



2023

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வருடாந்த செயலாற்ற அறிக்கை மற்றும்
கணக்கறிக்கை
Annual Performance Reports & Accounts

Senanayaka Samudraya Spill

Designed : IT Unit ,Distsec Ampara



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மாவட்ட செயலகம் - அம்பாறை.
District Secretariat - Ampara .

Message of the District Secretary



It is with great pleasure and satisfaction that I present the annual performance and account report based on the projects and services implemented by the district secretariat Ampara. This report has been prepared taking into consideration the financial management of the district secretariat and divisional secretariats in the Ampara district in line with the public finance circular No. 402 of 12.09.2002.

The present Ampara district which was established under Galoya valley settlement belonging to ancient Digamadulu Colony is located in the Eastern province of Sri Lanka. It is noteworthy to state that the Ampara district which is responsible for substantial amount of agriculture in the national product also contributes in terms of both sea and inland fishery's industry in order to meet the nutritional needs of the nation.

Ampara district has been able to achieve a high level of qualitative development in the fields of education, technical and vocational education, professional education and higher education by having a national university, two advanced technological education institutes, a college of education, a teachers' college, a college of technology, technical colleges, vocational training centres, a youth services council, national schools and well-established school system. One of the significant fact is that Ampara has become a tourist paradise for both local and foreign tourists because it is enriched with natural and historical places of tourist interest including ecologically attractive Galoya National Park, Arugambay surfing sea belt, culturally and historically important Rajagala, Deegavapiya, Magul Maha Viharaya, Buddhangala, Okanda Temple and Kaddakarai mosque.

With a blooming community, as an ingenious, innovative and developing district, Ampara with the blessings of His excellency, the president and under his patronage has started a number of national projects such as "Aswesuma" the social welfare programme, Agriculture Modernization Programme, Climate Smart Irrigation-Agriculture Programme, Irrigation Ministry Multi- Phase Project on Minimizing Climatic Effects, World Food Programme, "Undu-Green gram" Cultivation Project for developing rural livelihood.

All these programmes and projects carried out by the government will be an immense investment for the purpose of bestowing today's and tomorrow's nation with a food programme enriched with agriculture which is secured by sustainable farming.

Our priority target is to enhance the living standard of people in the Ampara district by economically empowering the farming communities whose livelihood is agriculture through transforming the existing farming system into a sustainable green one, gaining the highest level of harvest using the suitable technology with maximum efficiency, ensuring food security, becoming the leading food producer in the national economy and succeeding in the international market through selling agri-produce.

I take this opportunity to pay my gratitude to the leadership of all religions for their patronage, public representatives for their support and all others including heads and staff of government, non-government organizations, civil societies and rural committees who contributed directly or indirectly to make our endeavor a great success.

In this process, it is the divisional secretaries who carried out the prime tasks with high level of performance in order to achieve the expected goals depicted in this report. Also, I whole heartedly appreciate the additional district secretaries, chief accountant, director (planning),

other directors, district engineer and all his staff and staff officers and other employees headed by the divisional secretaries who supported immensely in terms of coordination and management between divisional secretariats to achieve the goals of the last year.

Moreover, I am pleased to note that by means of effective discussions, coordination and timely strategies carried out with the support of active participation of the institutions and their officers who engaged in national, provincial and district level development programmes, we were able to achieve the expected goals and to stand against the prevailing economic drawback. I believe that our contribution as a district strengthened the government effort to get out of the challenge of severe financial crisis and to achieve the economic stability where it is today. I am also delighted to note that we were able to carry out health, education, industry, self-employment, trade, business and transport without causing interruption to normal functions of the community. So I take this opportunity to pay my tribute to all those who contributed directly and indirectly to make this process a success.



Chinthaka Abeywickrama
District Secretary/Government Agent,
Ampara District

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01. Chapter 01 - Institutional Profile/Executive Summary

1.1 Introduction

The present Ampara district called as ancient Digamadulla Colony is situated in the Eastern Province of Sri Lanka. There is flat hill land here and there in this district. This land 200 feet is upper from the sea level and hill 1000 feet is upper from sea level. This land consist all resources. There are paddy continues land from Uva range to the east coast and there are lot of charming places. The lagoons are beautiful in the rainy season. The paddy filed look very charm during the monsoon period and watch tower will be setup here and there by Sinhala, Tamil and Muslim farmers in these paddy field. It is easy to find wild life such as elephants, pigs and peacock during the harvesting period and goats and cattle will be in the paddy land after the harvesting. During the month of July, it will be in heavy dried condition.

In 1924, these area ware administrated in the name Wevehampattu by the then government officers under the Government Agent of Batticaloa. As Mr Veddave was the first load of the country, the ancient irrigation system was rapidly reconstructed under his administration. Based on the above development works, DS Senanayaka started the Galoya Development Project. The Ampara is a good creation of agriculture colony scheme. Ampara District was established as an administrative district in the year 1961 including previous administrative unit of Wevehampattu, Binthannapattu, Panamapattu, Sammanthuraipattu, Nintavurpattu and Akkraipattu. Mr. J.D.S.D. Liyanage assumed his duty on 10th April, 1961 as first Government Agent of Ampara District. In the year 1980, the Dehiyattakandya area which was under “C” Zone of Mahaweli Development Scheme was attached to this district.

There are four electoral divisions such as Sammanthurai, Pottuvil, Kalmunai and Ampara and 20 Divisional Secretariat Divisions, 503 Grama Niladhary Divisions and 614 villages including 02 Municipal Council, 01 Urban Council, 17 Pradeshiya Sabhas and 14 Police Stations in the present Ampara District. This district is very beautiful with 115 km extent of seashore, hill and flat land, rivers and lake crossing the villages, fruitful paddy land and free wild life. There are 223 Buddhist Temples, 203 Hindu Temples, 369 Muslim Mosques and 74 Christian Temples that are reflecting various ethnic culture in the Ampara district.

As per census report (Census Office, Ampara-2019) total population of Ampara District are 728,086 and total families are 205,211, as 41.49% of Muslim, 35.32% of Sinhala, 22.58.1% of Tamil and 0.6% of other community peoples are living together with harmoniously.

This district consist of 4,415 Km² of land extent. There are 1,264.47 Km² agriculture land, 328.03 Km² Internal reservoir area and 2,097.53 Km² forest and range land. In this district, annual rain fall is 1886 ml and average heat is 29.81C. Ampara District was rewarded as “Jathiyee Vee Bissa” for the agriculture contribution with yield of 22.5% in the paddy cultivation through the large irrigation system of Senanayaka Samudraya and this district contributes to the national food production through the sugar cane cultivation, additional crops cultivation, animal husbandry and fisheries. Ampara district is able to provide higher status in the education sector through the University, Advance Technological Institute, College of Education, Technical College, Vocational Training Centre, National Schools and other developed schools. It is proud that national and international rewards for productivity to Ampara health service. Ampara district has been converted as an attractive place for local and foreign tourists with specific places such as Galoya National Park, Kumana Natural Park, Lahugala National Park and Arukampai Surfing Place and also significant religious and cultural places such as Rajagala, Deegawapiya, Magul Maha Viharai, Buddangala, Uhanthai Temple and Kadatkaraipalli.

Historical Background of Ampara District

The ancient Sri Lanka consisted of three kingdoms such as Ruhunu, Rajarata and Mayarata. The historical evidence ratifies that the history of Deegawapi or Digamadulla kingdom which was considered as a vital wealthiest resource of Ruhunu kingdom prolongs up to the period of Lord Buddha. In terms of the ancient chronicle stories, Vijaya came to Sri Lanka when Lord Buddha reached the utmost stage of blissful rest of lying on the bed of his nibbana. When Lord Buddha was graciously present in Sri Lanka for the third time at the invitation of king, Manik Akkitha Nagar, it is said that he was graciously present in the Deegawapi area.

Ampara emerged as a settlement of Aryans during the monarchy of Bandugasdeva who ruled the country after Vijaya. The chronicle stories state that Thiyugamam established by the Prince, Thiyahu who is a brother of the queen of Bandugasdeva king, Kathiyana Kumari was later called in the names of Deegawapi and Digamadulla.

Bandugabaya Prince, son of Digagamini brought Anuradhapura under his rule and made it as the capital of his monarchy. Thereafter, Digamadulla was ruled as an administrative area under Anuradhapura kingdom. It also prospered as a vital granary. When the Polonaruwa kingdom declined, its reign was pushed to the south western area and Ampara emerged as a forest reserve.

The Major Irrigational Technology of Mahasena expanded from the area of Viththanna in the east to Kandy through Thamankaduwa and Serunuwera. Ruhunu area cannot be easily forgotten for its self-development activity. When we travel around the areas of the Ampara District, we may witness several ruins related with irrigation development that had been developed for a long time.

Professor R.L. Brokiyar says that Galoya was the food land of Veddha society before the historical inscriptions of Sri Lanka was maintained. This is seen in the inscriptions up to the period of 03rd century A.D. established by the prehistoric Aryan society.

The sentences “ye rethiya abaraya ithiya akanatha ithika theramahinda therathuwa” has been inscribed in an inscription located near the Dagoba ruins in the area. In terms of the inscription, the Dagoba has been brought for the development of the Island. This has been introduced as the Dagobas of Mahinda and Iddithiya. This ratified the information/news in Mahawamsa regarding the visit of Mahinda and Iddithiya to Sri Lanka. News confirms that Dagobas were constructed throughout the Island burying tusks/ivories as treasures under them. In the meantime, the letter obtained in Rajagala area says about a woman called Rabitha who is the queen of King Dutugemunu. This is a historically important letter. Likewise, the inscription gives the evidence about the matrimonial relationship between the families of the Queen Nanthamithrai and King Dugemunu. According to this inscription and inscription in Omunugala in the Ampara District prove that the daughter of the king Dutugemunu and son of Nanthamithri got married.

The scholars accept/recognize that the inscription of 10th century as an extra ordinary historical resource. In terms of the inscription, it is proven that Sachchiriya Singha lived in Ampara during his ultimate period. The inscription says that the village referred to in the inscription was a self-sufficient village and things were not brought from the outer areas for the sale. The said inscription further refers to that the area was ruled by the kingdom of Anuradhapura

Historical evidence proves that Ampara was a prominent place during the Polonnaruwa regime. Digamadulla had immensely assisted the campaign led by Maha Vijayabahu to redeem the country from the Cholar dominance. The inscription also mentions about the wars made by him in his mission. Further information says that Digamadulla had been under the dominance of Suhara and Rabeena. The book published by the University of Sri Lanka on the history of Sri Lanka says that the king Maha Parakiramabahu warred with Suhara Rabeena in Ampara in order to confiscate the tusks/ivories. This book also reveals that the right/entitlement Thalava priests during the period of Sri Lanka history belongs Deegawapi. According to the Deegawapi book explaining the precious terms, the King Keerthi Raja Singhan during the period of 1756 visited Deegawapi and reconstructed the Deegawapi Dagoba and paid the homage to the priest of the viharaya. The inscriptive notes that were seen in the Dagoba entrance on the west until the recent time, that have lost their beauty now belongs the inscriptive tradition of Kandy rule.

The contribution of British in the irrigation development made in the Ampara can be pointed out as an important event after the year of 1818, especially the Governor Henry Road visited the eastern province and provided money for the development of irrigation sector. This was a highly valued event. This was a great reason for the British rulers to provide money to reconstruct the irrigation sector. Reconstruction of water reservoirs in the Divulana, Dadayanthalawa and Sagamam in the Ampara District and commencement of Paddipalai river project in 1880 were held under this plan. Under the Paddipalai river project, Ampara tank and Kondawatuwan tank and construction of dams across the Gal Oya river supply water to about 40000 acres, Ampara district was transformed as a stretch of paddy lands.

Thereafter, the fundamental objectives of the Gal Oya Irrigation Project were streamlined and once again Ampara District was formed as the center of development in the east. It should be noted that the ways and means for irrigating water to the lands by constructing reservoirs in high lands was done under the Gal Oya Project. Gal Oya project is a historical one since it was the first time in Sri Lanka that such a project was implemented in Sri Lanka.

