



வார்டிகை கார்டய சா஁த வார்டாவ

வருடாந்த செயற்திறன் அறிக்கை
ANNUAL PERFORMANCE REPORT

2023

Head No: 265

திக்திக லேகலீ கார்டாலய - ஡லகாரல

மாவுட்டசு செயலகம் - மன்னார்

DISTRICT SECRETARIAT - MANNAR

Annex :I

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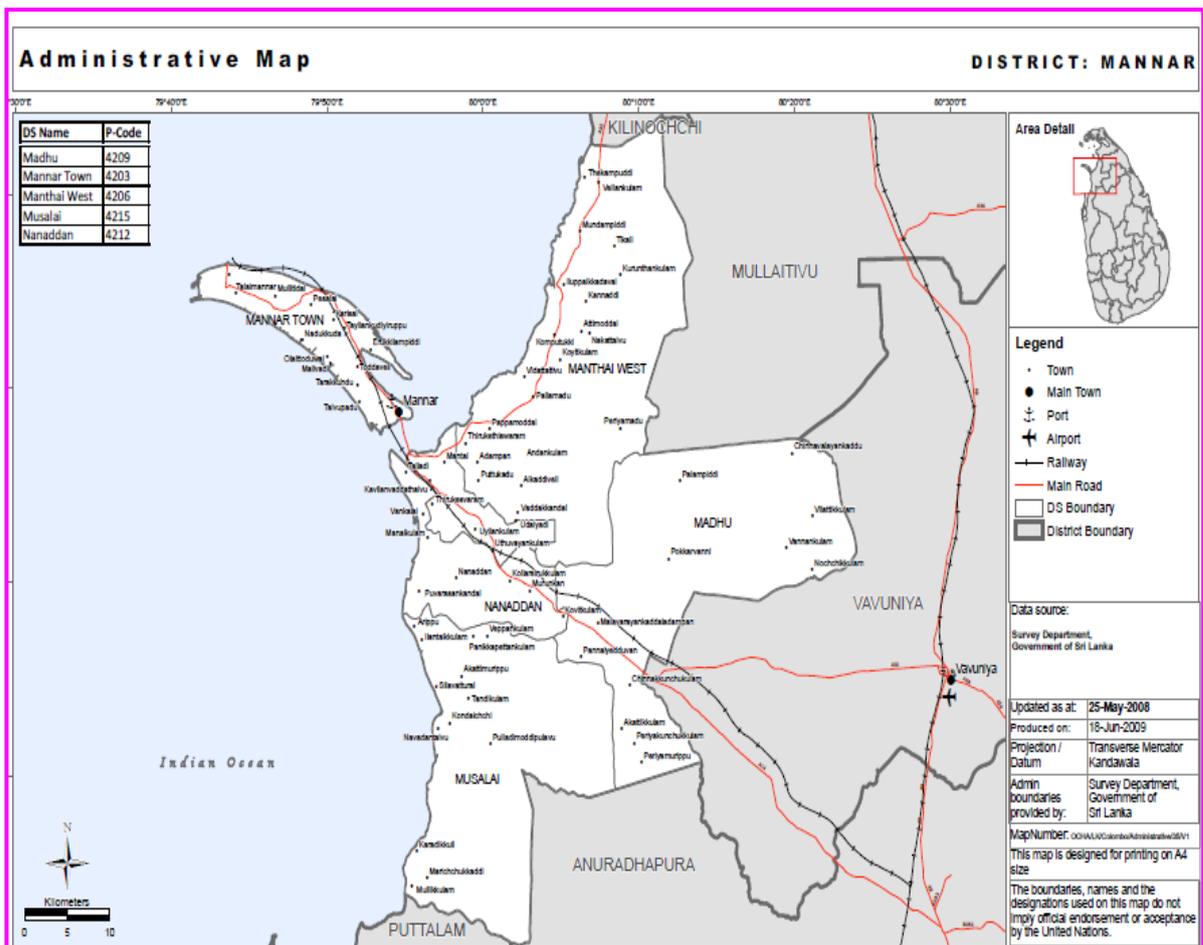
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1. Chapter 01 – Institutional Profile / Executive Summary

1.1. Introduction

Situation of the District

Location:- The district of Mannar is situated in the north-west direction of Sri Lanka and consists of an island and the other part of the district. It surrounded by the districts of Kilinochchi, Mullaitivu, Vavuniya, Anuradhapura and Puttalam boundaries. There is a cause-way that connects the island and the main land. The area is 1,996 Sq km. There are five divisional secretariats namely Madhu, Mannar-Town, Manthai-West, Musali and Nanattan functioning under the Mannar District Secretariat.



Acres of the area Divisional Secretariats wise

Divisional Secretariats	Area	
	Sq.Km.	Percentage
Mannar Town	212	10.62
Nanattan	148	7.41
Musali	475	23.80
Manthai West	608	30.46
Madhu	553	27.71
Total	1,996	100.00

Lively Hood and Economic Patterns of this District

- Paddy Cultivation
- Fishing
- Plantation

The distribution of the population of the District.

- Population of the Divisional Secretariats wise

Divisional Secretariats	Population	Families
Mannar Town	70,075	20,398
Nanattan	22,766	7,392
Musali	29,446	8,720
Manthai West	26,195	8,115
Madhu	14,291	4,491
Total	162,773	49,116

- Population by Ethnic Wise

Ethnic	Population
Tamils	95,500
Muslims	66,297
Sinhalies	976
Total	162,773

Weather Report

The district of Mannar is a dry zone that has high temperature and the rain-fall is very low. The temperature in this district varies from 28°C- 33°C and the average rain-fall is from 74mm-104mm.

Basic Statistical Information of the District

✓ Name of the district	: Mannar
✓ Province	: Northern Province
✓ Total land Area	: 1,996 Sq.km
✓ No of Divisional Secretariat Divisions	: 05
✓ No of Grama Niladharies	: 153
✓ No of Villages	: 616
✓ No of Polling Divisions	: 98
✓ No of Municipal Councils	: 00
✓ No of Urban Councils	: 01
✓ No of Pradesiya Sabah	: 04
✓ No of Circuit & Holiday Bungalows, Quarters	: 44
✓ No of Members of Parliament	: 06
✓ No of Members of Provincial Council	: 06
✓ No of Members of Local Government Authorities	: 94
✓ Registered Voters	: 89,216
✓ Population	: 162,773

1.2. Vision, Mission, Objectives of the Institution

Vision

Pioneering the sustainable development process of Mannar District to upgrade the living standard of the people.

Mission

Coordinating and monitoring the activities of all institutions inclusive of public and private in order to improve the performance and deliver sustainable services efficiently and effectively to satisfy the aspirations of the Government and those of the public at low cost with care and caution.

Objective

The objective of the District Secretariat is the coordination of all public and private sector activities carrying out of function delegated by various legal enactments, formulation of the socio economic development projects monitoring the implementation, guidance and ensure that the benefits are enjoyed by those concerned.

1.3. Key Functions

- Performing all functions and activities in respect of all the employees.
(Maintaining Personal Files, Leave, Salary, Overtime, Holiday Payment, Employees Warrant, Loan, Etc.)

Providing following services to public or coordinating to get these services from the respective institutions.

- National Identity Card, Motor Traffic Revenue License, Business Registration Certificate, Birth, Death and Married Certificates, Driving Licenses.
- Maintaining & providing the Voters Register.
- Arrangement for providing permit, deed for land and resolving land issues.
- Providing monthly contribution for the elders and vulnerable people of the district.
- Providing contribution for improving the nutrition level of pregnant mothers and preschool children.
- Arranging activities for improving the mental health of the people (Counseling).
- Motivate and train the unemployed groups and families which have woman as head.

Implementation and maintenance of sound financial transaction system to achieve the overall objectives

- Spending annual allocation efficiently with approval and accounting.
- Making the payment of all employees' related payments.
- Utilizing the fund with adequate control which is in the Kachcheri deposit accounts.
- Preparing & sending monthly and yearly and all other reports to the respective Department, Ministry and Treasury.
- Making all payments for goods and services received by district /divisional secretariat.
- Conducting Board of Surveys and preparing the procurement plan of the year.

Organizing activities for encouraging and inducing the Art, Culture and Values of the Societies of this District.

- District Cultural Events, Sports Meets, Conducting National and District Level Festivals.

Designing the plan for efficient utilization of the District Resources.

- District Land use and Planning Division
- Industrial Development Unit
- District Agriculture Unit.

Safeguarding general public from the Disaster.

- Safeguarding general public from the disaster (flood, storm, drought) fulfilling the basic needs of the affected people with the participation of the Non-Government Organization.

