

**Appropriation Head – 277 - District Secretariat, Monaragala**

**Report of the Auditor General - Year 2012**

**1.1 Key Functions of the District Secretariat**

- (a) To co-ordinate with institutions at the national level and to ease the functions in order to maintain the administration of the district revolve with strength.
- (b) To fulfill the needs of the people of the district through transparency, efficiency and useful government service.
- (c) To provide successful thoughts to the district government officers to enable them to attend to the needs of the public obediently.
- (d) To operate and manage the human, physical resources of the district to enable proper, efficient administration.
- (e) Appropriate collection of all revenue at the appropriate time so as to credit it to the district revenue.
- (f) To co-ordinate foreign aided projects of Non-governmental Organizations and to supervise them so as to guarantee useful utilization of resources that flows into the district.

**2. Divisional Secretariats under the District Secretariat**

- (a) Bibile
- (b) Medagama
- (c) Madulla
- (d) Siyambalanduwa
- (e) Badalkumbura
- (f) Monaragala
- (g) Buttala
- (h) Wellawaya
- (i) Thanamalwila
- (j) Sevanagala

(k) Kataragama

1.3 Scope of Audit

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The Appropriation Account including the financial records, reconciliation statements, books registers and other records of the District Secretariat Monaragala for the year ended 31 December 2012 was audited in pursuance of provisions of Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The Management Audit Report for the year under review was issued to the District Secretary on 08 July 2013. The audit observations, comments and findings are based on a review of the accounts and the reconciliation statements presented to audit and tests of samples of transactions. The scope and extent of such review and tests were such as enable as wide an audit coverage as possible within the limitations of staff, other resources and time available to me.

1.4 Responsibility of the Chief Accounting Officer for the Accounts and the Reconciliation Statements

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The Chief Accounting Officer and Accounting Officer are responsible for the maintenance, preparation and fair presentation of the Appropriation Account and the Reconciliation Statement in accordance with the provisions of Articles 148, 149, 150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other Statutory Provisions and the Public Financial and Administrative Regulations. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of Accounts and Reconciliation Statements that are free from material misstatements, whether due to fraud or error.

1.5 Audit Observations

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According to the Financial Reports and the Books as at 31 December 2011, it was observed that except for the effect of the general observations appearing at (a) to (d) and the other major audit observations appearing in paragraphs 1.6 to 1.15 herein, the Appropriation Account and the Reconciliation Statement of the District Secretariat, Monaragala have been prepared satisfactorily.

(a) Non-maintenance of Registers and Books  
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- (i) Five transactions of the Divisional Secretariat, Katharagama aggregating Rs.51,778 could not be satisfactorily vouched in audit due to lack of necessary evidence such as report of Motor Vehicle Examiner, attendance certificate etc.
- (ii) Replies to 7 audit queries issued to the District Secretariat during the preceding years had not been submitted up to 31 March 2013 and the value of the quantifiable transactions relating to those audit queries amounted to Rs.52,539,628.

(b) Appropriation Account  
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(i) Total Provision and Expenditure

The total net provision made for the District Secretariat amounted to Rs.499,595,492 and out of that a sum of Rs.489,988,794 had been utilized by the end of the year under review. Accordingly, the net savings amounted to Rs.9,606,698 and it represented 2 per cent of the total net provision. Details are given below.

Expenditure	Estimated Provision as at 31 December 2012	Net Provision as at 31 December 2012	Savings As at 31 December 2012	Savings as a Percentage of Net Provision
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	Rs.	Rs.	Rs.	%
Recurrent	271,300,000	370,195,492	1,110,698	0.3
Capital	94,400,000	129,400,000	8,496,000	6.5
Total	365,700,000	499,595,492	9,606,698	
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(ii) Budgetary Variance  
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(a) A sum of Rs.345,741 had been paid for 6 officers as interest on Government property loans for the year 2013 from the estimated provision under the Object 277-1-1-0-1-1506 for the year 2012.

(b) Commitment for liabilities amounting to Rs.827,709 had been incurred exceeding the total annual net provision relating to 08 Objects in the Project 01 and 02 contrary to Financial Regulations No.94.

(iii) Utilization of Provisions received from other Ministries and Departments  
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Provisions totalling Rs.2,259,822,495 consisting of Rs.1,744,312,888 and Rs.515,509,607 respectively had been received from 21 ministries and 16 Departments for various and out of those, sums aggregating Rs.2,042,737,645 consisting of Rs.1,571,941,211 and Rs.470,796,434 respectively had been utilised. Accordingly, provisions of Rs.Rs.217,084,850 had been saved.