According to Coul Brooke and Gamaran Proposal which helped the British to form a new foundation in the British rule of Sri Lanka, Sri Lanka was divided into five provinces. Ampara area had been included in the eastern province. The eastern province also consisted of the districts

Batticaloa and Ampara and the areas of Thamankaduwa and Vinthana. The provinces formed so were later divided into districts. Accordingly, the eastern province consisted of Trincomalee and Batticaloa. Digamadulla and Linthanai were under the Batticaloa district. In 1837, Linthanai was merged with the Badulla district. From 1961 up to the establishment of Ampara district, Digamadulla was not brought under any Administrative Divisions.

1.2 Vision, Mission, Objectives of the Institution

Vision

“A prosperous district with an awaken community”

Mission

To build a prosperous district with the community adopting decent and standard living consists in skills, creativity and wellbeing in the fabric of freedom, safety and fascination by managing all the resources of the district complying with good governance mechanism, leading to sustainable development.

Values

- Customer friendly, Service – Sensitive, efficient Staff.
- A working culture of instant solutions with modern and innovative approaches.
- Trustworthy service for all.
- Clean and green environment.
- A mechanism of good governance

1.3 Key Functions

Duty and Responsible of the Administration Branch of the District Secretariat

- Administrative works of the Office
- Administrative responsible (Administration, Leave and Railway Warrants)
- Administrative activities and monitoring activities of DS Divisions
- Administrative Activities of the Grama Niladharies
- Food control activities
- Activities of Paddy Purchasing

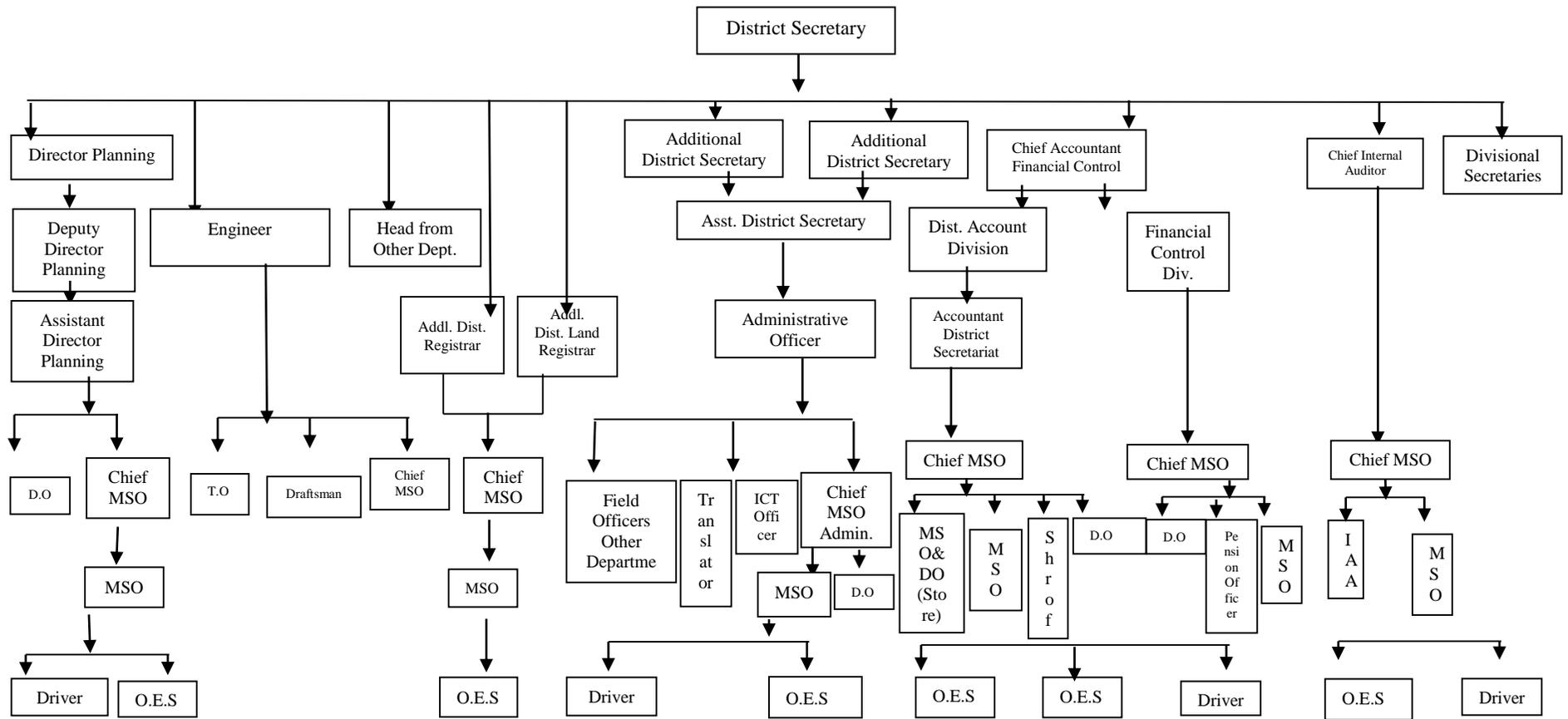
Duties of Financial Division of District Secretariat

- Distribution of allocation and imprest among Divisional Secretariats in the district
- Preparation of account reports of District Secretariat and Divisional Secretariats and reporting to Accounting Officer.
- All payment activities related to District Secretariat.

Duty and Responsible of the Administration and Coordination Branch of the District Secretariat

- Administrative works of the Office
- Social Service Activities
- Cultural and Religious Activities
- Human Resource Development and Skill Development Training Activities
- Appointment activities of Birth, Death and Marriages Registrars and Sudden Death Examiners
- Submission of Name List of Juries to Courts
- Organizing District, National events and various programmed at the District Level
- Activities on the public complaints
- Granting assistant to the peoples through Governmental and non-Governmental Organizations
- Activities of Disaster Management and Tsunami Reconstruction works
- Activities of issuance of permits for guns and explosives items
- Activities of Circuit Bungalow

1.4 Organization Chart of the District Secretariat, Ampara



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

District Secretariat is situated at the north location away 01km from the center of the town. Most administrative duties of the district will be implemented by this office. The building of the District Secretariat was constructed by using metal under Kaloya Scheme. Most of the peoples call this building as Ampara Kachcheri building. The following offices will be operated at the Kachcheri premises. There are 20 DS Divisions and 503 Grama Niladhary Divisions under the District Secretariat. Grama Niladhary Divisions under the District Secretariat and Distance from District Secretary's Office as following

S.N	D.S Division	No of Grama Niladhary Divisions	Distance from District Secretary's Office(K.M)
1	Dehiyattakandiya	13	121
2	Padiyathalawa	20	82
3	Mahaoya	17	62
4	Uhana	55	11
5	Ampara	22	-
6	Damana	33	17
7	Lahugala	12	80
8	Pothuvil	27	75
9	Thirukkovil	22	42
10	Alayadivembu	22	28
11	Akkaraipattu	28	28
12	Addalaichenai	32	29
13	Irakkamam	12	10
14	Ninthavur	25	26
15	Karaithivu	17	24
16	Sainthamaruthu	17	25
17	Kalmunai	29	28
18	Kalmunai North (Sub Office)	29	28
19	Navithanveli	20	24
20	Sammanthurai	51	20

1.6 Institutions/Funds coming under the Ministry/Department/Provincial Council

SN	Department/Institute/Other Branches
1.	District Samurdhi Office
2.	District Planning Division
3.	Office of the Assistant Commissioner of Elections
4.	Office of the Motor Traffic Department
5.	District Social Security board
6.	District Measurement and Service Unit
7.	District Statistical Unit
8.	Disaster Management Unit
9.	District Sports Unit
10.	Office of Deputy Commissioner of Land
11.	District Land Reform Board
12.	Office of Assistant Commissioner of Land (Province)
13.	Office of Land Use Planning Department
14.	Office of Additional District Registrar
15.	Seeds Certifying Office of the Department of Agriculture
16.	Eastern Province Office of the Export Development Board

1.7 Details of the Foreign Funded Projects (if any)

NIL

02. Chapter 02 – Progress and the Future Outlook

Achievements in the Year 2023

01.) Development activities in the District

The major development programmes which executed in 2023 were the goat farming project, resettlement housing projects, fisheries development project, domestic goat rearing project under the Saubhagya, WFP assistance programme and the UNICEF funded programme of providing morning meal for pre-school children. In addition to that, electric elephant fences were established to eliminate the elephant-human conflicts and mitigate the possible loss of farmers' harvest and people's lives. Further, implementation of the "Aluth Gamak Aluth Ratak" national integrated participatory development programme was one of the major programmes conducted over the year. Under these programmes, it was expected to support the livelihood development activities of the people while ensuring the social welfare development and environmental conservation. These programmes were implemented covering the all Divisional Secretariat divisions of the District. Although, the prevailing economic condition and increased level of uncertainties among the people caused many issues for the implementation of the projects, the District Secretariat was able to complete its targets in a successful manner.

Progress of the Development Activities – 2023 (As at 31.12.2023)

#	Name of the Programme	Total Allocation for the year 2023 (Rs.Mn)	No. of projects	Total expenditure (Rs.Mn)
1	Goat Farming Project	9.85	129	9.76
2	Project on enhancing the family income through domestic goat rearing (Saubhagya)	25.63	1	25.63
3	Resettlement Housing Project (1.0 Mn)	82.92	83	58.96
4	Resettlement Housing Project (0.6 Mn)	50.94	85	37.59
5	Resettlement Housing Project (continuation of 2021)	0.21	8	0.11
6	Fisheries development	0.81	3	0.81
7	Project on developing Elephant Fences	8.26	4	7.29
Total		178.67	313	140.14

With the coordination of the Ministry of Agriculture, a goat farming project was implemented covering 20 DS divisions of the District in order to increase the income level of the people in the District while increasing the contribution to the animal husbandry sector of the District. Total of

387 goats were distributed among 129 families under this project and the total expenditure of the project was around Rs.Mn 9.76.

Further, a project on enhancing the family income through domestic goat rearing was implemented under the Saubhagya programme. The funding institution of this project was the Ministry of Women, Child Affairs and Social Empowerment and the total expenditure of this project was Rs. Mn. 25.63. One of the major aims of this project was enhancing the income of rural families while empowering the village women.

02.) “Aluth Gamak Aluth Ratak” National Integrated Participatory Development Programme

The Government introduced the “Aluth Gamak Aluth Ratak” national integrated participatory development programme with the expectation of uplifting the living standards of people and supporting to the national economic development. Under this, it was expected to implement programmes under 8 major areas which are economic, social, poverty alleviation, health and nutrition, agriculture, environmental, State income and State expenditure.

Under this programme, divisional level performance agreements were signed between the District Secretary and each Divisional Secretary and then the performance agreement of the District Secretary was signed between the District Secretary and the Secretary, Ministry of Public Administration, Home Affairs, Provincial Councils and Local Government. Accordingly, the progress of the programme for the year 2023 is as follows;

- ✓ About 438 small or medium scale entrepreneurs were created
- ✓ 67 industrial or agricultural export production projects were implemented.
- ✓ About 983 of children were re-joined to schools
- ✓ 2,771 of drug addicts were saved from drug usage and rehabilitated them into the society.
- ✓ Prevented 508 persons from illegal drug selling and rehabilitated.
- ✓ 8,845 of sustainable home gardens were created.
- ✓ Uplifted about 4,801 families suffering from economic difficulties in economically sustainable manner.
- ✓ Implemented 3,151 programmes to maintain the nutritional level of low-income pregnant mothers with nutritional needs until child delivery.
- ✓ About 2,965 low income family children were benefited under the foster system to improve the nutritional level of low-income children with nutritional status.
- ✓ Implemented about 96 forestry projects with the intention of contributing environmental conservation.