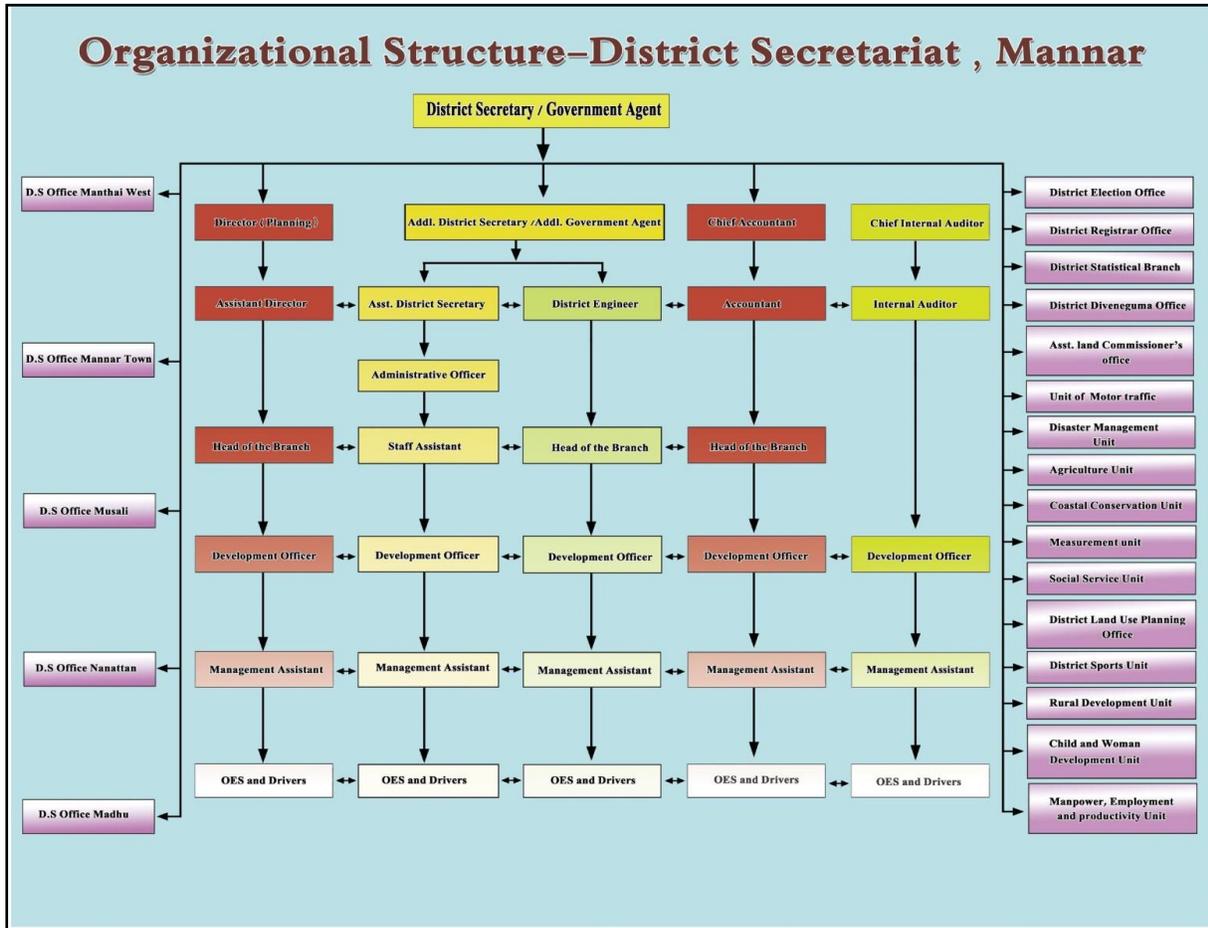
Collecting & Maintaining Basic Statistic of the District.

- It has been done by the District Unit of this District.

Strengthening the Divisional Sustainable Development.

- Development of Road, Irrigation and Electricity Facilities.
- Utilize & supervise effectively the amount received from decentralized for district development projects.
- Implementing and supervising the projects which have been introduced by the government. (Samurdhi)
- Providing the assistance for Housing Projects.
- Compensation for the war affected people.
- Compensation for wild animal attacks.

1.4. Organizational Chart



1.5. Divisional Secretariats of the District Secretariat.

- Mannar Town
- Nanattan
- Musali
- Manthai West
- Madhu

1.6. Institutions**District Secretariat Mannar, Head No – 265**

Type of Allocation	Original	Final
Recurrent Expenditure		
1001 - Salaries & Wages	184,000,000	184,000,000
1002 - Overtime & Holiday Payments	6,950,000	6,100,000
1003 - Other Allowances	85,500,000	85,900,000
1101 - Domestic	4,700,000	4,100,000
1201 - Stationery & Office Requisites	9,000,000	10,490,000
1202 - Fuel	14,700,000	13,200,000
1203 - Diets & Uniforms	1,250,000	1,100,000
1205 - Other	1,500,000	1,310,000
1301 - Vehicles	14,000,000	11,700,000
1302 - Plant and Machinery	5,100,000	5,160,000
1303 - Building and Structures	7,600,000	6,600,000
1401 - Transport	1,550,000	1,510,000
1402 - Postal & Communication	5,100,000	4,800,000
1403 - Electricity & Water	12,500,000	10,350,000
1404 - Rents & Local Taxes	1,000,000	850,000
1409 - Other	30,000,000	20,000,000
1504 – Paddy purchasing	0	109,176,120
1506 - Property Loan Interest to Public Servants	550,000	190,000
Recurrent Total	385,000,000	476,536,120
Rehabilitation & Improvements of Capital Assets		
2001 - Building & Structures	25,000,000	25,000,000
2002 - Plant, Machinery & Equipment	3,000,000	3,000,000
2003 - Vehicles	12,450,000	12,450,000
2102 - Furniture & Office Equipment	1,000,000	18,640,000
2103 - Plant, Machinery & Equipment	1,000,000	1,000,000
2104 - Buildings & Structures	100,000,000	100,000,000
2401 - Staff Training	1,550,000	1,550,000
Capital Total	144,000,000	161,640,000
Total	529,000,000	638,176,120

1.7. Details of the Foreign Funded Projects (if any)➤ **Nil**

2. Chapter 02 – Progress and the Future Outlook

2.1. Special Achievements, Challenges and Future goals.



Mannar district is located in the northern part of Sri Lanka and surrounded by Puttalam in the south, Anuradhapura in the south-east, Vavuniya in the east, Mullaitivu in the north east, Kilinochchi in the north and the long coastal area in the western part of the district. The district covers an area of 1996 square kilometers and has an average population density of 82 per square kilo meter.

As per the updated report the total population of Mannar district is found to be 162,773.

Administratively this district has 5 Divisional Secretariats and covers 153 Grama Niladharies Divisions and 616 villages. There are five local bodies functioning in the district.

This District is predominantly Agricultural District, and has land extent of 39,684(Ha). To undertake the paddy cultivation. In addition, cultivation of other field crops, livestock farming, forestry and marine and inland fishing are the main components. There are 31,051 farm families engaged in agriculture related activities.

According to the recent survey nearly 6,740 women headed families and 1,984 disable persons are in the district and the 12,516 persons are benefit from the social service plans.

Achievements

The Organization has a management structure that determines relationship between functions and positions and also it subdivides its delegate role, responsibilities and authority to carry out defined tasks. District Secretariat management is creating a fundamental environment which supports to undertake very applicable administration to achieve the certain achievements.

The district administration through government and non-government organizations has been working to protect all the people of the district, provide them with safe living, livelihood and medical assistance. Some of the works carried out in the district are:

- ❖ Food packets were collected from outsiders and distributed to the needy families through the Divisional Secretariats.
- ❖ In the first phase under the World Food Programme, dry food was distributed to 11,996 selected malnourished families in Madhu, Musali and Manthai West Divisional Secretariats and followed by the second phase dry food was distributed to 10,345 selected malnourished families in Mannar Town and Manthai West Divisional Secretariats.
- ❖ 369 small farmers were provided with machinery and equipment at a cost of Rs.7 million to ensure the food security and encouraging small entrepreneurs to use local resources.
- ❖ 9 projects have been implemented and successfully completed at a cost of Rs.13.7 million in the island of Mannar through the disaster prevention process.
- ❖ Out of 24 food banks established in villages, 15 banks have provided food to 205 poor beneficiaries.
- ❖ The Ministry of Urban Development and Housing has provided electricity connection to a new housing project at Erukkalampity village at a cost of 5.38 million.
- ❖ The Ministry of Women, Child affairs and Social Empowerment has provided Rs.4.5 million for the expansion of Saubhagiya production villages in the Manthai west and Musali Divisional Secretariat Divisions.
- ❖ In 2023, a total of 9086 eligible families have been selected by Divisional Secretariat level under the scheme of selecting eligible families of Welfare Benefits Board and Rs.137,500 has been made available by the Ministry of Finance, Economic Stabilization and National Policy for the activities of the appeal committee under this WBB scheme and released to the Divisional Secretariats.
- ❖ 25,741 selected beneficiaries under the program implemented by the National Secretariat for Early Childhood Development have been given nutritional allowance for pregnant and lactating mothers at a cost of Rs.116 million with the financial contribution of the Ministry of Child and Women Affairs and Social Empowerment.