The following observations are made in this connection.

◆ Ministry of Economic Development  
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(a) Divisional Secretariat, Bibile  
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(i) Fruit plants, minor export crop plants and coconut plants amounting to Rs.1,377,000 had been purchased for distribution among the beneficiaries within the Grama Niladhari Division under the Divineguma Programme. Signature sheets had not been obtained from all the Grama Niladharies Divisions through each facilitator to prove that those plants were handed over to the beneficiaries. Household reports to prove that supervision had been carried out at the household level in terms of paragraph 4 of Circular No.2/2012 dated 10 June 2012 and evidence to prove that the follow up action had been carried out by the facilitator in terms of paragraph 6 of the Circular had not been submitted to audit.

(ii) Eight hundred and seventy five coconut plants had been purchased by spending Rs.65,625 under the programme of cultivation of coconut plants in a land in extent of 2 ½ acres. Plants which had to be distributed among 05 beneficiaries for

cultivation of coconut in a land in extent of 2 ½ acres under the commercial crops had been distributed among 76 beneficiaries, 05 beneficiaries and 01 beneficiary at the rate of 10 plants, 20 plants and 15 plants respectively.

(iii) Fourteen asbestos roofing sheets at the size of 8 feet had been purchased from a private institution by paying Rs.24,500 on 21 November 2012 for construction of office of the agriculture project close to the 1<sup>st</sup> mile post of the Mahiyangana Road under the decentralized budget programme 2012. It was observed at the inspection carried out on 19 March 2013 that the asbestos roofing sheets had not been fixed on the building and those roofing sheets had not been stored at the land on which the building was being constructed.

(b) Divisional Secretariat, Methagama

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(i) A cheque at the value of Rs.75,000 had been issued on 31 December 2011 for purchase of 500 mango plants for providing to the beneficiaries under the Divi Neguma Development Programme 2011. This money had been deposited in the General Deposits Account on 25 October 2012 without obtaining approval of the Treasury.

(ii) Hundred and five carpentry equipment and sports equipment amounting to Rs.63,900 purchased in the year 2011 under the Decentralized Budget Programme had been stored in unprotected manner at the Divisional Secretariat without distributing to the beneficiaries even up to the date of audit on 07 December 2012.

(iii) A sum of Rs.531,552 had been spent during the years 2010 and 2011 for repairing Kotabowa water scheme which was completed under the financial provision of the Asian Development Bank for the years 2003 and 2004. Subsequently, provision of Rs.2,000,000 under the Jathika Saviya Gamaneguma Programme of the Ministry of Economic Development and a sum of Rs.670,000 on the basis of the financial provision of the Uva Provincial Council had been approved in the year 2012 for completing the construction works. However, the works of the project had not been completed even up to the date of audit on 07 December 2012.

(c) Divisional Secretariat, Madulle  
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- (i) Even though it was decided according to the decision of the Procurement Committee dated 29 August 2012, to purchase a budded orange plant and a budded mango plant at the rate of Rs.149.50 for home gardens in the Grama Niladhari Divisions under the Divineguma Jathika Development Programme, a sum of Rs.77,900 had been overpaid for purchasing 1900 orange plants at the rate of Rs.180 per plant and 1900 budded mango plants at the rate of Rs.160 per plant on the basis of the personal request of the owners of the plant husbandries on 11 October 2012.
- (ii) Even though a sum of Rs.378,650 had been paid to the owners of the plant husbandries on 31 December 2012 for purchasing 13,302 plants from 6 varieties of plants for 1900 units of households under the Divineguma Jathika Development Programme, plants had not been obtained even up to 31 January 2013.

(d) Divisional Secretariat, Siyambalanduwa  
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- (i) Sixty four coconut plants had been issued to a beneficiary in the Buddhama Division who had not prepared the garden by digging pits at the accepted standards as approved by the Coconut Development Officers for planting coconut plants in his garden in terms of Section 2 of paragraph 05.01.5 of the Divineguma Circular No.02/2012 dated 10 July 2012. Fifty nine plants issued to the beneficiary had not been planted even up to the date of audit on 13 March 2013. According to the provision of the Divineguma Circular, supervision had not been continuously carried out by the ground level officers so as to ensure that every plant growing well.
- (ii) A sum of Rs.100,000 had been paid to a private institution on 21 December 2012 in respect of providing asbestos sheets for the Dhaham school building of the Mahakalugolla Vihara under the decentralized budget programme for the year 2012 and those asbestos roofing sheets had been stored at the office even up to 12 August 2013.