03.) Agriculture sector performance and ensuring the food security and nutrition

Due to the prevailing issues of the country’s economic condition, the people faced many difficulties such as loss of employment, decrease of purchasing power due to the hiking of prices,

and difficulties in finding and consuming healthy foods. Therefore, people were encouraged to do home gardening activities covering all the households in the District to increase the availability of commonly consumed fruits and vegetables in the District.

With the expectation of achieving the self-sufficiency by cultivating major crops within the District, the District Secretariat encouraged farmers to cultivate more in the 2023 Yala season. Accordingly, around 278,972 Mt of Paddy were harvested from around 62,525 hectares of extent cultivated.

In line with the expectations of increasing the agriculture sector contribution of the District and facilitating the farmers, a crop cultivation project was implemented in order to facilitate the cultivation of Green gram and Black gram. Under this project, 2,960 kg of Green gram seeds were distributed among 582 beneficiaries in 18 DS divisions and the total expenditure of this project was around Rs. Mn. 4.97. Further, 107.50 kg of Black gram seeds were distributed among 26 beneficiaries in 4 DS divisions which are Alayadiwembu, Irakkamam, Addalachchena and Thirukkivil, and the total expenditure of this project was around Rs. Mn. 0.10. In addition to that, around 79,412 hectares of paddy for the 2023/24 Maha season too (*Source: District Director - Agriculture, Agriculture Division, District Secretariat, Ampara*).

04.) Successful implementation of the programmes assisted under the foreign and local aids to support the needy people in the District

A food assistance programme was successfully conducted in the Irakkamam, Navidanveli, Nindavur, Pothuvil, Sammanthura and Thirukkivil DS divisions with the financial assistance of the World Food Programme (WFP). The progress of the WFP food assistance programme is as follows;

Progress of the WFP Food Assistance Programme (As at 31.12.2023)

#	DS division	Approved No. of Beneficiaries	Distributed Food Commodities	
			YSP (Bags)	Oil (Cans)
1	Irakkamam	2,791	2,791	2,791
2	Navidanveli	2,843	2,843	2,843
3	Nindavur	2,793	2,793	2,793
4	Pothuvil	5,304	5,304	5,304
5	Sammanthura	7,280	7,280	7,280
6	Thirukkivil	3,228	3,228	3,228
Total		24,239	24,239	24,239

Furthermore, children in the preschools were provided a nutritious morning meal with the funding assistance from the UNICEF. Accordingly, 11,227 preschool children studied in 380 preschools were benefitted under this programme and the total expenditure of this programme was around Rs.Mn. 55.61.

Challenges faced during the year 2023

The District Secretariat had to face the following challenges while meeting the targets of the year 2023 and was able to manage those challenges at greater extent.

1. Limitation of infrastructure development projects as the Government prioritized the social welfare, agricultural and community development programmes with the expectation of revitalizing the people's lives affected from the economic recession.
2. Due to the bad weather conditions such as drought condition and flood condition, most of the people in the district specially farmers faced difficult conditions such as barriers to transportation and loss of harvest.
3. Due to the economic recession prevailed in the country, people in the District faced many difficulties such as decrease of income level and difficulties in finding nutritious meals to meet their daily needs. Therefore, District Secretariat had to carefully coordinate with the DS offices as well as foreign and local institutions to provide required assistance to those needy people.

Plans for the Year 2024

It is expected to implement the following plans in order to ensure food security and nutrition of the District, improve the living standards of the people living in the District, provide required assistance to overcome difficulties face by people in the District during disaster conditions such as flood and to help low income level people to earn reasonable income. The overall aim of the District Secretariat for the year 2024 is to ensure the wellbeing of the people in the District while contributing to the economic development of the country.

1. Continue the food security and nutrition programme for the year 2024 to assist the people with difficulties in finding nutritional foods to meet their daily nutritional needs.
2. It is expected to create around 3,000 sustainable home gardens not only with the expectation of encouraging rural people to consume nutritious and safe food but also as a solution for the difficulties faced by those rural people due to the high price escalation of vegetable and foods.
3. Increase the District contribution to the agricultural sector with the use of modern agricultural techniques by implementing the Agriculture Sector Modernization Project (ASMP).
4. Implementation of programmes to empower low income families, women and youth with the support of relevant Government and Non-Government organizations.
5. It is expected to support the small and medium-sized entrepreneurs in the district to mitigate their issues with the expectation of getting the maximum contribution of them to the socio-economic development of the District. Accordingly, it is expected to create 133

small or medium sized entrepreneurs and 21 industrial or agricultural export production projects.

6. It is expected to give special attention to uplift about 718 families in the District that suffer from economic difficulties in economically sustainable manner.
7. Conducting activities to achieve maximum benefits through proper utilization of existing land in the district such as starting agricultural activities in abandoned lands and minimizing the misuse of land.
8. It is expected to conduct about 48 tree planting/forestry projects to ensure the environmental conservation within the District.
9. Take necessary actions such as expansion of electric elephant fences to mitigate the elephant-human conflicts in order to secure the farmers' harvest and to save both the human and elephant lives.
10. Provide a special attention to improve the quality of the health and education facilities in the District, specially the health and nutritional needs of the pregnant mothers and children of low-income families. Accordingly, it is expected to held 1,337 programmes to maintain the nutritional level of low-income pregnant mothers with nutritional needs until child delivery and to improve the nutritional level of 1,082 low-income children with nutritional status by adopting the foster system.
11. Further, it is expected to continue the re-joining to school programme for the year 2024 and to rejoin to school about 469 children who dropout early from the school.
12. It is expected to take initiatives to introduce comprehensive alternative care services for orphaned, abandoned and destitute children with the expectation of the welfare of those children.
13. It is expected to take necessary actions to conduct programmes to rehabilitate at least about 448 drug addicts in the District.



Chinthaka Abeywickrama
District Secretary/ Government Agent
Ampara

03. Chapter 03 - Overall Financial Performance for the Year ended 31st December 2023

3.1 Statement of Financial Performance

ACA -F

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

Revised Budget Allocations 2023 Rs.	Note	Actual		
		2023 Rs.	2022 Rs.	
-	Revenue Receipts			
-	Income Tax	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		8,048,561,656	4,929,631,000 ACA-3
-	Deposits		1,136,086,512	502,211,204 ACA-4
70,000,000	Advance Accounts		69,413,731	64,040,672 ACA-5
-	Other Main Ledger Receipts		-	19,505
70,000,000	Total Non Revenue Receipts (B)		9,254,061,899	5,495,902,381
70,000,000	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		9,254,061,899	5,495,902,381
	Remittance to the Treasury (D)		512,000,000	43,642,547
	Net Revenue Receipts & Non Revenue Receipts E = (C)-(D)		8,742,061,899	5,452,259,834
	Less: Expenditure			
	Recurrent Expenditure			
	Wages, Salaries & Other Employment			
1,344,075,000	Benefits	5	1,286,117,782	1,069,390,882
268,831,465	Other Goods & Services	6	230,658,091	169,038,058
3,094,100,000	Subsidies, Grants and Transfers	7	3,002,448,094	3,498,914
-	Interest Payments	8	-	-
3,993,535	Other Recurrent Expenditure	9	3,993,535	-
4,711,000,000	Total Recurrent Expenditure (F)		4,523,217,502	1,241,927,854
	Capital Expenditure			
	Rehabilitation & Improvement of Capital			
31,500,000	Assets	10	23,668,225	19,564,612
37,000,000	Acquisition of Capital Assets	11	35,609,488	27,942,223
-	Capital Transfers	12	-	-
-	Acquisition of Financial Assets	13	-	-
2,500,000	Capacity Building	14	1,392,510	763,410
-	Other Capital Expenditure	15	-	459,836,461
71,000,000	Total Capital Expenditure (G)		60,670,223	508,106,706
	Deposit Payments		1,144,057,460	588,271,350 ACA-4
	Advance Payments		68,798,069	66,190,570 ACA-5
	Other Main Ledger Payments		-	21,505
	Total Main Ledger Expenditure (H)		1,212,855,529	654,483,425
	Total Expenditure I = (F+G+H)		5,796,743,254	2,404,517,984
	Balance as at 31st December J = (E-I)		2,945,318,645	3,047,741,850
	Balance as per the Imprest Adjustment Statement		2,945,318,645	3,047,741,850 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
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	7,392,945,924	3,718,140,211
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	203,229,604	203,845,266
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		7,596,175,528	3,921,985,477
<u>Net Assets / Equity</u>			
Net Worth to Treasury		131,635,733	124,280,447
Property, Plant & Equipment Reserve		7,392,945,924	3,718,140,211
Rent and Work Advance Reserve	ACA-5(b)		
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	71,593,871	79,564,819
Unsettled Imprest Balance	ACA-3	-	-
Total Liabilities		7,596,175,528	3,921,985,477

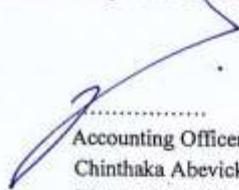
Detail Accounting Statements in ACA format Nos. 1 to 7 presented in pages from 7 to 29 and Annexures to accounts presented in pages from 30 to 70 form an integral part of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found in agreement.

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



Chief Accounting Officer
Pradeep Yasarathna
Secretary
Ministry of Public Administration, Home
Affaires, Provincial Councils and Local
Government
Date :2024.02

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



Accounting Officer
Chinthaka Abevickrama
District Secretary
Ampara

Chinthaka Abeywickrama
Government Agent
District Secretary
Ampara District

Date :2024.02



Chief Accountant
S.L. Athambawa
District Secretariat
Ampara

S.L. ATHAMBAWA
Chief Accountant
For Government Agent
Ampara - District

Date :2024.02. 17

3.3 Statement of Financial Position

ACA-C

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

	Actual	
	2023 Rs.	2022 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	-	-
Revenue Collected on behalf of Other Revenue Heads	735,842,291	282,451,089
Imprest Received	8,048,561,656	4,929,631,000
Recoveries from Advance	91,018,522	85,305,672
Deposit Received	1,136,086,512	502,211,204
Total Cash generated from Operations (A)	10,011,508,981	5,799,598,965
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	1,509,011,478	1,237,114,945
Subsidies & Transfer Payments	3,006,441,629	3,498,914
Expenditure incurred on behalf of Other Heads	3,683,786,208	3,324,266,700
Imprest Settlement to Treasury	512,000,000	43,642,547
Advance Payments	95,541,984	94,697,803
Deposit Payments	1,144,057,460	588,271,350
Total Cash disbursed for Operations (B)	9,950,838,758	5,291,492,259
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(A)-(B)	60,670,223	508,106,706
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (D)	-	-
<u>Less - Cash disbursed for:</u>		
Capital Expenditure	60,670,223	508,106,706
Total Cash disbursed for Investing Activities (E)	60,670,223	508,106,706
NET CASH FLOW FROM INVESTING ACTIVITIES(F)=(D)-(E)	(60,670,223)	(508,106,706)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (G)=(C) + (F)	(0)	-
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (H)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	508,106,706
Repayment of Foreign Borrowings	-	-
Total Cash disbursed for Financing Activities (I)	-	508,106,706
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(H)-(I)	-	(508,106,706)
Net Movement in Cash (K) = (G) + (J)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