- ❖ Under the program implemented by the National Secretariat for Early Childhood Development, 651 beneficiary children in 39 pre-schools have been provided with breakfast at a cost of Rs.4.9 million with the financial contribution of the Ministry of Child and Women Affairs and Social Empowerment.
- ❖ Under the program implemented by the National Secretariat for Early Childhood Development, 15 pre-school teachers have been given allowances at a cost of Rs.0.45 million with the financial contribution of the Ministry of Child and Women Affairs and Social Empowerment.
- ❖ Goats (Goat Farming) worth 7.8 million have been given to 120 beneficiaries selected from 5 Divisional secretariat divisions in Mannar district under the allocation of funds of the State Ministry of Rural Economy to improve the livelihood of the impoverished villagers.
- ❖ 3000 coconut saplings and 11,795 fruit saplings have been distributed by the Ministry of Agriculture in 5 Divisional Secretariat Divisions through tree planting program for National Milad Festival.
- ❖ 12 houses worth Rs.0.6 million each and 26 houses worth Rs. 1 million each were constructed by the Ministry of Urban Development and Housing.
- ❖ Rice has been provided to families in 5 Divisional Secretariat Divisions with low income at a cost of Rs.108.08 million with the financial contribution of the Department of Development Finance in 2 installments of 20kg.

Challenges

Human Resources: It is the most important part of the administration to deliver the excellent service to the public. The Engineer of Jaffna district is also acting the duties in Mannar. The post of Translator, Electrician and Draftsman have been vacant for a long time. There is also some cadre vacant of Accountants, Surveyor, Drivers, OES and there is no any Technical Officer also in the District and Divisional Secretariats.

Financial Challenges

In our administrative District several types of the projects were implemented by District Secretariat and Divisional Secretariats in year of 2023 under the Government funds. Every year we are faced some of the following difficulties or challenges.

- Inadequate availability of funds for certain allocations on time. (Voucher in hand 2019, 2020, 2021, 2022)
- Delay payment creates an unnecessary time extension for every project thereby we are unable to achieve the actual target.
- Usually, projects approval received for late part of the years thereby some of the projects could not be completed within the time duration because of the seasonal change. (rain)

Physical Challenges

Office building facilities - Especially Nanattan Divisional Secretariat is still functioning in an old and small building. Although a certain number of personnel are attached here, there is not enough space.

Goals

Forming dynamic task groups to lead the District towards sustainable development, through constructor good government process and empowering human life with an effective and efficient administration optimum resource management will have to be carried out with the absolute Participation of the all-stake holders such as state private, politicians and public.

- ❖ Promoting local producers and creating better market opportunities
- ❖ Ensuring the food security by increasing local productions.
- ❖ Helping youth to identify their careers by conducting career fairs in collaboration with various organizations.

Thus, the above expected goals can be achieved not only at the district level but also at the national level.



.....
K.Kanakeshwaran

District Secretary / Government Agent

Mannar District.

K. Kanakeshwaran
District Secretary / Government Agent,
Mannar District.

3. Chapter 03 – Overall Financial Performance for the Year – 2023

3.1. Statement of Financial Performance

ACA-F

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

Revised Budget	Note	Actual		
		2023 Rs.	2022 Rs.	
-	Revenue Receipts			
-	Income Tax	1	-	} ACA-1
-	Taxes on Domestic Goods & Services	2	-	
-	Taxes on International Trade	3	-	
-	Non Tax Revenue & Others	4	-	
	Total Revenue Receipts (A)			
-	Non Revenue Receipts			
-	Treasury Imprests	1,035,910,413	909,988,178	ACA-3
-	Deposits	305,563,785	188,143,005	ACA-4
-	Advance Accounts	13,596,147	12,485,076	ACA-5
-	Other Main Ledger Receipts	-	-	
	Total Non Revenue Receipts (B)	1,355,070,345	1,110,616,259	
	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)	1,355,070,345	1,110,616,259	
	Remittance to the Treasury (D)	535,023		
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)	1,354,535,322	1,110,616,259	
	Less: Expenditure			
	Recurrent Expenditure			
276,000,000	Wages, Salaries & Other Employment Benefits	5	253,899,118	} ACA-2(ii)
91,170,000	Other Goods & Services	6	71,338,604	
109,366,120	Subsidies, Grants and Transfers	7	108,750,289	
-	Interest Payments	8	-	
-	Other Recurrent Expenditure	9	-	
476,536,120	Total Recurrent Expenditure (F)		433,988,011	
	Capital Expenditure			
40,450,000	Rehabilitation & Improvement of Capital Assets	10	13,469,443	} ACA-2(ii)
119,640,000	Acquisition of Capital Assets	11	22,327,551	
-	Capital Transfers	12	-	
-	Acquisition of Financial Assets	13	-	
1,550,000	Capacity Building	14	65,150	
-	Other Capital Expenditure	15	-	
161,640,000	Total Capital Expenditure (G)		35,862,144	
	Deposit Payments		198,211,321	ACA-4
	Advance Payments		14,884,086	ACA-5
	Other Main Ledger Payments		-	
	Total Main Ledger Expenditure (H)		213,095,407	
	Total Expenditure I = (F+G+H)		682,945,562	
	Balance as at 31st December J = (E-I)		671,589,760	
	Balance as per the Imprest Adjustment Statement		671,589,760	ACA-7
	Imprest Balance as at 31st December		-	ACA-3

3.2. Statement of Financial Position

ACA-P

Statement of Financial Position
As at 31st December 2023

	Note	Actual	
		2023 Rs	2022 Rs
Non Financial Assets			
Property, Plant & Equipment	ACA-6	2,133,789,632	906,188,318
Financial Assets			
Advance Accounts	ACA-5/5(a)	52,255,387	50,967,448
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		2,186,045,019	957,155,766
Net Assets / Equity			
Net Worth to Treasury		(215,862,610)	(109,798,085)
Property, Plant & Equipment Reserve		2,133,789,632	906,188,318
Rent and Work Advance Reserve	ACA-5(b)		
Current Liabilities			
Deposits Accounts	ACA-4	268,117,997	160,765,533
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		2,186,045,019	957,155,766

Detail Accounting Statements in ACA format Nos. 2 to 7 presented in pages from 06 to 32 and Annexures to accounts presented in pages from 33 to 40 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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

911
Chief Accounting Officer
Name :
Designation : Secretary,
Ministry of Public Administration,
Home affairs, Provincial Council &
Local Government
Date : 16.02.2024

K. Kanakeshwaran
Accounting Officer
Name : K. Kanakeshwaran
Designation : District
Secretary, District
Secretariat,
Mannar
Date : 16.02.2024

104
Chief Financial Officer/ Chief Accountant
Name : K. Yogendran
Designation : Chief Accountant,
District Secretariat,
Mannar
Date : 16.02.2024

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

K. Yogendran
Chief Accountant
District Secretariat
Mannar.

3.3. Statement of Cash Flows

ACA-C

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

	Actual	
	2023 Rs.	2022 Rs.
Cash Flows from Operating Activities		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	37,880,823	64,662,148
Imprest Received	1,035,910,413	909,988,178
Recoveries from Advance	19,390,868	16,216,077
Deposit Received	305,563,785	188,143,005
Total Cash generated from Operations (A)	1,398,745,889	1,179,009,408
Less - Cash disbursed for:		
Personal Emoluments & Operating Payments	324,133,637	290,651,191
Subsidies & Transfer Payments	108,750,289	646,394
Expenditure incurred on behalf of Other Heads	715,869,303	554,938,887
Imprest Settlement to Treasury	535,023	-
Advance Payments	18,243,148	16,552,839
Deposit Payments	198,211,321	210,669,243
Total Cash disbursed for Operations (B)	1,365,742,721	1,073,458,554
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	33,003,168	105,550,854
Cash Flows from Investing Activities		
Interest	2,550,301	2,711,369
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	308,675	761,375
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	2,858,976	3,472,744
Less - Cash disbursed for:		
Capital Expenditure	35,862,144	109,023,598
Total Cash disbursed for Investing Activities (E)	35,862,144	109,023,598
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(33,003,168)	(105,550,854)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	-	-
Cash Flows from Financing Activities		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
Less - Cash disbursed for:		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	-
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

3.4. Notes to the Financial Statements

ACA - 2

Summary of Expenditure by Programme for the period ended 31st December 2023

Expenditure Head No : 265

District Secretariat : Mannar

Rs.

Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Total Expenditure	Net Effect Savings / (Excesses)
		(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)=(4)-(5)
Programme (1)	(1) Recurrent	385,000,000	109,176,120	(17,640,000)	476,536,120	433,988,011	42,548,109
	(2) Capital	144,000,000		17,640,000	161,640,000	35,862,144	125,777,856
	Sub Total	529,000,000	109,176,120	-	638,176,120	469,850,155	168,325,965
Programme (2)	(1) Recurrent						
	(2) Capital						
	Sub Total						
	Grand Total	529,000,000	109,176,120	-	638,176,120	469,850,155	168,325,965

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

K.Yogendran
 Chief Accountant
 District Secretariat
 Mannar.

Statement of Imprest Account for the year 2023

ACA-3

District Secretariat : Mannar
 Expenditure Head No. : 265

Rs.

Imprest Account No.	Imprest Balance as at 1st January 2023			Imprest Received			Imprest Settlement			Imprest Balance as at 31st December 2023			Imprest Balance as at 31st December 2023 as per Entiry Books	Imprest Balance as at 31st December 2023 as per Treasury Books		
	Unsettled Sub Imprests	Unsettled Imprests (Excluding Unsettled Sub Imprests)	Total	Treasury	Other Sources	Total	Expenditure	Cash Remit to Treasury	Total	Unsettled Sub Imprest Balance	Unsettled Imprests	Total			*5	6
283/23	0	0	0	1,035,910,413	318,672,138	1,354,582,551	1,354,047,529	535,022	1,354,582,551	-	-	-	-	-		

I. Please

- (1) Remitted to the Treasury but not updated cash book balance as at 31/12/2023
 (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 Financial Officer /Chief Accountant/Director (Finance)/
 Commissioner (Finance)
 Date : 16.02.2024

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

K.Yogendran
 Chief Accountant
 District Secretariat
 Mannar.

