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied		
<b>16</b>	<b>Human Resource Management</b>			
16.1	The staff had been paid within the approved cadre	Complied		
16.2	All members of the staff have been issued a duty list in writing	Complied		

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

	staff based on the format in Annexure 01 of the aforesaid Circular	Complied		
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.6.5 of the aforesaid Circular	Complied		
<b>20</b>	<b>Responses Audit Paras</b>			
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	