Statement of Expenditure for the period ended 31st December 2023

Expenditure Head No :		270		Ministry/ Department / District Secretariat :		Anapara		Expenditure			Net Effect	
Expenditure Code	Note	Finance Code	Provisions			Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
			Annual Budgetary Provision	Supplementary Estimate Provision	FR 66/69 Transfers							
OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS												
Personal Emoluments												
1001 Salaries & Wages	5	11	864,300,000	-	(1,200,000)	863,100,000	829,677,975.92	-	829,677,976	33,422,024	4	casual Savings
1002 Overtime & Holiday Payments		11	47,700,000	-	1,875,000	49,575,000	45,975,580.45	45,975,580	3,599,420	7	expenditure Control and cut provision in 6%	
1003 Other Allowances		11	431,400,000	-	-	431,400,000	402,712,298.71	7,751,927	410,464,225	20,935,775	5	casual Savings
Total			1,343,400,000	-	675,000	1,344,075,000	1,278,365,855.08	7,751,927	1,286,117,782	57,957,218		
OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES												
Travelling Expenditure												
1101 Domestic	6	11	21,800,000	-	4,621,000	26,421,000	24,410,712.04	-	24,410,712	2,010,288	8	expenditure Control and cut provision in 6%
Total (a)			21,800,000	-	4,621,000	26,421,000	24,410,712.04	-	24,410,712	2,010,288		
Supplies												
1201 Stationery & Office Requisites		11	35,800,000	-	-	35,800,000	31,520,371.31	-	31,520,371	4,279,629	12	expenditure Control and cut provision in 6%
1202 Fuel		11	50,400,000	-	(570,000)	49,830,000	41,264,523.95	-	41,264,524	8,565,476	17	Reduction of Field duties due to fuel crisis
1203 Diets & Uniforms		11	600,000	-	-	600,000	397,000.00	-	397,000	203,000	34	less eligible candidates
Total (b)			86,800,000	-	(570,000)	86,230,000	73,181,895.26	-	73,181,895	13,048,105		
Maintenance Expenditure												
1301 Vehicles		11	39,200,000	-	(4,254,535)	34,945,465	28,847,288.35	-	28,847,288	6,098,177	17	expenditure Control and cut provision in 6%
1302 Plant and machinery		11	9,400,000	-	-	9,400,000	8,442,592.46	-	8,442,592	957,408	10	expenditure Control and cut provision in 6%
1303 Building and Structures		11	25,500,000	-	(2,061,000)	23,439,000	19,662,624.71	-	19,662,625	3,776,375	16	expenditure Control and cut provision in 6%
Total (c)			74,100,000	-	(6,315,535)	67,784,465	56,952,505.52	-	56,952,506	10,831,959		
Services												
1401 Transport		11	600,000	-	-	600,000	600,000.00	-	600,000	-	0	expenditure Control and cut provision in 6%
1402 Postal & Communication		11	12,800,000	-	1,350,000	14,150,000	11,438,832.06	-	11,438,832	2,711,168	19	expenditure Control and cut provision in 6%
1403 Electricity & Water		11	31,400,000	-	4,202,000	35,602,000	31,626,384.62	-	31,626,385	3,975,615	11	expenditure Control and cut provision in 6%
1404 Rents & Local Taxes		11	1,500,000	-	-	1,500,000	405,159.12	-	405,159	1,094,841	73	expenditure not occurred
1409 Other		11	44,500,000	-	(7,956,000)	36,544,000	32,042,602.80	-	32,042,603	4,501,397	12	expenditure Control and cut provision in 6%
Total (d)			90,800,000	-	(2,404,000)	88,396,000	76,112,978.60	-	76,112,979	12,283,021		
Total Expenditure on Other Goods & Services (a+b+c+d)			273,500,000	-	(4,668,535)	268,831,465	230,658,091.42	-	230,658,091	38,173,374		
OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES												
Transfers												
1504 Development Subsidies	7	11	-	3,089,000,000	-	3,089,000,000	2,999,327,357.15	-	2,999,327,357	89,672,643	3	casual Savings
1506 Property Loan Interest to Public Servants		11	5,100,000	-	-	5,100,000	3,120,736.76	-	3,120,737	1,979,263	39	Did not Apply to property loan
Total			5,100,000	3,089,000,000	-	3,094,100,000	3,002,448,093.91	-	3,002,448,094	91,651,906		

Statement of Expenditure for the period ended 31st December 2023

Expenditure Head No.	270	Ministry / Department / District Secretariat	Ampara		Provisions				Expenditure		Net Effect	
			Annual Budgetary Provision	Supplementary Estimate Provision	FR 60/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept. Under the FR. 200 (As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for the Variance
Expenditure Code	Note	Finance Code	(1)	(2)	(3) (-) +	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100	
OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS	8											
Total												
OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE	9											
Other Recurrent Expenditure												
1701 Losses & Write off		11	-		3,993,535	3,993,535	3,993,535	-	3,993,535	-	0	
Total					3,993,535	3,993,535	3,993,535		3,993,535			
Programme (1)												
Grand Total (Notes 5 to 9) Total Recurrent Expenditure			1,622,000,000	3,089,000,000	-	4,711,000,000	4,515,465,575	7,751,927	4,523,217,502	187,782,498		
Rehabilitation & Improvements of Capital Assets	10											
2001 Buildings & Structures		11	17,000,000			17,000,000	16,950,697		16,950,697	49,303	0	
2002 Plant, Machinery & Equipment		11	4,000,000			4,000,000	2,735,513		2,735,513	1,264,487	32	Necessity did not arise to make payment
2003 Vehicles		11	10,500,000			10,500,000	3,982,014		3,982,014	6,517,986	62	Necessity did not arise to make payment
Total (a)			31,500,000			31,500,000	23,668,225		23,668,225	7,831,775		
Acquisition of Capital Assets	11											
2102 Furniture & Office Equipment		11	1,000,000			1,000,000	981,908		981,908	18,093	2	casual Savings
2103 Plant, Machinery & Equipment		11	1,000,000			1,000,000	984,187		984,187	15,813	2	casual Savings
2104 Buildings & Structures		11	35,000,000			35,000,000	33,643,393		33,643,393	1,356,607	4	casual Savings
Total (b)			37,000,000			37,000,000	35,609,488		35,609,488	1,390,512		
Capacity Building	14											
2401 Staff Training		11	2,500,000			2,500,000	1,392,510		1,392,510	1,107,490		Necessity did not arise to make payment
Total (c)			2,500,000			2,500,000	1,392,510		1,392,510	1,107,490		
Total Expenditure on Public Investments (a+b+c+d+e+f)			71,000,000			71,000,000	60,670,223		60,670,223	10,329,777		
Grand Total (Notes 5 to 15) - Total Expenditure			1,693,000,000	3,089,000,000	-	4,782,000,000	4,576,135,798	7,751,927	4,583,887,725	198,112,275		


 Chief Accountant,
 S.L. Athambawa,
 District Secretariat
 Date: 2023.02 12

S.L. ATHAMBAWA
 Chief Accountant
 For Government Agent
 Ampara - District

Statement of Imprest Account for the year 2023

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

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 Entity Books	Imprest Balance as at 31st December 2023 as per Treasury		
	1			2			3			4					*5	6
	Unsettled Sub Imprests	Unsettled Imprests (Excluding)	Total	Treasury	Other Sources	Total	Expenditure	Cash Remit to Treasury	Total	Unsettled Sub Imprest Balance	Unsettled Imprests	Total				
	1(i)	1(ii)	1(iii)	2(i)	2(ii)	2(iii)=2(i)+2(ii)	3(i)	3(ii)	3(iii)=3(i)+3(ii)	4(i)	4(ii)	4(iii)=4(i)+4(ii)				
7002/0/0/288/0/23				8,048,561,656	1,220,128,951	9,268,690,607	8,756,690,607	512,000,000	9,268,690,607							

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

(1) Remitted to the Treasury but not updated cash book balance as at 31/12/2023

(2) Other reasons-

.....
.....
.....

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,
S.L. Athambawa.
District Secretariat
Date: 2023.02 17

S.L. ATHAMBAWA
Chief Accountant
For Government Agent
Ampara - District

Statement of Deposit Accounts as at 31st December 2023

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

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	Balance as per Treasury Book as at 31st December 2023
Security Deposits	6000/0/0/0001/0089	2,380,956	4,795,559	6,464,515	712,000	712,000
Tender Deposits	6000/0/0/002/0119	119,000	39,920	158,920	-	-
Revenue Transfer to Provincial Councils	6000/0/0/0014/0013	4,810,389	77,889,597	78,564,938	4,135,048	4,135,048
Retention Money for Construction	6000/0/0/0016/0067	43,022,077	8,813,921	38,535,224	13,300,774	13,300,774
Compensation	6000/0/0/0017/0020	-	-	-	-	-
Funds Received for Reimbursement of Expenditure	6000/0/0/0020/0011	29,232,396	1,044,547,516	1,020,333,863	53,446,049	53,446,049
Grand Total		79,564,818	1,136,086,512	1,144,057,460	71,593,871	71,593,871



Chief Accountant,

S.L. Athambawa,

District Secretariat

Date: 2023.02 17

S.L. ATHAMBAWA
Chief Accountant
For Government Agent
Ampara - District

Statement of Advance Accounts as at 31st December 2023

Expenditure Head No :

Ministry / Department / District Secretariat :

Rs.

Name of Advance Account	Advance Account Number	Balance as at 1st January 2023 (1)	Maximum Limits of Expenditure Rs.....		Minimum Limits of Receipts Rs.....		Maximum Limits of Debit Balance Rs.....	Maximum Limits of Liabilities Rs.....	Balance as per Treasury Books as at 31st December 2023
			Debits during the year		Credits during the year				
			(2)		(3)				
			In Cash	Through Cross Entries	In Cash	Through Cross Entries			
(1) Advance to Public Officers	8493/0/0/270/27001	203,845,266	64,182,228	4,615,841	59,482,086	9,931,645	203,229,604		203,229,604
(2) Other Advances									
(3) Miscellaneous Advances									



Chief Accountant,
S.L. Athambawa,
District Secretariat
Date: 2023.02 17

S.L. ATHAMBAWA
Chief Accountant
For Government Agent
Ampara - District

A.C.A-6



Non Financial Asset Acct Summary for the Month of December 2023

To
District Secretariat Ampara (270)

From
**Director General, ,
 Department of State Accounts, ,
 General Treasury, Colombo1.**

Printed By **Huzainca2017**
 New Table No **:SA-80**
 Old Table No **:BTBL 72A**
 Report Date **2/17/2024 9:54:37 AM**



Head	Code	Opn_Bal	Upto_Last_Month	Current_DR	Current_CR	Clsn_Balance
270	9160-0-0-270-0-0-0	77,561,485.64	5,376,330.84	220,794,464.11	0.00	303,732,280.59
270	9151-0-0-270-0-0-0	1,296,107,429.27	-67,368,089.51	581,627,101.30	0.00	1,810,366,441.06
270	9153-0-0-270-0-0-0	1,681,809,000.00	0.00	190,000,000.00	0.00	1,871,809,000.00
270	9152-0-0-270-0-0-0	662,662,296.49	4,249,787.50	2,742,869,397.88	2,743,279.95	3,407,038,201.92

This is a computer-generated document. No signature is required.