(e) Divisional Secretariat, Badalkumbura  
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- (i) The work of improvement and concreting on necessary places of the Ambawatta Road in the Badalkumbura Division had been awarded to a approved society on 30 May 2012 for an estimated amount of Rs.980,000 and a sum of Rs.980,000

had been paid to the contracting society up to the date of audit on 25 March 2013. It was observed at the field inspection carried out on 25 March 2013 that the cement mixture at the size of 15 meter and 13 ½ meter respectively had removed and the metals had come out in two places of the road.

(ii) Even though a sum of Rs.65,625 had been paid for providing 175 coconut plants for 05 beneficiaries for 2 ½ acres under the Divineguma Programme, action had not been taken even up to 20 March 2013 for properly planting 175 coconut plants provided to the beneficiaries without the recommendation of the Coconut Development Officer in terms of paragraph 05.01.05 of the Divineguma Circular No.2/2012 dated 10 July 2012.

(iii) A sum of Rs.434,000 had been spent for purchasing 1240 chicks under the Divineguma Programme and chicks had been provided to 12 beneficiaries at the rate of 10 chicks per person in the Kalugahagalge Division. It was observed at the test check carried out on 25 March 2013 that the entire 10 beneficiaries had given up the activities of poultry farming.

◆ Samurdhi Authority of Sri Lanka

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 Out of the loans granted from the year 2007 to the year 2011 under the Samurdhi Livelihood Revolving Loan Development Programme, a sum of Rs.9,019,593 granted to 06 Divisional Secretariats had remained outstanding even as at 31 December 2012.

Divisional Secretariat	Period	Outstanding Loan Balances as at 31 December 2012
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		Rs.
Bibile	2007 - 2010	2,856,301
Madulle	} 2007 - 2011	1,444,547
Badalkumbura		2,146,675
Thanamalwila		583,701
Sevanagale		1,328,177
Kataragama		660,192
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		9,019,593
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◆ Ministry of Technology and Research

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 Divisional Secretariat, Thanamalwila  
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The basis of making assessment of rentals amounting to Rs.315,000 paid from May 2009 to September 2012 for the building obtained on rental basis for operating the Vidhatha Resources Centre had not been disclosed to the audit.

(b) Advances to Public Officers' Account

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 Limits Authorized by Parliament  
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Limits authorized by Parliament and the actual values relating to the Advances to Public Officers Account No.27701 are given below.

<u>Expenditure</u>		<u>Receipts</u>		<u>Debit Balance</u>	
<u>Maximum Limit</u>	<u>Actual</u>	<u>Minimum Limit</u>	<u>Actual</u>	<u>Maximum Limit</u>	<u>Actual</u>
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
35,000,000	34,324,370	23,000,000	33,186,943	145,000,000	102,577,331

According to the reconciliation statement as at 31 December 2012 relating to Advances to Public Officers Account Item No.27701, the balances that remained outstanding as at that date totalled Rs.3,523,232 and the follow up action relating to the recovery of those outstanding balances was at a weak level.

(d) General Deposits Account

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 The balance of the General Deposits Account as at 31 December 2012 amounted to Rs.102,344,349. The following observations are made.

- (i) Action in terms of Financial Regulations 571 had not been taken in respect of balances amounting to Rs.995,334 remaining over 2 years.
- (ii) A sum of Rs.8,532,736 given by other Ministries and Departments for various activities had been retained in the General Deposits Account without completing and after completing the relevant activities.



1.6 Good Governance and Accountability  
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1.6.1 Corporate Plan  
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A Corporate Plan that should be prepared at the beginning of the year at least for 03 years from the year 2010 onward in terms of letter No.PF/R/2/2/3/5(4) dated 10 March 2010 of the Director General of the Department of Public Finance addressed to all the Secretaries of Ministries, Chief Secretaries of the Provincial Councils, Heads of Department, District Secretaries and Heads of Local Authorities had not been prepared by the District Secretariat up to 31 December 2012.

1.6.2 Annual Action Plan  
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Even though an Action Plan should have been prepared by the District Secretariat for the year under review in accordance with the Corporate Plan prepared according to the letter of the Director General of the Department of Public Finance mentioned in paragraph 1.6.1 above, the Action Plan for the year under review had not been prepared even up to 31 December 2012.

1.6.3 Annual Procurement Plan  
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The Annual Procurement Plan in terms of National Budget Circular No.128 dated 24 March 2006 had not been prepared even up to 31 December 2012.