ACA -4

Statement of Deposit Accounts as at 31st December 2023

District Secretariat : Mannar
Expenditure Head No : 265

Name of Deposit Accounts	Deposit Number	Balance as at 1st January 2023	Credited during the year	Debited during the year	Balance as at 31st December 2023	Rs.
						Balance as per Treasury Book as at 31st December 2023
Security Deposits	6000-0-0-1-103	6,290	110,610	116,900	-	-
Deposits Temporary Retained Payable to Third Parties	6000-0-0-13-98	2,139,325	57,395,458	57,922,676	1,612,107	1,612,107
Revenue Transfer to Provincial Councils	6000-0-0-14-17	2,668,788	13,318,733	15,745,321	242,200	242,200
Retention Money for Construction	6000-0-0-16-89	22,408,998	11,659,029	19,664,629	14,403,398	14,403,398
Compensation	6000-0-0-17-28	122,251,491	149,403,581	25,853,383	245,801,689	245,801,689
Temporary Retention for Statutory Payments	6000-0-0-18-93	178,939	680,210	768,860	90,289	90,289
Funds Received for Reimbursement of Expenditure	6000-0-0-20-16	11,111,702	72,996,164	78,139,552	5,968,314	5,968,314
		160,765,533	305,563,785	198,211,321	268,117,997	268,117,997

* Format should be amended including only the relevant Deposit numbers


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

K.Yogendran
Chief Accountant
District Secretariat
Mannar.

ACA - 5

Statement of Advance Accounts as at 31st December 2023

District Secretariat : Mannar
Expenditure Head No : 265

Name of Advance Account	Advance Account Number	Balance as at 1st January 2023 (1)	Maximum Limits of Expenditure Rs 15,000,000 (2)		Minimum Limits of Receipts Rs 12,000,000 (3)		Maximum Limits of Debit Balance Rs 60,000,000 Balance as 4=(1)+(2)-(3)	Maximum Limits of Liabilities Rs.....	Balance as per Treasury Books as at 31st December 2023
			Debits during the year		Credits during the year				
			In Cash	Through Cross Entries	In Cash	Through Cross Entries			
			(1) Advance to Public Officers	26501	50,967,448	14,192,186			
(2) Other Advances									
(3) Miscellaneous Advances									


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

K.Yogendran
Chief Accountant
District Secretariat
Mannar.

Statement of Imprest Adjustment

Revenue Collected by Other Entities on behalf of Reporting Entity	-	
Expenditure incurred by Reporting Entity on behalf of Other Entities	715,869,303	
Debits made to Advance "B" Account on behalf of Other Entities	3,359,062	
Credits made to Advance "B" Account by Other Entities	235,000	719,463,365
Less:		
Revenue Collected by Reporting Entity on behalf of Other Entities	40,739,799	
Expenditure incurred by Other Entities on behalf of Reporting Entity	1,104,085	
Credits made to Advance "B" Account on behalf of Other Entities	6,029,721	
Debits made to Advance "B" Account by Other Entities	-	47,873,605
Imprest Adjustment Balance as at 31st December 2023		671,589,760

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

Annexure-(i)

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

District Secretariat : Mannar
Expenditure Head No : 265
Programme No. & Title : 01

(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	1	173,200
Total			173,200

Classification of the cases by nature of Losses.

	No. of Cases	Value	(Rs.)
NP PC 2432 Accident on 16/05/2023	1	91,000	
NP NB 0762 Accident on 28/01/2022	1	82,200	
3			
4			
Total			173,200

(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	1	5,100
Over	Rs. 25,000.01	1	35,000
Total			40,100

Classification of the cases by Nature of Losses

	No. of Cases	Value	(Rs.)
1 NP NB 0762 Accident on 16/05/2023	1	5,100	
2 WP JQ 4923 Accident on 10/01/2023	1	35,000	
3			
4			
Total			40,100

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

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

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


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

K. Yogendran
 Chief Accountant
 District Secretariat
 Mannar.

Annexure (iii)

Statement of Commitments and Liabilities as at 31st December

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

Nature	Commit-N	Date	To-Whom	Vote	Commitment	Commit bal	L-Date	Liability	Recised-Lia	Paid	Liability Bal	Reported- By
PVT	C-LB01	31-Dec-23	N.M.A.ALUMINIUM CENTER	KAC-265-1-1-0-1303-P	14,861.00	-	8-Jan-24	14,861.00	0	0	14,861.00	265
PVT	C-LB02	31-Dec-23	Mannar Hard were	KAC-265-1-1-0-1302-P	8,336.84	-	8-Jan-24	8336.84	0	0	8,336.84	265
PVT	C-LB03	31-Dec-23	president R.D.S.pettah	KAC-265-1-1-0-1303-P	650,000.00	-	8-Jan-24	650,000.00	0	0	650,000.00	265
PVT	C-LB04	31-Dec-23	Post Master General AC No 030100119027340	KAC-265-1-1-0-1402-P	273,869.00	-	8-Jan-24	273,869.00	0	0	273,869.00	265
PVT	C-LB57	31-Dec-23	K.Sureshkumar	KAC-265-1-1-0-1101-P	2,500.00	-	8-Jan-24	2,500.00	0	0	2,500.00	265


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



K.Yogendran
 Chief Accountant
 District Secretariat
 Mannar.

Annexure-(viii) (i)

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

District Secretariat :Mannar
 Expenditure Head No. :265

Serial No.	Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2023 (Rs.)	Balance as Per Cash Book as at 31/12/2023 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2023 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
1	Bank of Ceylon Taprobane	0007041949	0	0	0	2023 November
2	Bank of Ceylon Mannar	0007041952	51,532,503	0	0	2023 November
3	Bank of Ceylon Mannar	0007041958	36,109,254	0	0	2023 November
4	Bank of Ceylon Mannar	0007041959	13,907,004	0	0	2023 November
5	Bank of Ceylon Mannar	0007041960	22,346,464	0	0	2023 November
6	Bank of Ceylon Mannar	0007041961	19,328,352	0	0	2023 November
7	Bank of Ceylon Mannar	0007041964	30,817,101	0	0	2023 November
	Total		174,040,678			

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


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

K.Yogendran
 Chief Accountant
 District Secretariat
 Mannar.

3.5. Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	As a % Final Revenue Estimate
1003.07.02	Registration Fees relevant to the Department of Registrar General	-	-	6,755,230	-
1003.07.03	Private Timber Transport	-	-	61,550	-
1003.07.05	License Taxes relevant to the Ministry of Defense	8,200	8,200	12,800	156.10
1003.07.99	Other license & Taxes	175,000	175,000	374,214	213.83
2002.01.01	Rent on Government Building & Housing	2,050,000	2,050,000	3,028,876	147.75
2002.02.99	Interest -Other	3,000,000	3,000,000	2,550,301	85.01
2003.02.13	Examination & Other fees	-	-	2,400	-
2003.02.14	Fees under the Motor Traffic Act & other receipts	-	-	4,309,410	-
2003.02.03	Fees Under Registration of Persons	-	-	3,266,700	-
2003.02.06	Fees under the Fauna & Flora Protection Ordinance	-	-	234,400	-
2003.02.99	Sundry Administration fees & Charge	125,000	125,000	194,036	155.22
2003.99.00	Other Receipts	2,300,000	2,300,000	4,277,427	185.98
2004.01.00	Social Security Contribution / W & OP	-	-	15,363,780	-
2006.02.02	Sale of Capital Assets Others	500,000	500,000	308,675	61.74
Total		8,158,200	8,158,200	40,739,799	499.37

3.6. Performance of the Utilization of Allocation

Type of Allocation	Allocation		Actual Expenditure	Allocation Utilization as a % of Final Allocation
	Original	Final		
Recurrent Expenditure				
Personal Emoluments				
1001 - Salaries & Wages	184,000,000	184,000,000	168,977,185	91.84
1002 - Overtime & Holiday Payments	6,950,000	6,100,000	4,611,559	75.60
1003 - Other Allowances	85,500,000	85,900,000	80,310,374	93.49
Travelling Expenditure				
1101 – Domestic	4,700,000	4,100,000	3,131,427	76.38
Supplies				
1201 - Stationery & Office Requisites	9,000,000	10,490,000	9,771,341	93.15
1202 – Fuel	14,700,000	13,200,000	10,523,687	79.72
1203 - Diets & Uniforms	1,250,000	1,100,000	916,965	83.36
1205 – Other	1,500,000	1,310,000	1,173,396	89.57
Maintenance Expenditure				
1301 – Vehicles	14,000,000	11,700,000	6,717,628	57.42
1302 - Plant and Machinery	5,100,000	5,160,000	4,447,873	86.20
1303 - Building and Structures	7,600,000	6,600,000	4,464,281	67.64
Services				
1401 – Transport	1,550,000	1,510,000	1,200,800	79.52
1402 - Postal & Communication	5,100,000	4,800,000	3,859,909	80.41
1403 - Electricity & Water	12,500,000	10,350,000	9,004,668	87.00
1404 - Rents & Local Taxes	1,000,000	850,000	396,588	46.66
1409 – Other	30,000,000	20,000,000	15,730,041	78.65
Transfers				
1504 – Paddy purchasing	0	109,176,120	108,624,654	99.49
1506 - Property Loan Interest to Public Servants	550,000	190,000	125,635	66.12
Recurrent Total	385,000,000	476,536,120	433,988,011	91.07
Capital Expenditure				
Rehabilitation & Improvements of Capital Assets				
2001 - Building & Structures	25,000,000	25,000,000	11,726,529	46.91
2002 - Plant, Machinery & Equipment	3,000,000	3,000,000	1,742,914	58.10
2003 - Vehicles	12,450,000	12,450,000	0	0.00
Acquisition of Capital Assets	0	0	0	-
2102 - Furniture & Office Equipment	1,000,000	18,640,000	18,280,139	98.07
2103 - Plant, Machinery & Equipment	1,000,000	1,000,000	640,080	64.01
2104 - Buildings & Structures	100,000,000	100,000,000	3,407,332	3.41
Capacity Building	0	0	0	-
2401 - Staff Training	1,550,000	1,550,000	65,150	4.20
Capital Total	144,000,000	161,640,000	35,862,144	22.19
Total	529,000,000	638,176,120	469,850,155	73.62