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

New CIGAS Web Application

Treasury Accounts Statements for the year 2023

[Sign Out](#)

Generate



Cumulative Non Financial Asset Accounts Report- Central Govt-2023



Land-9153:	1,871,809,000.00	Table:	SA 82
Building- 9151:	1,810,366,441.06	Year:	2023
Machinery-9152:	3,407,038,201.92	Rpt Date	2/17/2024 9:31:55 AM
WIP-9160:	303,732,280.59	Head	270
Intangible-9154:	0.00		
Lease-9180:	0.00		

Ledger	category	Item	Code	Opn_Bal	Opn_Bal_Add	TransferIn	Purchase	Disposal	Balance
9151	1.1-Dwellings		61111	507,093,321.70	10,219,617.06	0.00	0.00	35,391,146.83	481,921,791.93
		Garages	****6111102	11,610,187.24	0.00	0.00	0.00	0.00	11,610,187.24
		Hotels & Restaurants	****6111106	4,281,118.43	0.00	0.00	0.00	0.00	4,281,118.43
		Quarters	****6111107	432,532,016.03	10,219,617.06	0.00	0.00	35,391,146.83	407,360,486.26
		Circuit Bungalows	****6111108	58,670,000.00	0.00	0.00	0.00	0.00	58,670,000.00
9151	1.2-Non Residential Building		61112	1,343,141,374.56	31,392,192.50	0.00	27,663,686.15	73,752,604.08	1,328,444,649.13
		Office Building	****6111201	1,322,416,349.16	31,392,192.50	0.00	27,663,686.15	73,752,604.08	1,307,719,623.73

		Building for Public Entertainment	****6111204	20,725,025.40	0.00	0.00	0.00	0.00	20,725,025.40
9160	1.4-WIP-Building & Structure		61114	297,752,573.25	0.00	0.00	5,979,707.34	0.00	303,732,280.59
		WIP-Building & Structure	****611140	256,924,085.73	0.00	0.00	0.00	0.00	256,924,085.73
		Building for Public Entertainment	****6111411	860,344.35	0.00	0.00	0.00	0.00	860,344.35
		Quarters	****611146	5,700,174.88	0.00	0.00	0.00	0.00	5,700,174.88
		Circuit Bunglows	****611147	1,430,000.00	0.00	0.00	0.00	0.00	1,430,000.00
		Office Building	****611148	32,837,968.29	0.00	0.00	5,979,707.34	0.00	38,817,675.63
9152	2.1-Transport Equipment		61121	1,524,149,900.00	0.00	0.00	0.00	50,000.00	1,524,099,900.00
		Passenger vehicle	****6112101	1,452,390,900.00	0.00	0.00	0.00	0.00	1,452,390,900.00
		Cargo vehicle	****6112102	28,500,000.00	0.00	0.00	0.00	0.00	28,500,000.00
		Agricultural vehicle	****6112103	38,960,000.00	0.00	0.00	0.00	0.00	38,960,000.00
		Motor cycle	****6112109	4,299,000.00	0.00	0.00	0.00	50,000.00	4,249,000.00
9152	2.2-Other Machinery & Equipment		61122	1,873,819,541.12	11,867,025.95	0.00	1,831,294.80	4,579,559.95	1,882,938,301.92
		Office Equipment	****6112201	224,477,166.92	2,668,846.00	0.00	374,910.00	1,107,456.00	226,413,466.92
		Computer Equipment	****6112202	492,365,990.75	6,706,106.00	0.00	1,113,190.00	2,295,457.00	497,889,829.75
		Electrical Equipment	****6112203	322,169,949.29	532,760.00	0.00	92,500.00	302,889.00	322,492,320.29
		Communication Equipment	****6112204	62,204,844.02	646,819.00	0.00	11,887.30	13,500.00	62,850,050.32
		Furniture	****6112205	751,737,457.14	1,312,494.95	0.00	238,807.50	855,057.95	752,433,701.64

		Musical Instruments	****6112206	51,450.00	0.00	0.00	0.00	0.00	51,450.00
		Sports equipment	****6112208	1,344,000.00	0.00	0.00	0.00	0.00	1,344,000.00
		Paintings Sculptures & other Antiques	****6112209	6,400.00	0.00	0.00	0.00	0.00	6,400.00
		Books Periodical & Journals	****6112210	75,150.00	0.00	0.00	0.00	0.00	75,150.00
		Laboratory Instruments	****6112211	169,900.00	0.00	0.00	0.00	0.00	169,900.00
		Industrial & Manufacturing Equipment	****6112212	186,500.00	0.00	0.00	0.00	0.00	186,500.00
		Construction Equipment	****6112213	329,250.00	0.00	0.00	0.00	0.00	329,250.00
		Broadcasting Equipment	****6112214	16,676,725.00	0.00	0.00	0.00	5,200.00	16,671,525.00
		Defence Equipment	****6112215	12,000.00	0.00	0.00	0.00	0.00	12,000.00
		Agricultural & Dairy Farm Equipment	****6112216	1,529,608.00	0.00	0.00	0.00	0.00	1,529,608.00
		Fire Protection Equipment	****6112217	483,150.00	0.00	0.00	0.00	0.00	483,150.00
9153	4.1-Land		61410	1,871,809,000.00	0.00	0.00	0.00	0.00	1,871,809,000.00
		Land	****614100	1,871,809,000.00	0.00	0.00	0.00	0.00	1,871,809,000.00

REMARKS

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Statement of Imprest Adjustment

Revenue Collected by Other Entities on behalf of Reporting Entity	-	
Expenditure incurred by Reporting Entity on behalf of Other Entities	3,683,786,208	
Debits made to Advance "B" Account on behalf of Other Entities	26,743,914	
Credits made to Advance "B" Account by Other Entities	8,942,280	3,719,472,402
Less:		
Revenue Collected by Reporting Entity on behalf of Other Entities	735,842,292	
Expenditure incurred by Other Entities on behalf of Reporting Entity	7,764,395	
Credits made to Advance "B" Account on behalf of Other Entities	30,547,071	
Debits made to Advance "B" Account by Other Entities	-	774,153,757
Imprest Adjustment Balance as at 31st December 2023		2,945,318,645

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

3.5 Performance of the Revenue Collection

Revenue Code	Description of the Revenue Code	Revenue Estimate		Collected Revenue	
		Original	Final	Amount (Rs.)	as a % of Final Revenue Estimate
10.03.07.02	Registration Fees relevant to the Department of Registrar General	-	-	34,692,329	-
10.03.07.03	Private Timber Transport	-	-	383,966	-
10.03.07.05	License fees relevant to the Ministry of Defense	275,000	275,000	461,930	168
10.03.07.99	Other	6,500,000	4,200,000	4,341,671	103
20.02.01.01	Rent on Government Building & Housing	3,400,000	3,400,000	3,803,981	112
20.02.01.03	Rent from Land & Other	-	-	26,031,223	-
20.02.02.99	Interest & Other	12,500,000	12,500,000	10,796,544	86
20.03.01.00	Departmental sales	-	-	-	-
20.03.02.13	Examination & Other Fees	-	-	63,900	-
20.03.02.14	Fees under the Motor Traffic Act & Other receipts	-	-	29,769,008	-
20.03.02.03	Fees under Registration of Persons	-	-	17,183,800	-
20.03.02.99	Sundries	1,500,000	1,500,000	1,176,572	78
20.03.07.00	Paddy Sales	-	-	518,684,739	-
20.03.99.00	Other Receipts	15,000,000	15,000,000	11,184,843	75
20.04.01.00	Central Government	-	-	77,254,625	-
20.06.02.02	Sales of Capital Assets- Other	-	-	14,410	-

3.6 Performance of the Utilization of Allocation

ACA - 2

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

Expenditure Head No :

270

District Secretariat :

Ampara

							Rs.
Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budgetary Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3)	Total Net Provision (4)=(1)+(2)+(3)	Total Expenditure (5)	Net Effect Savings / (Excesses) (6)=(4)-(5)
Programme (1)	(1) Recurrent	1,622,000,000	3,089,000,000	16,041,535	4,711,000,000	4,523,217,502	187,782,498
	(2) Capital	71,000,000		(16,041,535)	71,000,000	60,670,223	10,329,777
	Sub Total	1,693,000,000	3,089,000,000	-	4,782,000,000	4,583,887,725	198,112,275
	Grand Total	1,693,000,000	3,089,000,000	-	4,782,000,000	4,583,887,725	198,112,275



Chief Accountant,
S.L. Athambawa,
District Secretariat
Date: 2023.02 17

S.L. ATHAMBAWA
Chief Accountant
For Government Agent
Ampara - District

3.7 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	Presidential Secretariat (001)	Recurrent	242,500.00	242,500.00	221,600.00	91
		Capital	11,053,584.50	11,053,584.50	9,938,130.13	90
2	Human Rights of Srilanka (013)	Recurrent	514,690.00	514,690.00	451,020.39	88
3	Ministry of Buddhasasana, Religious and Cultural Affairs (101)	Recurrent	171,263.28	171,263.28	171,263.28	100
		Capital	7,086,636.14	7,086,636.14	7,076,109.78	100
4	Ministry of Finance, Economic Stabilization and National Policies (102)	Recurrent	3,569,600.00	3,569,600.00	2,881,887.30	81
5	Ministry of Defence- Disaster Management Division (103)	Recurrent	30,669,163.00	30,669,163.00	29,681,629.03	97
		Capital	11,427,863.90	11,427,863.90	10,237,423.43	90
6	Ministry of Justice, Prison Affairs and Constitutional Reforms (110)	Recurrent	18,150,310.00	18,150,310.00	13,020,460.18	72
		Capital	2,076,691.21	2,076,691.21	1,660,297.41	80
7	Ministry of Health (111)	Recurrent	13,296,630.20	13,296,630.20	11,660,473.35	88
		Capital	144,130.00	144,130.00	141,136.26	98
8	Ministry of Transport and Highway (117)	Capital	849,446.87	849,446.87	711,411.48	84
9	Ministry of Agriculture (118)	Recurrent	1,203,005,581.07	1,203,005,581.07	1,202,366,918.34	100
		Capital	21,516,955.75	21,516,955.75	21,249,791.95	99
10	Ministry of Tourism and Land (122)	Recurrent	10,499,443.91	10,499,443.91	10,038,243.49	96
		Capital	24,954,412.33	24,954,412.33	24,454,412.33	98
11	Ministry Of Urban Development and Housing (123)	Capital	150,510,213.61	150,510,213.61	113,845,401.80	76
12	Ministry of Industries - Vidatha Unit (126)	Recurrent	3,835,950.95	3,835,950.95	3,290,970.32	86
		Capital	10,009,888.00	10,009,888.00	7,003,212.35	70
13	Ministry of Public Administration, Home Affairs, Provincial Council and Local Government (130)	Recurrent	468,103,600.00	468,103,600.00	435,107,343.09	93
		Capital	63,392,900.00	63,392,900.00	63,383,710.00	100
14	Ministry of Industries (149)	Capital	2,750,000.00	2,750,000.00	-	-
15	Ministry of Environment (160)	Recurrent	15,830,280.00	15,830,280.00	15,323,275.38	97
16	Ministry of Water Supply and Estate Infrastructure Development (166)	Capital	3,000,000.00	3,000,000.00	3,000,000.00	100
17	Ministry of Women, Child Affairs and Social Empowerment (171)	Recurrent	1,172,492,939.76	1,172,492,939.76	1,118,418,706.37	95
		Capital	5,170,800.00	5,170,800.00	5,159,585.50	100
18	Ministry of Investment Promotion (187)	Recurrent	16,920,497.22	16,920,497.22	14,651,750.90	87
		Capital	218,610.00	218,610.00	206,178.00	94
19	Ministry of Public Security (189)	Recurrent	1,897,048.00	1,897,048.00	1,879,793.97	99
20	Ministry of Labour and Foreign Employment (193)	Recurrent	2,203,000.00	2,203,000.00	1,996,519.35	91
		Capital	119,050.00	119,050.00	53,200.00	45