1.6.4 Internal Audit  
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(a) An Internal Audit Programme for the year 2012 had not been prepared and its copy had not been presented to the Auditor General.

(b) Adequate internal audit had not been carried out by the Internal Audit Unit relating to the transactions of the District Secretariat and Divisional Secretariats.

1.6.5 Implementation of Audit and Management Committee  
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The meetings of the Audit and Management Committee that should be conducted once in every quarter in terms of Treasury Circular No.IAI/2000/1 dated 12 June 2000 had been conducted twice only during the year 2012.

1.7 Assets Management

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 (a) Idle and Underutilized Assets  
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- (i) The official quarters of the Assistant Divisional Secretary belonging to the Divisional Secretariat, Madulle had not been taken for utilization from September 2010 and the official quarters of the Janapatha Officer and the building of the Thalkola Centre had not been taken for utilization from the month of October 2009.
- (ii) A motor cycle belonging to the Divisional Secretariat, Methagama for 7 years and a jeep, a land vehicle and a tailor belonging to the Divisional Secretariat Siyambalanduwa for 8 years and a cab vehicle for 11 years had remained without taking for utilization.

(b) Conduct of Annual Board of Survey  
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Annual Board of Survey had not been carried out by the Divisional Secretariat, Bibile prior to 31 March 2013 in terms of Public Finance Circular No.441 dated 09 December 2009 as amended by the letter No.PF/Board of Survey/ 01 dated 17 December 2010 of the Director General of the Department of Public Finance and that report had not been presented to the Auditor General even up to 30 May 2013. The last Board of Survey had been carried out only for the year 2011.

1.8 Non – compliances  
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Non-compliances with Laws, Rules, Regulations, etc..  
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Instances of non – compliance with the provisions of laws, rules and regulations observed at the audit test checks are analyzed below.

Reference to Laws, Rules and Regulations -----	Value -----	Non - compliance -----
	Rs.	
(i) Establishments Code ----- Section 10.1 of Chapter VII	51,625	Holiday pay had been paid to 03 officers in 20 instances without ensuring that not less than 8 hours had been worked for obtaining the holiday pay.

(ii) Treasury Circular

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 Treasury Circular -  
 No.IAI/2002/02 dated 28  
 November 2002

A Register of Fixed Assets had not been maintained with regard to computers accessories and software belonging to the Divisional Secretariats such as Bibile, Metdagama and Kataragama.

1.9 Weaknesses in the Implementation of Projects

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 Projects abandoned without Commencing  
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The following projects had not been commenced by the District Secretariat and the Divisional Secretariats.

Project	Estimated Cost	Due date of Commencement	Reasons for not commencing
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	Rs.		
Construction of a well at Siyambalanduwa	20,000	17 November 2012	The relevant beneficiary had not dug and cleaned the well even up to 31 December 2012.
Construction of buildings of the Kathiresan Temple, Badalkumbura	40,700	Prior to 31 December 2012	Non availability of period due to the Hindu religious activities.
Concreting to the Peraketiya Road	1,074,737	25 June 2012	Not presented
Construction of a causeway and a spill of the Walaskema Weva Kumburuyaya Road	1,006,829	05 July 2012	Not presented
Reconstruction of Palupitiya Tank	1,059,820	30 May 2012	A portion of work carried out had damaged severely due to the heavy rain experienced prior to

completion of the project.

Reconstruction of canal of the Thelalla Pansala Tank	1,050,626	25 June 2012	A portion of work carried out had damaged severely due to the heavy rain experienced prior to completion of the project.
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1.10 Irregular Transactions

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 Certain transactions entered into by the District Secretariat were devoid of regularity. Several such instances observed are given below.

(a) Deviation from the Procedure laid down in the Procurement Guidelines

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 (i) Plants had been purchased through 3 Divisional Secretariats exceeding the maximum limit of Rs.500,000 that could be purchased by the Regional Procurement Committee under the sales price referring system in terms of Section 3.4.1 of the Procurement Guidelines and Section 2.14.1 of the Procurement Procedure. Details are given below.

Divisional Secretariat	Date of Decision of the Procurement Committee	The Value of Plants Purchased
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		Rs.
Bibile	12-12-2012	1,053,858
Siyambalanduwa	15-08-2012	2,374,862
Badalkumbura	17-09-2012	840,500

(ii) It was decided by the decision No.27 dated 05 December 2012 of the Procurement Committee to purchase 118 hoes by the Divisional Secretariat, Bibile at the rate of Rs.750 per hoe under the Decentralized Budget Programme and purchased at the rate of Rs.850 and as such, a sum of Rs.11,800 had been overpaid.