3.7. In terms of F.R. 208 grant of Allocations for expenditure to this Department District Secretariat

S. No	Head No	Name of the Ministry/ Department	Purpose of the Allocation	Allocation		Actual Expenditure	Allocation Utilization
				Original	Final		
1.	1	Presidential Secretary	business expansion of Small enterprises , WFP supported DRR activities, Pilot project, purchasing of Office Equipment and other recurrent	26,959,707.86	26,959,707.86	26,410,909.42	97.96
2.	102	Ministry of Finance Economic Stabilization and National Policies	Fuel and Other expenses for Welfare benefit board	1,345,200.00	1,345,200.00	556,911.10	41.40
3.	103	Ministry of Defence	Drought relief, Flood relief, , Emergency work for disaster, salary and other recurrent	5,291,812.10	5,291,812.10	4,439,885.67	83.90
4.	110	Ministry of Justice, Prison affairs and constitutional reforms	Mediation board payments, Trainings for Tamil sinhale language	3,583,897.83	3,583,897.83	1,588,235.61	44.32
5.	111	Ministry of Health	Salary and Other recurrent	683,917.89	683,917.89	678,627.39	99.23
6.	118	Ministry of Agriculture	Bee keeping & sustainable livelihoods, Goat farming project, Eco friendly Fertilizer, Crop cultivation programme, Agriculture Committee meeting, Salary & Other recurrent	180,514,837.00	180,514,837.00	167,579,317.45	92.83
7.	122	Ministry of Tourism Lands	Salary and Others	1,656,940.00	1,656,940.00	1,132,870.00	68.37
8.	123	Ministry of Urban Development and Housing	Accelaration Development Project, Infrastructure Development Programme and Housing	142,629,528.59	142,629,528.59	125,977,575.80	88.33

9.	126	Ministry of Education	Plant, Machinery & Equipment and Other Capital Expenditure, Travelling, Repairing of printer, Over time & holiday pay, Stationery, Monthly progress meeting,	1,475,706.00	1,475,706.00	1,361,070.56	92.23
10.	130	Ministry of Public administration, Home affairs, Provincial Councils and Local Government	Salary and other recurrent	97,216,474.52	97,216,474.52	96,150,126.00	98.90
11.	160	Ministry of Environment	Salary and Other Allowance & Travelling	590,460.00	590,460.00	589,420.00	99.82
12.	171	State Ministry of Women and Child affairs and Social empowerment	Disable & Kidney payment, Morning Meals, Mothers Nutritional package, Woman Headed Family Household Program, Elders payment, Guru Abhimani, Meeting expenses, Salary and other recurrent	221,676,150.65	221,676,150.65	219,079,891.64	98.83
13.	187	Ministry of Investment promotion	Salary and other Allowance, Business Survey of small & medium scale sector, Allocation for IT park	5,690,640.00	5,690,640.00	5,684,982.54	99.90
14.	189	Ministry of Public Security	Salary & Others Allowance, Travelling, Postel Communication, Stationary, DCC Expenditure	651,696.40	651,696.40	646,273.58	99.17
15.	193	Ministry of Labour and forign employment	Travelling allowance, Progress review meeting	333,250.00	333,250.00	182,725.53	54.83
16.	194	Ministry of Youth and Sports	Youth Empowerment programme, Trainings and other recurrent	2,092,536.00	2,092,536.00	833,280.43	39.82
17.	198	Ministry of Irrigation	Vechile repair, Fuel, Over time holiday payment and other recurrent	953,800.00	953,800.00	815,649.82	85.52

18.	201	Department of Buddhist affairs	renovation of dhamma school building	500,000.00	500,000.00	500,000.00	100.00
19.	202	Department of Muslim Religious and Cultural Affairs	National Meelad Development Work, Travelling, Stationery	33,000.00	33,000.00	3,000.00	9.09
20.	203	Department of Christian Religious Affairs	Stationary & office Requisites,	6,000.00	6,000.00	5,996.00	99.93
21.	206	Department of Cultural Affairs	Travaling allowance,district and regional literary festival,kalakaru suwadam,grand for poor artists,dolosmahe pahana,stationary & other recurrent	626,000.00	626,000.00	553,839.78	88.47
22.	210	Department of Government Information	Alluminium partition of for media unit, Purchasing of newspapers and other recurrent	538,000.00	538,000.00	506,044.78	94.06
23.	216	Department of cultural Affairs	salary & wages, Travalling, postal & beggars censes programme,	6,322,135.00	6,322,135.00	5,877,565.00	92.97
24.	217	Department of Probation and Child Care Service	Child empowerment programme District progress review meeting, Children counicin facilitators programme,local traveling	451,500.00	451,500.00	425,396.80	94.22
25.	219	Department of Sports Development	Capacity development programme, fuel for vehicle,travelling, & stationary	292,020.16	292,020.16	250,885.66	85.91
26.	226	Department of Immigration & Emigration	Incentive for online passport application, Stationery and office requisites, Local travel expense	25,409.00	25,409.00	23,909.00	94.10
27.	227	Department of Registration of Persons	Salary ,Plant and machinery maintenance,Over time,Elecetricity,postal & communication,stationery,Festival &special advance	5,836,185.71	5,836,185.71	5,791,568.31	99.24

28.	243	Department of Development Finance	Operational expenses of the chemmantheevu government warehouse	12,000,000.00	12,000,000.00	6,447,991.93	53.73
29.	248	Excise department of sriLanka	Maintainance of excise department office building,	930,000.00	930,000.00	911,503.80	98.01
30.	252	Department of Census & Statistics	Surveys, resource allowance,refreshment, travelling and other recurrent	3,732,078.66	3,732,078.66	2,434,704.70	65.24
31.	253	Department of Pensions	Civil Pension, W&OP pension Postal,Overtime,printing,Other recurrent	26,314,493.00	26,314,493.00	7,424,384.26	28.21
32.	254	Registrar General's Department	Purchasing of computer & printers,	1,210,650.00	1,210,650.00	1,210,650.00	100.00
33.	286	Department of Land Commissioner General	Salary and Others	572,160.00	572,160.00	572,160.00	100.00
34.	307	Department of Motor Traffic	Puchasing of Machineries,Overtime & holiday pay,Stationery,Postal & communication,Electricity and water,Driving lincense inspection fees,Other contracted service	1,755,000.00	1,755,000.00	811,822.06	46.26
35.	326	Department of Community Based Corrections	Travelling and other recurrent	80,000.00	80,000.00	67,162.78	83.95
36.	327	Department of Land Use Policy Planning	District and divisional leval Land use Committee Meetings, Travelling, Stationery	468,250.00	468,250.00	400,251.77	85.48

37.	328	Department of Manpower and Employment	Aluminium Partition work of HRDA unit, purchasing of Printer, Furniture & office Equipment, Job fare program, Postel Telephone & internet charges and other recurrent	941,970.20	941,970.20	748,779.14	79.49
38.	334	Department of Multi - Purpose Development Task Force	Salary and other allowance, Electricity, Water,Internet,Postal, Stationery	9,808,328.29	9,808,328.29	9,195,133.30	93.75
Total				765,789,734.86	765,789,734.86	697,870,501.61	91.13

3.8. Performance of the Reporting of Non – Financial Assets.

Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023	Balance as per financial position report as at 31.12.2023	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	534,967,145	534,967,145	-	-
9152	Machinery and Equipment	219,959,985	219,959,985	-	-
9153	Land	29,870,000	29,870,000	-	-
9154	Intangible Assets	0	0	-	-
9155	Biological Assets	0	0	-	-
9160	Work in Progress	143,971,043	143,971,043	-	-
9180	Lease Assets	0	0	-	-
Total		928,768,173	928,768,173	-	-

- Note : Total assets correct value is Rs. 928,768,173 but we mentioned in our financial report Rs.2,133,789,632 according to treasury final statement. that is incorrect.