21	Ministry of sports and Youth Affairs (194)	Recurrent	1,710,389.00	1,710,389.00	1,525,381.07	89
		Capital	13,707,963.00	13,707,963.00	12,280,990.05	90
22	Ministry of Irrigation - Irrigation Management Division (198)	Recurrent	4,267,495.00	4,267,495.00	3,911,698.16	92
		Capital	985,768.37	985,768.37	683,392.30	69
23	Department of Buddhist Affairs (201)	Recurrent	10,344,603.00	10,344,603.00	9,630,166.54	93
		Capital	387,700.00	387,700.00	379,300.00	98
24	Department of Muslim Religious and Cultural Affairs (202)	Recurrent	327,500.00	327,500.00	262,356.13	80
25	Department of Cultural Affairs (206)	Recurrent	3,199,000.00	3,199,000.00	2,860,301.92	89
26	Department of Government Information (210)	Recurrent	121,500.00	121,500.00	70,893.71	58
27	Department of Social Services (216)	Recurrent	23,108,360.97	23,108,360.97	21,680,418.81	94
		Capital	277,200.00	277,200.00	273,700.00	99
28	Department of Probation and Child Care Services (217)	Recurrent	585,500.00	585,500.00	537,412.10	92
		Capital	2,120,500.00	2,120,500.00	2,107,921.00	99
29	Department of Sports Development (219)	Recurrent	287,869.96	287,869.96	263,516.44	92
		Capital	122,000.00	122,000.00	122,000.00	100
30	Department of Immigration & Emigration (226)	Recurrent	227,410.00	227,410.00	178,690.00	79
31	Department for Registration of Persons (227)	Recurrent	26,530,436.01	26,530,436.01	26,309,682.80	99
32	Department of Census and Statistics (252)	Recurrent	2,128,589.29	2,128,589.29	1,895,599.65	89
		Capital	5,281,950.61	5,281,950.61	5,279,475.30	100
33	Department of Pensions (253)	Recurrent	21,626,489.62	21,626,489.62	20,818,758.74	96
34	Registrar General's Department (254)	Capital	3,420,000.00	3,420,000.00	2,535,100.00	74
35	Department of Wildlife Conservation (284)	Recurrent	12,016,000.00	12,016,000.00	11,996,987.00	100
36	Land Commissioner General's Department (286)	Recurrent	43,574,050.00	43,574,050.00	39,772,074.42	91
		Capital	60,970.00	60,970.00	60,961.80	100
37	Department of Fisheries & Aquatic Resources (290)	Capital	860,000.00	860,000.00	825,619.30	96
38	Food Commissioner's Department (300)	Recurrent	1,105,000.00	1,105,000.00	1,103,786.03	100
39	Department of Textile Industry (303)	Recurrent	1,488,475.00	1,488,475.00	1,465,975.00	98
40	Department of Motor Traffic (307)	Recurrent	2,030,000.00	2,030,000.00	1,542,185.24	76
		Capital	1,766,488.09	1,766,488.09	1,512,337.00	86
41	Department of Community Based Corrections (326)	Recurrent	816,000.00	816,000.00	591,210.33	72
42	Land Use Policy Planning Department (327)	Recurrent	1,163,811.65	1,163,811.65	1,131,342.65	97
		Capital	744,825.00	744,825.00	744,825.00	100
43	Department of Manpower and Employment (328)	Recurrent	1,052,000.00	1,052,000.00	895,757.04	85
		Capital	2,931,310.00	2,931,310.00	2,913,455.00	99
44	Department of Multipurpose Development Task Force (334)	Recurrent	394,926,990.41	394,926,990.41	376,341,081.99	95
Total			3,860,987,824.68	3,860,987,824.68	3,683,786,207.68	95

3.8 Performance of the Reporting of Non-Financial Assets

					Rs. ,000
Assets Code	Code Description	Balance as per Board of Survey Report as at 31.12.2023	Balance as per financial Position Report as at 31.12.2023	Yet to be Accounted	Reporting Progress as a %
9151	Building and Structures	1,810,366,441	1,810,366,441	-	100%
9152	Machinery and Equipment	3,407,038,202	3,407,038,202	-	100%
9153	Land	1,871,809,000	1,871,809,000	-	100%
9154	Intangible Assets	-	-	-	-
9155	Biological Assets	-	-	-	-
9160	Work in Progress	303,732,281	303,732,281	-	100%
9180	Lease Assets	-	-	-	-

3.9 Auditor General's Report



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தேசிய கணக்காய்வு அலுவலகம்

NATIONAL AUDIT OFFICE



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எனது இல. }
My No. }

EPCG/AMA/Dist.Sec./02/SR/02/2023/01

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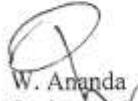
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திகதி }
Date }

29 May 2024

District Secretary,
District Secretariat,
Ampara

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

The above-mentioned report is sent herewith.


W. Ananda
Senior Assistant Auditor General
For Auditor General.

Copy to : The Director General, Department of State Accounts, General Treasury.



Chief Accounting Officer/ Accounting Officer
District Secretariat
Ampara

Report of the Auditor General on the Financial Statements of the Head 270 – District Secretariat, Ampara for the year ended 31 December 2023 in terms of Section 11 (1) of the National Audit Act, No. 19 of 2018.

1. Financial Statements

1.1 Qualified Audit Opinion

The audit of the financial statement of the Head 270 – District Secretariat, Ampara for the year ended 31 December 2023 comprising the statement of financial position as at 31 December 2023, the statement of financial performance and cash flow statement for the year then ended, was carried out under my direction in pursuance of provisions in Article 154(1) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with provisions of the National Audit Act, No. 19 of 2018. This report includes my comments and observations on the financial statements of the District Secretariat issues in terms of Sub-section 11 (1) of the National Audit Act, No. 19 of 2018. The detailed management report in terms of Sub-section 11 (2) of the National Audit Act, No. 19 of 2018 was issued to the Chief Accounting Officer / Accounting Officer on 22 May 2024. A report in pursuance of provisions in Article 154 (6) of the Constitution of the Democratic Socialist Republic of Sri Lanka read in conjunction with Section 10 of the National Audit Act, No. 19 of 2018 will be tabled in Parliament in due course.

Except for the effects of the matters described in the Paragraph 1.6 of this report, the financial statements have been prepared as per the Department of State Accounts Circular 2023/5 dated 2023 November 30. In my opinion, the accompanying financial statements give a true and fair view of the financial position of the District Secretariat as at 31 December 2023, and of its financial performance and cash flow for the year then ended in accordance with Generally Accepted Accounting Principles.

1.2 Basis for Qualified Opinion

My opinion is qualified based on the matters described in Paragraph 1.6 of this report. I conducted my audit in accordance with Sri Lanka Auditing Standards (SLAuSs). My responsibilities of the Financial Statements, are further described in the Auditor's Responsibilities section. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

1.3 Responsibilities of Chief Accounting Officer and Accounting Officer for the Financial Statements

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

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

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

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

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

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

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

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

1.5. Report on Other Legal Requirements

I declare the following matters in accordance with Section 6 (1) (d) of National Audit Act, No. 19 of 2018.

- (a) Financial Statements are consistent with the previous year,
- (b) The following recommendations on the financial statements that given by me during previous year have not been implemented.

References to the paragraph of the previous year's report	Recommendation that was not implemented	References to the paragraph of this report
-----	-----	-----
1.6.1 (iv)	The Women's Development Centre and land, buildings and materials of the Management Training Centre belonging to the District Secretariat had not been assessed and shown in the financial statements.	1.6.4 (a)
1.6.1.(v)	Lands belonging to Damana, Addalaichenai and Thirukoil Divisional Secretariats and official quarters and government quarters belonging to Padiyathalawa and Damana Divisional Secretariats had not been assessed and shown in the financial statements.	1.6.4 (b)
1.6.1.(vi)	Action has not been taken to show the value of Rs. 46,422,256 of the official quarters constructed in 2017 and 2018 in fifteen Divisional Secretary's Divisions in the financial statements.	1.6.4 (c)

1.6 Comments on Financial Statements

1.6.1 Non- revenue Receipts

- (i) According to the treasury note, although the deposit receipt in the deposit account (SA 30) was Rs. 193,645,218, it was shown under the non-income receipts in the statement financial Performance and under the deposit receipt in cash flow statement as Rs. 1,136,086,512. As a result, the difference was made at Rs. 942,441,294.

- (ii) According to the treasury note (Trial balance SA 21), although the advance received for the year under review was Rs. 87,023,736, it was shown in the cash flow statement as Rs. 91,018,522. As a result, the difference Rs. 3,994,786 was observed.
- (iii) According to the treasury note (Trial balance SA 21), although the advance amount charged by the District Secretariat for the year under review was Rs. 60,471,451, as per the statement of financial Performance advance recovery was Rs. 4,523,217,502 and the difference between the two balances was Rs. 8,942,280.

1.6.2 Recurrent Expenditure

According to the treasury note (Trial balance SA 21), although the recurrent expenditure of the District Secretariat for the year under review was Rs. 4,520,261,907, as per the statement of financial Performance it was Rs. 4,523,217,502 and the difference between the two balances was Rs. 2,955,595.

1.6.3 Deposit Account

According to the treasury note (deposit account balance SA 30), although the deposit cash payment for the year under review was Rs. 350,459,640, since it was disclosed in the cash flow statement and statement of financial Performance as deposit cash payment of Rs1,144,057,460, there was a difference of Rs. 793,597,820 between two balances.

1.6.4 Non-financial Assets

- (a) The Women's Development Centre and land, buildings and materials of the Management Training Centre belonging to the District Secretariat had not been assessed and shown in the financial statements.
- (b) Lands belonging to Damana, Addalaichenai, Thirukovil and Dehiyathakandy Divisional Secretariats and official quarters and government quarters belonging to Padiyathalawa and Damana Divisional Secretariats had not been assessed and shown in the financial statements.

- (c) Action has not been taken to show the value of Rs. 46,422,256 of the official quarters constructed in 2017 and 2018 in fifteen Divisional Secretary's Divisions in the financial statements.
- (d) In the Consolidated Non-Financial Assets Statement (SA82), Although a sum of Rs. 35,630,174 which is the opening work-in-progress of the construction of the Government House and the Circuit House of Rs. 7,130,174 and a transport vehicle costing Rs. 28,500,000 was disclosed, no such work-in-progress and vehicle were found under the District Secretariat during the physical verification.
- (e) Although the balance of Non-Financial Assets included in the Cumulative Non-Financial Assets Report (SA82) at the end of the previous year was Rs. 3,418,509,241, at the beginning of the year the balance was shown as Rs. 6,786,702,138, there was a difference of Rs. 3,368,192,897 between the closing balance of the previous year and the opening balance of the year under review.
- (f) As per the initial date of the year under review, the initial balance in respect of four asset items in the Non-Financial Assets Account Report (SA80) was Rs. 3,718,140,210, while the initial balance in respect of the same four assets in the cumulative Non-Financial Assets Statement (SA82) was Rs. 7,417,865,709. Accordingly, of non-financial assets, there was a difference of Rs. 3,699,725,499 between the two different values in the two statements.
- (g) According to the statement of financial performance, although the acquisition value of capital assets during the year under review was Rs. 35,609,488, according to the Treasury note (Accumulated Statement for Non-Financial Assets Account - SA82) the balance was Rs. 35,474,687 and the difference was Rs. 134,801.
- (h) Action has not been taken to acquire 68 plots of lands including building where the Mahaoya Divisional Secretariat is located and to estimate the buildings where the Divisional Secretariat is located and disclose it in the financial statements.

1.6.5 Deposit account balance

Although the balance of deposit accounts included as per the Treasury Note (SA82) at the end of the previous year was Rs. 79,564,819, at the beginning of the year under review the balance was shown as Rs. 228,408,294, accordingly the difference between the closing balance of the previous year and the opening balance of the year under review was Rs. 148,843,475.

1.6.6 Non-maintenance of Registers and Books

During the sample audit inspection, it was observed that the electrical equipment register has not been maintained up to date by the District Secretariat as per Financial Regulation 454 (2).

2. Financial Review

2.1 Expenditure Management

- (a) Out of the funds allocated under the five recurrent expenditures, 10 percent to 73 percent were saved unutilized for the purpose. Accordingly, it was observed that the budget document was not prepared with an accurate forecast of future expenditure. Further, when it is considered over the past 04 years, it was observed that more than 44 percent of money had been saved under the expenditure item No. 270-1-0-2401 and this had not been taken into consideration when preparing the expenditure estimates of the year under review.
- (b) According to the Circular No. 01/2023 issued by the Ministry of Finance, Economic Stability and National Policies on 27th January 2023, at least 6 percent of the allocation for expenditure item No. 1003 should have been saved, but only 5 percent was saved by the District Secretariat.

2.1.1 Utilization of Funds provided by other Ministries and Departments

(a) Ministry of Industry

The Ministry of Industries allocated Rs. 2,750,000 for the construction of a security fence around the Nawagambura Industrial Zone within the limits of Ampara District Secretariat on 2023 December 22. Due to lack of time to complete the relevant project, the allocation amount was sent back to the relevant Ministry without implementing the relevant project.

(b) Ministry of Buddhasasana Religious and Cultural Affairs

The Ministry of Buddhasasana, Religious and Cultural Affairs had allocated Rs. 29,000,000 for the establishment of a cultural center under the Mahaoya Divisional Secretariat from 2015 to 2022. Although out of that a sum of Rs. 16,695,573 had been spent till the year 2021, the relevant project had been abandoned midway.

(c) Ministry of Agriculture

06 goats belonging to three beneficiaries in Ninthavur, Kalmunai and Akkaraipattu Divisional Secretariats which were distributed to selected beneficiaries under the programme to improve the livelihood of low-income families had been died. In this regard, the insurance claims of the respective beneficiaries had not been received from the insurance company and the compensation amount of Rs. 71,740 had been received from the insurance company for the death of 08 goats distributed to three beneficiaries under the Sammanthurai Divisional Secretariat, but action had not been taken to buy the sheep again by the concerned beneficiaries.

(d) Ministry of Women, Child Affairs and Social Empowerment

(i) Grama Shakthi Programme

- Out of the loan amount of Rs. 132,202,409 given to the members of the Grama Shakthi Society from 2018 to 2022 under the Grama Shakthi Programme, Rs. 79,784,715 had outstanding as of December 31 of the year under review.
- As per the SDB/SPV/GS/2022/1 circular issued by Saubagya Development Institute on 2022 June 28 regarding the above project, utilizing the funds available in the active Grama Shakthi Societies to develop the essential requirements of micro credit schemes and to identify and implement other schemes, 138 active societies out of the 244 registered societies in Ampara district had not taken steps to utilize the funds amount of Rs. 29,576,689 available in their accounts as per the circular. And a sum of Rs. 7,923,492 remained unutilized at the end of the year under review in 106 registered dormant societies accounts.

2.2 Non-compliance with Laws, Rules and Regulations.

Reference to Laws, Rules and Regulations	Value	Non-compliance
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	Rs.	
(a) Section 2.iv of Ministry of Public Administration and Home Affairs Circular No. 2009/09 dated 2009 April 16	194,220	If the allowances paid after regular working hours are based on time, such as overtime and holiday pay, then the time must be confirmed by fingerprint machine, but the Mahaoya Divisional Secretariat had paid overtime and holiday allowances without being used such fingerprint machine for the year 2023.
(b) Section 2.4.1 of Procurement Guidelines 2006	3,437,826	Addalaichenai and Thirukkivil Divisional Secretariats had made purchases in the year under review without the recommendation of the Technical Evaluation Committee contrary to the Procurement Guide.

3. Operational Review

3.1 Performance

3.1.1 Failure to achieve desired level of completion

The Provincial Education Department had provided Rs. 6,500,000 to the Addalaichenai Divisional Secretariat to acquire land for a school, but no action has been taken and the amount remains in the deposit account for more than 5 years.

3.2 Asset Management

(a) The LO-2943 lorry bowser issued by the Disaster Management Centre to the Damana Divisional Secretariat had been stopped malfunction from 26th April 2022. No action had been taken to repair and use it. It was also observed that the relevant vehicle was parked in an unsafe condition inside the premises of the Divisional Secretariat.

- (b) The tractor No.RA-3273 which was issued by the Ampara District Secretariat to the Damana Divisional Secretariat without a registration certificate had been lying idle since 2018 in the premises of the Divisional Secretariat. No action was taken to reuse it or dispose of it.
- (c) The motor vehicle No. 153-8849 which was issued by the District Secretariat to the Damana Divisional Secretariat without a registration certificate had been lying idle since 2012. No action was taken to reuse it or dispose of it.
- (d) The water bowser No. 43-3136 provided by the Department of Social Services to the Maha Oya Divisional Secretariat has been kept unused in the premises of the Divisional Secretariat for 10 years since 2013. No action has been taken to repair and use it or dispose of it up to 2023 December 31.
- (e) Two compact leaf milling machines, tractors and tractor boxes donated to by a volunteering Non-Government Organization within the Mahaoya Divisional Secretariat area were handover to the Mahaoya Divisional Secretariat in 2012 due to a dispute between the above volunteering non-government organization. However, no action has been taken in this regard till 2023 December 31 and the relevant vehicles are currently unusable.
- (f) Although a vehicle belonging to the District Secretariat was handed over to a garage for repairs for more than 22 years, no action had been taken to repair or takeover it even after the completion of the year under review.
- (g) From 2019 to 2023 May, due to non-use by the District Secretariat and Divisional Secretariats, 10 motorcycles were parked in the warehouse premises for more than 03 years.

3.3 Losses and Damages

The Saththatissapura warehouse belonging to the Ampara District Secretariat was damaged by thieves on 2015 September 21 and although the loss was estimated at Rs. 850,738, no further action was taken until 2024 May 07.

3.4 Extraneous Transections

(a) The paddy purchased under Paddy Destockization Programme of the Government during the Maha Season 2022/23, due to the non-implementation of a suitable procedure to converted into rice by the paddy mill owners, due to the paddy purchase of 389,546 kilograms worth Rs. 41,848,330 without the request of the Divisional Secretariats as of found as unusable in their warehouses 2023 August 21. According to the audit carried out, 158,736 kilograms of rice was distributed to the market by the paddy owners without proper supervision which was found unfit for human consumption.

(b) Payment of Administrative Expense

- (i) As per paragraph 4.2 of the circular DRD/2023-1 issued by the Ministry of Finance, Economic Stability and National Policies on 09th February 2023 regarding the government's paddy procurement and paddy stock removal programme during Maha Season 2022/23, Although it was mentioned that action should be taken by the district secretariate to pay operating expenses arising when purchasing paddy should be under the financial regulation, circulars and other government approvals, on the basis of the allocation for the purchase of paddy amount of Rs. 30,890,000 at 1% as a normal allocation to Ampara District Secretariat, An amount of Rs. 30,890,000 for District Secretariats and 17 Divisional Secretariats has been set aside for administrative expenses and they contribute an amount equal to 1/4 of the basic salary of the officers entitled to one month according to the decision of the committee formed under the chairmanship of the District Secretary, Ampara on the verbal advice of the Department of Development Finance, irrespective of the actual expenditure incurred by the officers. A sum of Rs. 15,580,562 has been paid as administrative cost till July 2023 on the basis of disbursement for the months issued.
- (ii) Although Section 2.3.2 of the above circular states that this programme should be concluded in March and April 2023, no appropriate action has been taken regarding the 420,546 kilograms of rice and 8,779,903 kilograms of paddy available in warehouses as of 08th August 2023. Further, the above administrative expenses had been paid to the officers before the completion of the relevant programme.

- (iii) It was observed in the sample auditing that, 16 officers were paid an allowance of Rs. 367,181 including holyday pay, traveling allowance and overtime in addition to the 1/4 of the basic salary of each officer as per the above committee decision from the administrative cost allocated to the Uhana Divisional Secretariat by the Ampara District Secretariat.

3.5 Management Weaknesses

(a) Overtime Payment

According to the circular No. 01/2023 issued by the Ministry of Finance, Economic Stability and National Policies on 27 January 2023, steps should be taken to pay overtime only when essential situation through managing the public expenditure. Although there are 134 officers in addition to the approved cadre of Development Officers and Management Service Officers in Addalaichenai and Kalmunai Divisional Secretariats, due to the lack of proper distribution of duties to the officers, an overtime allowance amount of Rs. 1,012,564 had been paid to 35 officers in 2023.

(b) Government's paddy purchase and paddy destock removal programme during the Maha season 2022/23

According to the letter No. DFD/MD/GPPP/PD/Maha/2022/23 dated 2023 July 17 issued by the Department of Development Finance regarding the purchase of paddy and distribution of rice to low-income families through the government's paddy purchase and paddy destock removal programme during the Maha season 2022/23, the 1,226,373 kilograms of rice worth Rs. 170,122,703 to be given to the selected buyers based on the procurement made in September has not been supplied to the District Secretariat by the 24 rice mills under 7 Divisional Secretariats till 20th May 2024.

(c) Long-term Lease Income

- (i) Action had not been taken up to 2023 December 31 to recover the arrears amount of Rs. 24,538,440 due for land issued by the Divisional Secretariats of Kalmunai, Damana and Akkaraipattu on long term lease basis.

- (ii) No action had been taken by the Damana Divisional Secretariat against the relevant persons regarding the lands given to 9 persons on long term lease basis for commercial purposes, but they converted it to residential purpose.
- (iii) It was observed that, although the lease agreement for the land given to an individual on a long-term lease by the Maha Oya Divisional Secretariat expired in 2021, the relevant agreement had not been renewed and according to the old agreement a monthly lease of Rs. 3037 is being charged.
- (iv) It was observed that, 17 crown lands belongs under Addalaichenai, Pottuvil, Ninthavur and Akkaraipattu Divisional Secretariats are operating fuel filling stations, circuit bungalows and private industries without long term lease permits. No action had been taken in this regard by the responsible institutions.

4. Human Resource Management

4.1 Attached Cadre and Actual Cadre

- (a) The approved cadre as at 31 December 2023 was 2364 and the actual cadre as at that date was 2945. However, arrangements were not made to fill up 81 existing vacancies and formally approve the excess staff of 662 persons.
- (b) As per the provisions of the circular dated 24th January 2018 No. 02/2018 of public administration secretary, Due to non-preparation of a plan for giving training of officers in Human Resources plan, there was a saving amount of Rs. 1,107,490 in the allocation for training of officers.

Signed: W. Ananda

**Senior Assistant Auditor General
for Auditor General**

04. Chapter 04 – Performance indicators

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

Specified Indicator	Actual Output as a percentage (%) of the expected out put			
	100% - 90%	75% - 89%	50% - 74%	0% - 49%
Infrastructure Development Provided	94			
Social Welfare Activities Implemented	100			
Livelihood Development Provided	100			
Environmental Sector Development Provided	100			

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

5.1 Indicate the Identified Respective Sustainable Developments Goals

Goal/ Objective	Targets	Indicators of the achievement	Progress of the Achievement to date		
			0%- 49%	50%- 74%	75%- 100%
End Poverty in all its forms everywhere	Ensure significant mobilization of resources from varieties of sources.	<ul style="list-style-type: none"> i. Total of 387 goats were distributed among 129 families in the District. ii. A goat rearing project conducted in Addalachchena DS division under Saubhagya spending around Rs. Mn. 25.63. iii. Uplifted about 4,801 families suffering from economic difficulties in economically sustainable manner. 			100
End hunger, achieve food security and improved nutrition and promote sustainable agriculture	By 2030, double the agriculture productivity and income of farmers, fishermen's and small scale food producers while taking necessary actions and interventions to ensure the food security of the District.	<ul style="list-style-type: none"> i. Green gram cultivation covering 296 acres in 18 Divisional Secretariat divisions in Ampara District. ii. Black gram cultivation covering 10.75 acres in 4 Divisional Secretariats divisions in Ampara District. iii. 8,845 of sustainable home gardens were created. iv. Adopting modern and sustainable agricultural technologies for the farming of soursop and maize through the Agriculture Sector Modernization Project (ASMP). v. 24,239 bags of YSP and, 24,239 cans of oil were donated among 24,239 beneficiaries under WFP food assistance programme. vi. A morning meal program were conducted with the assistance of UNICEF to provide nutritional morning meal for early childhood centers in the district. 11,227 preschool children studied in 380 preschools were benefitted under 			100

		this programme and the total expenditure of this programme was around Rs.Mn. 55.61.			
Ensure healthy lives and promote wellbeing for all at all ages	By 2030, reduce premature mortality and improve health condition of children by providing required nutrition.	<ul style="list-style-type: none"> i. Implemented 3,151 programmes to maintain the nutritional level of low-income pregnant mothers with nutritional needs until child delivery. ii. About 2,965 low income family children were benefited under the foster system to improve the nutritional level of low-income children with nutritional status. 			100
Quality Education: Ensure equitable and quality education and promote lifelong learning opportunities for all.	By 2030, eliminate school dropouts at early ages and ensure right to education of every child live in the District.	<ul style="list-style-type: none"> i. About 983 of children who had dropped out from the school were re-joined to schools during 2023. ii. During every District Coordinating Committee (DCC) meeting, District level officers, provincial level officers and DCC members discussed about the issues of schools, issues of children and teachers, and provide solutions to those issues to ensure the quality of the education as well as the schools. 			100
Achieve gender equality and empower all women and girls	Ensure the gender equality and empower all women and girls within the District.	<ul style="list-style-type: none"> i. Through the women development officer of the district Secretariat and relevant officers in every DS offices i.e, social services officer, conducted many women and girl empowerment programmes and worked hard on solving issues of women/girls. ii. When empowering small and medium-sized entrepreneurs, officers have given an attention on women led enterprises too. 			100
Clean Water and Sanitation	By 2030, ensure availability and sustainable management of water and sanitation for all.	<ul style="list-style-type: none"> i. 6 sanitation projects were completed in (5 at schools and 1 at a dhamma school) Dehiaththakandiya DS Division. 			100