3.09. Auditor General's Report

English Translation



ජාතික විගණන කායරාලය
தேசிய கணக்காய்வு அலுவலகம்
NATIONAL AUDIT OFFICE



My No. NPCG/MN/A/DSM/2023

22 May 2024

District Secretary,
District Secretariat,
Mannar.

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

1. Financial Statements

1.1 Preconceived Opinion

The Statement of financial as at 31st December 2021 of District Secretariat Mannar and Financial Performance for the year ended as at that date including the cash flow which was included in the financial statements for the year ended 31st December 2021 were audited under the section 154 (1) of the constitution of Democratic Socialist Republic of Sri Lanka to be read with the National Audit Act No 19 of 2018. My comments and observation are established in this report which will be submitted to the District Secretariat Mannar according to the Section 11(1) of National Audit Act No 19 of 2018. Auditor General's Report will be submitted to the parliament according to the Section 10 of National Audit Act No. 19 of 2018 to be read along with the article 154(6) of the constitution of Sri Lanka in due course.

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

1.2 The basis for Preconceived opinion

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

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

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

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

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

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

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

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

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

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

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

1.5 Report related to other legal requirements

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

- (a) the financial statements comply with the previous year
- (b) Following recommendations given by me regarding the financial statements of the preceding year are not implemented

Sec Ref	Audit Observations	Recommendation
1.6.1.1(a)	A deficiency found in the non-financial assets due to non-inclusion of the valuation of the land of 2,625 sq feet in Mannar District secretariat	Action Should be taken asses the value of the land and show in financial statement.

1.6 Opinions on the Financial Statements

1.6.1 Financial Performance Statement

1.6.1.1 Recurrent Expenditures

- (a) In the review year, sum of Rs. 13,469,443 disbursed for the renovation and upgrading of non - financial assets. However, a deficiency of Rs. 13,469,443 reflected in total value of non - financial assets due to non inclusion of this amount in the non- financial assets.
- (b) In the review year opening balance of four non-financial assets Rs.1,204,125,232 was not shown so the amount of non-financial assets subject to review has been increased by that amount

2. Financial Review

2.1 Imprest Management

In the review year, due to non-receiving of the imprest valued sum of Rs. 111,242,752 under six numbers of capital expenditure objects from treasury as per estimates, it is fruitless in using financial allocations approved by the Parliament.

2.2 Expenditure Management

- (a) In the District Secretariat total sum of Rs. 167,414,638 in related to 23 Nos. of expenditure heads are not utilized in the review year. And it represents 7% to 100% of the relevant expenditure heads.
- (b) Out of the allocation of Rs. 101,400,000 for thirteen expenditure object codes, Rs. 195,900,00 equals to 19% of the total allocation transferred to four other expenditure object codes without utilizing intended purpose. And it indicates inefficiency in budget preparation.
- (c) Due to insufficiency of estimated amount of Rs. 100,600,000 for six object codes, additional allocation of sum of Rs. 19,590,000 equals to more than 19.5% of the initial estimate had been transferred from seven other expenditure object codes.

- (d) By way of change of category in the District Secretariat, 04 of expenditure totaling Rs. 19,590,000 had been transferred from other items of expenditure, however, the total outstanding allocation for these items of expenditure amounted to Rs. 7,380,273 was seen as savings ranging from two per cent to fourteen per cent. This shows that the transformation is not being done as efficiently.
- (e) Two items of Divisional Secretariat totaling Rs. 460,000 were converted through reallocation but were found to be underutilized (100%) and it was observed that the reallocation was not carried out efficiently to meet the demand

2.3 Adherence to Liabilities and Controls

Since the Imprest valued Rs. 4,902,982 requested for the year 2023 by the District Secretariat, the amount was not received. So the payment that amount had to be made for liabilities.

2.4 Utilizing of the funds granted by other Ministries and Departments

- (a) As indicated in the expenditure report of the year, 10% to 100% of the funds amounting to Rs. 40,270,395 granted by other Ministries and Departments under 88 number of capital expenditure subjects are remained due to non utilizing for due purposes. This shows as a function of inefficient financial management
- (b) As indicated in the expenditure report of the year, Rs. Rs 977,265 granted by other Ministries and Departments under 13 number of capital expenditure subjects are entirely remained due to non utilizing for due purposes.

2.5 Improper Transactions

The following cases were observed.

Below are the cases where certain transactions made by Samurthi Bank of Musali Divisional Secretariat were observed to be irregular

- (a) The relevant bank has given an amount of Rs. 3,392,000 to a Samurthi Development Officer without following provisions under Sections 136,137,138.139 and 140 of the Financial Regulations.
- (b) It has been observed that the cashier of the bank, who is in charge of paying, has paid a total of Rs.3,392,000 is noncompliance with the provisions of Section 139 of the Financial Regulation.
- (c) It has been observed that, an amount of Rs.200,000/- has been collected from the beneficiaries for group savings of such Samurthi Beneficiaries without issuing proper receipts to them. This act is been observed as a contravention of the Section 143 (2) C.D, and E of the Financial Regulation .

2.6 Advance account balances

The following cases were observed.

- (a) It has been observed that ,no relevant actions were taken for 01 to 05 years to write off the total arrears of Rs. 520,841 from 04 officers who were Vacated their Posts and retired from the service as per Chapter XXIV , Section 04 of the Establishment Code. This highlights the weakness of internal control
- (b) The Division Secretary of Manthai West Divisional Secretariat has been transferred to the Northern Province Council on 09th of December 2021. His distress loan balance of Rs. 57,600 has not been recovered with three month as per the Budget Circular No.118 dated on 11th October 2004.

2.7 Deposit account balances

The following cases were observed.

- a) It is observed that sum of Rs. 4,001,588 of retention deposits in 119 accounts has been retained in general deposit account for more than two years without taking required steps according to Financial Regulation 571 in the District secretariat and Divisional secretariats.

- a) It is observed that sum of Rs. 4,125,661 under 66 deposits of Temporary retained deposits payable to third parties (6000-0-0-20-0-16) and Fund received for Reimbursement of Expenditure (6000-0-0-13-0-98) accounts has been retained in general deposit account for 03 to 430 months without utilizing.

2.8 Operation of Bank Accounts

No constructive action has been taken to find out and rectify the unidentified payments worth Rs 1,371,155 made through 49 cheques issued by the Manthai West Divisional Secretariat for more than seven years.

3. Operational Review

3.1 Performance

3.1.1 Not receiving the expected benefits

The following matters were observed

- (a) The following points were observed during the purchase of the relevant machinery for the groundnut cultivation programme implemented by the Department of Agriculture of the Central Government under the funding of International Labor Organization (ILO).
 - I. As per tender specification machine with 5HP capacity should be purchased but instead a machine with 3 HP capacity was purchased. Because of this action 30% of large and 10% of small groundnuts were damaged while processing and the output received was not suitable for cultivation. Therefore, the said machine is not suitable for this project and affect the achievement of the objective of the project.

- II. When field tests were carried out in the Musali , Nanatan and Manthai West Divisional Secretariat Divisions among the beneficiaries who were given groundnut seeds through the International Labor Organization (ILO) project, it has been observed that the germination capacity of the groundnut seeds given to many beneficiaries was only 25 to 50 . As a result, it has been observed that the beneficiaries have purchased groundnut in the open market and replanted it (at a price of Rs. 1,900). Therefore, it has been noted that the said project has not been successful for a significant number of beneficiaries and those beneficiaries have not been able to take full advantage of this project.
 - III. There was a field inspection at Mullikkulam Grama Niladhari Division of the Musali Divisional Secretariat (21.11.2023) . It was learned from the beneficiaries that only 20 pieces of groundnut seeds were given (01 day) even though the signatures were obtained that 30 pieces of groundnut seeds were given to many beneficiaries as per distribution list. Due to this farmer could not achieve the expected production target.
- (b) Samurthi Arogya restaurant and sales centers were established at Nanatan Divisional Secretariat Division with a cost of Rs 6,321,438 in the year 2021 and 2022 of Under the fund allocation of Samurthi Development Department . The construction of the buildings was made without any proper feasibility study. As a result, the expected benefits have not been achieved.
- (c) It has been observed during the field examination that out of 360 female goats distributed among 120 beneficiaries under the goat rearing project proposed to be implemented in the year 2023 under the fund allocation of the Ministry of Agriculture. 26 goats died due to disease within 14 days of being given till May 06, 2024. It was observed a breach of section CC 27.5 of the contract as the donor did not replace the dead goats till date a and the concerned beneficiaries could not get the expected benefit.

3.1.2 Projects initiated after delay

Since the fund allocation of Rs. 9,900,000 for the proposed Goat Breeding Project targeting the livelihood development of the people living in rural villages it has been released on 20th March 2023, there has been a delay of 06 months in in implementation of the project. It has been noticed that the paper advertisement has been published on 21st September 2023. Also been observed that the contract agreement for the purchase of goats was executed on 08th December 2023 and was completed on 18th March 2024.

3.2 Procurements

The following matters were observed

The following points were observed regarding Goat Breeding project proposed to be implemented in the year 2023 to enhance the livelihood of people living in backward rural villages under the fund allocation of the Ministry of Agriculture.

According to the contractual agreement, all 360 goats should be delivered on or before 28th December, 2023. But it has been observed during the audit that the distribution was completed by the contractor on March 18, 2024. As per 5.4.8 of the 2006 procumbent Guide Manual the validity period of the operational bond has not been extended till 15th April 2024. Also, the contract period has not been extended till March 18, 2023.