Decent work and Economic Growth	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.	i. Women development officer, Vidatha officer, small enterprises development unit together with all the DS offices conducted many training and information programmes to train and educate people on initiating their own business ideas.			100
Industry, Innovation and Infrastructure.	Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.	i. About 438 small or medium scale entrepreneurs were created. ii. 67 industrial or agricultural export production projects were implemented.			100
Reduced Inequalities	Reduce inequalities within and among countries.	i. Under this, economic relief is provided to the people who are below the poverty level, which is specially identified under "Aswasuma", which is implemented as a special relief program of the government. ii. Special projects to promote the National Integrated System under the Ministry of Justice, Prison Affairs and Constitutional Reforms (Economic empowerment of marginalized women-headed families, empowerment of marginalized school children and livelihood development for rehabilitated persons and youths who have rehabilitated from drug addiction) is done at the divisional level every year through guidance of the District Secretariat. iii. About 2,771 of drug addicts were saved from drug usage and rehabilitated them into the society.			100
Sustainable Cities and Communities	Make cities and human settlements inclusive, safe, resilient and sustainable.	i. 83 housing projects were completed spending Rs. 58.96 Mn under Resettlement housing project (1 Mn house).			100

		ii. 85 housing projects were completed spending Rs. 37.59 Mn under Resettlement housing project (0.6 Mn house).			
Ensure sustainable consumption and production patterns	Encourage people in the District to adopt sustainable consumption and production patterns by 2030	i. Farmers are educated to adopt sustainable farming and production methods, and post-harvest mitigation methods through the District agriculture division, Inter Provincial Agriculture Department and other related institutions.			100
Climate Action	Take urgent action to combat climate change and its impacts.	i. During the flood condition occurred in the December 2023 - January 2024 period, District Secretariat staff, DMC along with the Sri Lanka Police, Sri Lanka Army and other responsible officers did a great work to support flood affected people. ii. Construction and repairing works of various tanks and other irrigation works are conducted by the Sri Lanka Mahaweli Authority along with the Irrigation Department under CResMPA and IWWRMP projects.			100
Life Below Water	Conserve and sustainably use the oceans, seas, and marine resources for sustainable development.	i. Under this, the Department of Coast Conservation and Coastal Resource Management, together with the Marine Environment Protection Authority and the Department of Fisheries and Aquatic Resources, are carrying out various programs and projects to secure the marine environment and the coastal ecosystem and to develop the economic benefits of the country through fisheries resources. ii. Various development projects are conducted near Panama beach by the Government agencies, NGOs			100

		and various private institutions in order to increase the tourist attraction through the sustainable development.			
Life on Land	Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.	i. Implemented about 96 forestry projects with the intention of contributing environmental conservation.			100
Peace, Justice and Strong Institutions	Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.	<ul style="list-style-type: none"> i. 2,771 of drug addicts were saved from drug usage and rehabilitated them into the society. ii. Prevented 508 persons from illegal drug selling and rehabilitated. iii. About 2,965 low income family children were benefited under the foster system to improve the nutritional level of low-income children with nutritional status. 			100
Partnerships for the Goals	Strengthen the means of implementation and revitalize the global partnership for sustainable development.	<ul style="list-style-type: none"> i. Programmes are conducted to encourage people to do various new productions by utilizing environmentally friendly technologies. ii. Rural entrepreneurs were guided by the District small enterprises development unit together with all the DS Divisions to do environmentally friendly productions by using natural materials such as clay, cane, etc as substitutes for plastic and polythene. 			100

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

The followings challenges are faced when achieving the targets of the sustainable development goals.

1. Limitation of infrastructure development projects as the Government prioritized the social welfare, agricultural and community development programmes with the expectation of revitalizing the people affected from the economic recession.
2. Difficulties in sourcing some important medicines and medical equipment.
3. Due to the bad weather conditions such as drought condition and flood condition, most of the people in the district specially farmers faced difficult conditions such as barriers to transportation and loss of harvest.
4. Due to the economic recession prevailed in the country, people in the District faced many difficulties such as decrease of income level and difficulties in finding nutritious meals to meet their daily needs.

However, the District Secretariat was able to achieve the expected targets at its best amidst all the above challenges.

06. Chapter 06 - Human Resource Profile

06.1 *Cadre Management*

#	Approved Cadre	Existing Cadre	Vacancies	(Excess)
Senior	98	80	18	-
Territory	77	40	37	-
Secondary	1933	2595	-	662
Primary	256	230	26	-
Total	2364	2945	81	662

06.2 *Briefly state how the shortage or excess in human resources has been affected to the performance of the institute.*

Taking action to maintain the performance of the institute by providing the assistance of Multi-Purpose Development Assistant and other Trainees towards the activities of Primary and Secondary level Officers.

06.3 Human Resource Development

No.	Name of the Program	No. of trained Officers	Programme Time Duration	Total Investment (Rs'000)		Type of Programme (Abroad/Local)	Output/ Knowledge Gained*
				Local	Foreign		
1.	One day training programme on attitude Development for Government Officers (For District Secretariat Staff)	101	2023.04.28	105,230.00		Local	Good
2.	Three-day Training Programme on Land Matters for Government Officers (Management Service Officers/ Development Officers in District Secretariat)	40	2023.06.01 2023.06.01 2023.06.02	116,830.00		Local	Good
3.	Training Programme on office system for Government officers. (Management Service Officers/Development officers in District Secretariat)	42	2023.10.24	14,350.00		Local	Good
4.	Training Programme for newly recruited office employee service officers. Sinhala Medium (District Secretariat and Divisional Secretariats)	40	2023.12.07	55,605.00		Local	Good
5.	Training Programme for newly recruited office employee service officers. Tamil Medium (District Secretariat and Divisional Secretariats)	30	2023.12.12			Local	Good

6.	Training Programme of project management and evaluation for Development officers Sinhala Medium (District Secretariat and Divisional Secretariats)	46	2023.12.14 2023.12.15	112,180.00		Local	Good
7.	Training Programme of project management and evaluation for Development officers Tamil Medium (District Secretariat and Divisional Secretariats)	21	2023.12.20 2023.12.21			Local	Good
8.	Training Programme on Drivers Performance (For Drivers, District Secretariat / Divisional Secretariats) Sinhala Medium	19	2023.12.19	33,475.00		Local	Good
9.	Training Programme on Drivers Performance (For Drivers, District Secretariat / Divisional Secretariats) Tamil Medium	9	2023.12.27			Local	Good
10.	One day programme of stress Management for District Secretariat Officers.	45	2023.12.28	28,040.00		Local	Good
11.	One Day Training Programme on RTI ACT and Related practical issues	21	2023.12.28	4,575.00		Local	Good

07. 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)	-		
1.4	Stores Advance Accounts	-		
1.5	Special Advance Accounts	-		
1.6	Others	-		
2	Maintenance of books and registers (FR445)/			
2.1	Fixed assets register has been maintained and update in terms of Public Administration Circular 267/2018	Complied		
2.2	Personal emoluments register/ Personal emoluments cards has been maintained and update	Complied		
2.3	Register of Audit queries has been maintained and update	Complied		
2.4	Register of Internal Audit reports has been maintained and update	Complied		
2.5	All the monthly account summaries (CIGAS) are prepared and submitted to the Treasury on due date	Complied		
2.6	Register for cheques and money orders has been maintained and update	Complied		
2.7	Inventory register has been maintained and update	Complied		

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

6.2	All the internal audit reports has been replied within one month	Complied		
6.3	Copies of all the internal audit reports has been submitted to the Management Audit Department in terms of Sub-section 40(4) of the National Audit Act No. 19 of 2018	Complied		
6.4	All the copies of internal audit reports has been submitted to the Auditor General in terms of Financial Regulation 134(3)	Complied		
7	Audit and Management Committee			
7.1	Minimum 04 meetings of the Audit and Management Committee has been held during the year as per the DMA Circular 1-2019	Complied		
8	Asset Management			
8.1	The information about purchases of assets and disposals was submitted to the Comptroller General's Office in terms of Paragraph 07 of the Asset Management Circular No. 01/2017	Complied		
8.2	A suitable liaison officer was appointed to coordinate the implementation of the provisions of the circular and the details of the nominated officer was sent to the Comptroller General's Office in terms of Paragraph 13 of the aforesaid circular	Complied		
8.3	The boards of survey was conducted and the relevant reports submitted to the Auditor General on due date in terms of Public Finance Circular No. 05/2016	Complied		
8.4	The excesses and deficits that were disclosed through the board of survey and other relating recommendations, actions were carried out during the period specified in the circular	Complied		
8.5	The disposal of condemn articles had been carried out in terms of FR 772	Complied		
9	Vehicle Management			
9.1	The daily running charts and monthly summaries of the pool vehicles had been prepared and submitted to the Auditor General on due date	Complied		
9.2	The condemned vehicles had been disposed of within a period of less than 6 months after condemning	Not Complied	The process takes a long time to complete	Necessary Instructions has given to dispose the condemned vehicles

9.3	The vehicle logbooks had been maintained and updated	Complied		
9.4	The action has been taken in terms of F.R. 103, 104, 109 and 110 with regard to every vehicle accident	Complied		
9.5	The fuel consumption of vehicles has been re-tested in terms of the provisions of Paragraph 3.1 of the Public Administration Circular No. 30/2016 of 29.12.2016	Complied		
9.6	The absolute ownership of the leased vehicle log books has been transferred after the lease term	Complied		
10	Management of Bank Accounts			
10.1	The bank reconciliation statements had been prepared, got certified and made ready for audit by the due date	Complied		
10.2	The dormant accounts that had existed in the year under review or since previous years settled	Complied		
10.3	The action had been taken in terms of Financial Regulations regarding balances that had been disclosed through bank reconciliation statements and for which adjustments had to be made, and had those balances been settled within one month	Complied		
11	Utilization of Provisions			
11.1	The provisions allocated had been spent without exceeding the limit	Complied		
11.2	The liabilities not exceeding the provisions that remained at the end of the year as per the FR 94(1)	Complied		
12	Advances to Public Officers Account			
12.1	The limits had been complied with	Complied		
12.2	A time analysis had been carried out on the loans in arrears	Complied		
12.3	The loan balances in arrears for over one year had been settled	Complied		
13	General Deposit Account			
13.1	The action had been taken as per F.R.571 in relation to disposal of lapsed deposits	Complied		
13.2	The control register for general deposits had been updated and maintained	Complied		
14	Imprest Account			
14.1	The balance in the cash book at the end of the year under review remitted to TOD	Complied		
14.2	The ad-hoc sub imprests issued as per F.R. 371 settled within one month from the completion of the task	Complied		

14.3	The ad-hoc sub imprests had not been issued exceeding the limit approved as per F.R. 371	Complied		
14.4	The balance of the imprest account had been reconciled with the Treasury books monthly	Complied		
15	Revenue Account			
15.1	The refunds from the revenue had been made in terms of the regulations	Complied		
15.2	The revenue collection had been directly credited to the 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			
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.6.5 of the aforesaid Circular	Complied		
20	Responses Audit Paras			
20.1	The shortcomings pointed out in the audit paragraphs issued by the Auditor General for the previous years have been rectified	Complied		

END