3.3 Losses and Damages

(a) The following issues were identified in connection with the financial fraud occurred in the years 2020 and 2022 by a Samurthi Development Officer working at Musali Samurthi Bank.

- I. The Auditor General and the Chief Accounts Officer of the concerned Department have not been informed on this regard as per No. 104 (2) of the Financial Regulation
- II. Since the transaction was made with the intent to defraud, no complaint has been made to the police regarding this loss under No. 103 (1) B of the Financial Regulation

- III. According to Financial Regulation No. 104 (4), a full report on the said loss should be submitted within 08 months for audit but no such report has been submitted to date.
- IV. Although Rs 3592000 was identified by the District Samurthi Internal Audit Unit and the accused official accepted Rs 2650000, the chief accounting officer of the Ministry did not appoint an inquiry committee in accordance with chapter 104 (1) of the Financial Regulation and continued actions as per chapter 104 to 110. No such documents relating to the undertaking were not available for audit till date. Also, although the loss identified by the internal audit department was Rs. 3592000, only Rs. 2650000 was found to have been compensated by the said officer till date and the evidence of repayment of Rs. 942000 from the said officer was not available till the date of audit.
- (b) The excess payment of Rs. 116,150 as Samurthi stamp allowance for the number of family members without revising for the number of members receiving monthly Samurthi stamp for beneficiaries of Thalvupadu Grama Niladhari Division coming under Mannar Madhi Samurthi Bank has been recognized as a violation of Financial Regulation No. 102 (1) of the Democratic Socialist Republic of Sri Lanka. In this regard, Samurthi Development Officer in charge of the said village. In this regard. It has been observed during the audit that constructive steps have not been taken by the Samurthi Development Officer in charge of the said village, Samurthi Bank Manager and District Samurthi Director to recover these overpayments.

3.4 Weaknesses in Management

The following matters were observed

- (a) The monthly loan intonements amounting to Rs.25,160,211 for a period of 03 to 30 months of the 622 samudi recipients of 09 Samurdi Banks coming under Mannar District Samurthi Development Department has not been recovered. No any any constructive action in relation to those areas has not been taken by the Samurthi Bank Managers and District Samurthi Authorities.

- (b) It was observed that the monthly Samurthi allowance of the Samurthi Beneficiaries of Mannar District have being continuously deposited in the bank accounts of the beneficiaries, 223 beneficiaries who have not withdrawn a total amount of Rs. 17,739,811 from the said deposits for more than 10 to 48 months,. This highlights the fact that unqualified beneficiaries have been selected and no constructive measures on this regard have not been taken by the District Samurthi Director. By this the government funds have been frozen unnecessarily in the bank accounts of the above 223 beneficiaries. While it has been observed during the audit that the Samurthi beneficiaries in the waiting list have not received Samurthi assistance as a result of this inefficient management practice.
- (c) The following points were observed regarding Goat Breeding Project which was proposed to be implemented in the year 2023 to enhance the livelihood of people living in backward rural villages under the fund allocation of the Ministry of Agriculture.
- I. It has been observed by the local beneficiaries and by the audit through direct field inspection that the breed of goats selected by the Veterinary Officers for the above livelihood development project is not suitable for this purpose. Since the funding provided by the Ministry of Agriculture for the implementation of the above scheme in the summer season during the month of December, many goats have fallen ill and died. This is can be considered as an inefficient practice of management.
 - II. In the report issued by Musali Divisional Secretariat regarding the dead goats, it was mentioned that only 03 goats were died. But when had an inquiry with some of the beneficiaries who are rearing goats under this project , it has been informed that 06 goats have died. The responsible officers of the Musali Divisional Secretariat have not acted responsibly and the information requested by us in accordance with the National Audit Act No. 19 of 2018 has not been submitted to date, which has questioned their accountability.

- (d) A deficiency found in the non-financial assets due to non-inclusion of the valuation of the land of 2,625 sq feet in Mannar District secretariat

4. Human Resource Management

The approved cadre of the District Secretariat and Divisional Secretariats in identified as 667. However, 172 numbers of vacant positions are observed at the end of the review year. Further there is an excess of 69 Development Officers.

P. Patkunan
Senior Assistant Auditor General
For Auditor General

4. Chapter 04 – Performance indicators

4.1. Performance Indicators of the Institute

Specific Indicators	Actual output as a percentage (%) of the expected output		
	100%-90%	75%-89%	50%-74%
Land Permit	-	-	69%
Birth Certificate, Death Certificate, Marriage Certificate	99%	-	-
Vehicle Revenue License	95%	-	-
National Identity Card	-	86%	-
Business Registration	103%	-	-

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

5.1. Indicate the Identified respective Sustainable Developments Goals



End poverty in all its forms everywhere

Eradicating poverty in all its forms remains one of the greatest challenges facing humanity. While the number of people living in extreme poverty dropped by more than half between 1990 and 2015, too many are still struggling for the most basic human needs. The SDGs are bold commitment to finish what we started and end poverty in all forms and dimensions by 2030. This involves targeting the most vulnerable, increasing basic resources and services and supporting communities affected by conflict and climate-related disasters.

Goal No	Goal / Objective	Targets	Indicators of the achievement	Progress of Achievement to date		
				0% - 49%	50% - 74%	75%- 100%
	Reduce Poverty	Improve living standard	Provide 205 Dried ration to beneficiaries who are living under the poverty by 15 food banks out of 24 established food banks	-	-	100%
			128 Food packets were collected from richest persons and distributed by divisional secretariats to beneficiaries under the poverty lined families	-	-	100%
			9086 eligible families have been selected to welfare benefit board in 2023. Rs. 137,500 has been allocated and release for the activities of board of appeal in Divisional secretariats	-	-	100%
			60850 Kg rice has been provided at cost of Rs.108.08 million to 30425 Selected low-income families from 5 divisional secretariat by department of finance	-	-	100%



Affordable and Clean Energy

Yet as the population continues to grow, so will the demand for cheap energy, and an economy reliant on fossil fuels is creating drastic changes to our climate. Investing in solar, wind and thermal power, improving energy productivity, and ensuring energy for all is vital if we are to achieve SDG 7 by 2030.

Expanding infrastructure and upgrading technology to provide clean and more efficient energy in all countries will encourage growth and help the environment.

Goal No	Goal / Objective	Targets	Indicators of the achievement	Progress of Achievement to date		
				0% - 49%	50% - 74%	75%- 100%
7 CLEAN ENERGY	Affordable and Clean Energy	Ensure access to affordable, reliable and modern energy service to our requirements Ensure universal access to affordable, reliable and modern energy services	Provided Rural electricity connection under "Ministry of urban Development and housing (Erukkalampitty Village Under housing Scheme - 70housing	-	-	100%



Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation

Investment in infrastructure and innovation are crucial drivers of economic growth and development.

With over half the world population now living in cities, mass transport and renewable energy are becoming ever more important, as are the growth of new industries and information and communication technologies. Technological progress is also key to finding lasting solutions to both economic and environmental challenges, such as providing new jobs and promoting energy efficiency. Promoting sustainable industries, and investing in scientific research and innovation, are all important ways to facilitate sustainable development.

Goal No	Goal / Objective	Targets	Indicators of the achievement	Progress of Achievement to date		
				0% - 49%	50% - 74%	75%-100%
	Industry , Innovation and Infrastructure	Support domestic technology development, research and innovation in developing countries, including by ensuring a conducive policy environment for, inter alia, industrial diversification and value addition to commodities	Expansion activities for 02 saubagya Production villages in manthai west and musali divisional secretariat at a cost of 4.5 million by Ministry of Women, child affairs and social empowerment	-	-	100%



Make cities and human settlements inclusive, safe, resilient and sustainable

The rapid growth of cities is a result of rising populations and increasing migration and has led to a boom in mega-cities, especially in the developing world, and slums are becoming a more significant feature of urban life.

Making cities sustainable means creating career and business opportunities, safe and affordable housing, and building resilient societies and economies. It involves investment in public transport, creating green public spaces, and improving urban planning and management in participatory and inclusive ways.

Goal No	Goal / Objective	Targets	Indicators of the achievement	Progress of Achievement to date		
				0% - 49%	50% - 74%	75%-100%
	Sustainable Cities and Communities	Ensure access for all to adequate, safe and affordable housing Facilities	Construction of 12 Houses (0.6 million House) and 26 Houses (1 million House) by Ministry Urban development and housing	-	-	100%

5.2. The achievements and challenges of the Sustainable Development Goals.



These mentioned particular project implementing in the certain project period the following benefits were utilized by the beneficiaries. Increasing job opportunities & incomes, reducing poverty, Improvement of living standard and renovating internal roads & Common buildings. Livelihood Items & Loan Issued to improve living Standard of the People.



Yet as the Population continues to grow, so it will be the demand for cheap energy. Investing in Solar, wind and Thermal Power improving energy productivity help the energy for all.



Increase the access of the small Scale industrial and other enterprises Provide linkages by providing good Transportation to the Rural Areas also by constructing the common purpose Building Facilitate sustainable and resilient infrastructure development. Infrastructure Development Works, Renovation of Play Grounds Community Development Projects, Renovation of Rural Roads Construction of Common Halls will Support the Industry, Innovation and Infrastructure.



With the financial support of the Ministry of Tourism Mannar fort renovating and it will provide support for the Mannar Tourism Development.

6. Chapter 06 – Human Resource Profile

6.1. Cadre Management

Designation	Approved Cadre	Existing Cadre	Vacancies / (Excess)
Senior	34	25	09
Territory	19	04	15
Secondary	545	493	52
Primary	69	37	32
Total	667	559	108

6.2. The shortage or excess in human resources has been affected to the Performance of the institute.

- The 07 numbers of cadre approved to the post of Technical Officer such are 02 cadres for District Secretariat and 05 cadres for 05 Divisional Secretariats also there no Technical Officers attached yet. Moreover, estimate preparation, works supervision, tender procedures and bill checking all were carryout by only one District Engineer support with technical assistants. As a result, there was workload to monitor and implement each Development activity within the time frame.
- The 06 numbers of cadre approved to the post of Sinhala-Tamil Translator to District Secretariat and Divisional Secretariats and there are a translators attached. There are necessity for Sinhala -Tamil Translator to enhance the performance and productivity of the District Secretariat and 05 Divisional Secretariats; it could be supported to satisfaction for customers.
- For Office Employee Service to the District Secretariat and 05 Divisional Secretariats, the Department of Management Service had approved 48 posts, but only 24 Employees were in service by 2023. This number is less than half of the approved number. As a result, secondary officers faced difficulties and this situation becomes a challenge for the District Secretariat and 05 Divisional Secretariats to provide efficient service.
- The 145 numbers of cadre approved to the post of Management service officer to District Secretariat and Divisional Secretariats and there 82 only officers attached. There is necessity for Management Service Officers assist in management activities to provide the valuable public service.
- The Department of Management Service has approved 213 Posts of Development Officers for District Secretariat, Divisional Secretariats and Grama Niladhari Divisions. Meanwhile, 282 Development Officers are attached here. Lack of Facilities and Furniture has made it difficult to carryout daily tasks.

6.3. Human Resource Development.

Name of the Programme	No.of staff trained	Duration of the Programme	Total Investment(Rs.)		Nature of the Programme Abroad/ Local	Output/Knowledge obtained
			Local	Foreign		
SYSCGAA Training Programme	35	1 Day	27,150	-	Local	Enhanced the knowledge of SYSCGAA access procedure (Leave)
SYSCGAA Training Programme	35	1 Day	4,500	-	Local	Enhanced the knowledge of SYSCGAA access procedure(Leave)
Capacity building programme for accountants	02	12 Days	33,500	-	Local	Enhanced the knowledge
Office system	45	1 Day	9,900	-	Local	Subject knowledge was improved
RTI related training programme	45	1 Day	10,400	-	Local	Subject knowledge was improved
Work manual preparation – Productivity improvement	45	1 Day	37,100	-	Local	Subject knowledge was improved
Google sheet preparation & maintenance	45	1 Day	12,050	-	Local	Subject knowledge was improved
Internal Control system	35	1 Day	8,450	-	Local	Subject knowledge was improved
Work manual revision& internal control system revision	80	1 Day	61,007	-	Local	Subject knowledge was improved
Capacity building programme	130	1 Day	145,000	-	Local	Subject knowledge was improved
Knowledge improvement of Financial regulation & Administrative regulation	54	1 Day	38,600	-	Local	Subject knowledge was improved

Knowledge improvement of Financial regulation & Administrative regulation	53	1 Day	49,795	-	Local	Subject knowledge was improved
Leadership programme	70	1 Day	11,600	-	Local	Subject knowledge was improved
Guidance for efficiency bar examination for Development officers	30	2 Days	14,760	-	Local	Subject knowledge was improved
Productivity Training	45	5 Day	124,200	-	Local	Subject knowledge was improved
Communication skills development	64	1 Day	14,340	-	Local	Subject knowledge was improved
Total			537,202			

7. 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			
1.1	Annual financial statements	Complied	-	-
1.2	Advance to public officers account	Complied	-	-
1.3	Trading and Manufacturing Advance Accounts (Commercial Advance Accounts)	N/A	-	-
1.4	Stores Advance Accounts	N/A	-	-
1.5	Special Advance Accounts	N/A	-	-
1.6	Others	N/A	-	-
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and update in terms of public Administration Circular 267/2018	Complied	-	-
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied	-	-
2.3	Register of Audit queries has been maintained and update	Complied	-	-
2.4	Register of Internal Audit reports has 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	Resister 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	-	-
3	Delegation of functions for financial control (FR 135)			
3.1	The financial authority has been delegated within the institute	Complied	-	-
3.2	The delegation of financial authority has been communicated within the institute	Complied	-	-
3.3	The authority has been delegated in such manner so as to pass each transaction through two or more officers	Complied	-	-
3.4	The controls has been adhered to by the Accountants in terms of State Account Circular 171/2004 dated 11.05.2014 in using the Government Payroll Software Package	Complied	-	-
4	Preparation of Annual Plans			
4.1	The annual action plan has been prepared	Complied	-	-
4.2	The annual procurement plan has been prepared	Complied	-	-
4.3	The annual Internal Audit plan has been prepared	Complied	-	-
4.4	The annual estimate has been prepared and submitted to the NBD on due date	Complied	-	-
4.5	The annual cash flow has been submitted to the Treasury Operations Department on time	Complied	-	-
5	Audit queries			
5.1	All the audit quires has been replied within the specified time by the Auditor General	Non Compliance	Data collection delay	Action had been taken in future, relevant officers are instructed to avoid such delay
6	Internal Audit			
6.1	The internal audit plan has been prepared at the beginning of the year after consulting the Auditor General in terms of Financial Regulation 134(2)DMA/1-2019	Complied	-	-
6.2	All the internal audit reports has been replied within one month	Complied	-	-
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub- section 40(4) of the National Audit Act No. 19 of 2018	Complied	-	-
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied	-	-

7	Audit and Management Committee			
7.1	Minimum 04 meeting of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied	-	-
8	Asset Management			
8.1	The information about purchase 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 provision 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 article had been carried out in terms of FR 772	Complied	-	-
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied	-	-
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Complied	-	-
9.3	The vehicle logbooks had been maintained and updated	Complied	-	-
9.4	The action had been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied	-	-
9.5	The fuel consumption of vehicles has been re- tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied	-	-
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied	-	-
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied	-	-
10.2	The dormant accounts that had existed in the year under review or since previous year settled	N/A	-	-
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank	Non Compliance	Case ongoing at magistrate court	Relevant officers are strictly instructed to avoid such error in

	reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month		against the relevant officer	future. Internal check and internal control are strictly imposed
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied	-	-
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied	-	-
12	Advances to public Officers Account			
12.1	The limit had been complied with limit	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	Non Compliance	Vocation of post & Interdiction	Action had been taken to be recovered from Surety
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied	-	-
13.2	The control register for general deposits had been updated and maintained	Complied	-	-
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied	-	-
14.2	The ad-hoc sub imprest issued as per F.R. 371 settled within one month from the completion of the task	Complied	-	-
14.3	The ad-hoc sub imprest had not been issued exceeding the limit approved as per F.R. 371	Complied	-	-
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied	-	-
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied	-	-
15.2	The revenue collection had been directly credited to the revenue account without credited to the deposit account	Complied	-	-
15.3	Returns of arrears of revenue forward to the Auditor General in terms of FR 176	Complied	-	-
16	Human Resource Management			
16.1	The staff had been paid within the approved cadre	Complied	-	-
16.2	All members of the staff have been issued a duty list in writing	Complied	-	-
16.3	All reports have been submitted to MSD in terms of their circular no. 04/2017 dated 20.09.2017	Complied	-	-

17	Provision of information to the public			
17.1	An information officer has been appointed and a proper register of information is maintained and updated in terms of Right To Information Act and Regulation	Complied	-	-
17.2	Information about the institution to the public have been provided by Website or alternative measures and has it been facilitated to appreciate/ allegation to public against the public authority by this website or alternative measures	Complied	-	-
17.3	Bi- Annual and Annual reports have been submitted as per section 08 and 10 of the RTI Act	Complied	-	-
18	Implementing citizens charter			
18.1	A citizens charter/ Citizens client's charter has been formulated and implemented by the Institution in terms of the circular number 05/2008 and 05/2018(1) of Ministry of Public Administration and Management	Complied	-	-
18.2	A methodology has been devised by the Institution in order to monitor and assess the formulation and the implementation of Citizens Charter/ Citizens client's charter as per paragraph 2.3 of the circular	Complied	-	-
19	Preparation of the Human Resource Plan			
19.1	A human resource plan has been prepared in terms of the format in Annexure 02 of Public Administration Circular No.02/2018 dated 24.01.2018.	Complied	-	-
19.2	A minimum training opportunity of not less than 12 hours per year for each member of the staff has been ensured in the aforesaid Human Resource Plan	Complied	-	-
19.3	Annual performance agreements have been signed for the entire staff based on the format in Annexure 01 of the aforesaid Circular	Complied	-	-
19.4	A senior officer was appointed and assigned the responsibility of preparing the human resource development plan, organizing capacity building programs and conducting skill development programs as per paragraph No.65 of the aforesaid Circular	Complied	-	-
20	Response Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied	-	-