(b) Transactions without Authority

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 Thousand eight hundred and seventy eight liters of fuel at the value of Rs.213,608 had been obtained without the approval for the official vehicles belonging to 4 Divisional Secretariats

exceeding the maximum fuel limit that could be utilized per month in terms of Public Administration Circular No.13/2008 (iv) dated 26 June 2008.

(c) Others

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- (i) It was observed at the comparison of distance travelled relating to 06 vehicles belonging to District Secretariat and 4 Divisional Secretariats and the expenditure for fuel consumed that 1310 liters of fuel valued at Rs.158,079 had been obtained exceeding the required quantity.
- (ii) Acting salary for 2 years and 4 months from the period 01 June 2010 to 30 November 2012 amounting to Rs.113,932 had been paid to the officer appointed in the post of Child Rights Enhancement Officer of the Divisional Secretariat, Thanamalwila exceeding the maximum period of acting in terms of paragraph 3 of the letter No.HAF/2/19/MPTCM/15/1907 dated 31 March 2011 of the Secretary of the Ministry of Public Administration and Home Affairs.
- (iii) Allowance of acting/ attending in the duty amounting to Rs.489,714 had been overpaid to four Divisional Secretaries and five Administrative Officers contrary to Sub section 12 of Chapter VII of the Establishments Code.

1.12 Transactions of Fraudulent Nature

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Transactions of fraudulent nature observed at the audit test check are given below.

- (a) Two institutions such as the Divisional Secretariat, Madulle and the Government Hospital, Moneragala had paid combined allowance at the rate of Rs.9,250 per day for 21 days being 08 days in the month of April, 07 days in the month of May and 06 days in the month of June 2012 for performing acting duty in the post of Accountant of the Divisional Secretariat, Madulle and the Accountant of the Government Hospital, Moneragala.
- (b) Hundred and seventy one liter of fuel valued at Rs.19,733 obtained for 02 vehicles belonging to the Divisional Secretariat, Kataragama had not been included in the running chart.

1.13 Losses

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Action in terms of Financial Regulations had not been taken even up to 31 December 2012 in respect of losses aggregating Rs.4,038,402 on 11 vehicle accidents relating to 07 Divisional Secretariats that was shown in Form DGSA 7 of the Appropriation Account for several years.

1.14 Management Weaknesses

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- (a) A computer, computer accessories, a computer table and a computer chair provided by the Ministry of Public Administration and Home Affairs to the Divisional Secretariat, Bibile on 26 April 2012 relating to the Radaliyatte Seva Piyasa had existed at the stores even up to 20 March 2013 without utilizing for the relevant activities.
  - (b) Equipment Valued at Rs.269,940 purchased by the Divisional Secretariat, Bibile under the Decentralized Budget for the year 2011 had not been distributed even up to 20 March 2013.
  - (c) Six computers and accessories provided by the District Secretariat on 29 August 2011 relating to Thimbiriya Seva Piyasa on the basis of provision of Rs.500,000 of the Ministry of Public Administration for the year 2010 through the Divisional Secretariat, Medhagama had existed at the stores without utilizing for the relevant purposes.
  - (d) Forty three cricket bats and 21 tennis balls purchased in the year 2012 under the Decentralized Budget Development Programme through the Divisional Secretariat, Sevanagala had been stored at the office even up to 06 September 2013 without distributing them.
  - (e) Hundred and eighty two hoes at the size of 9x9, 01 water tank with the capacity of 500 liter, 08 volley balls, 01 net ball, 02 supports of placing relics and 56 Piyesta plastic chairs purchased in the years 2010 and 2011 under the Decentralized Budget Programme through the Divisional Secretariat, Siyambaladuwa had been stored at the Divisional Secretariat even up to 12 March 2013 without distributing to the beneficiaries.
  - (f) Three hundred and fifty eight sports goods and various equipment purchased from 2007 to 2011 under the Decentralized Development Programme and Joint Family Programme through the Divisional Secretariat, Thanamalwila had not been distributed even up to 12 December 2012.
  - (g) Hundred and ten plastic child chair, 03 plastic child desks, 136 big plastic chairs and 03 Tennis balls purchased under the Decentralized Budget Programme in the years 2009 and 2011 through the Divisional Secretariat, Kataragama had not been distributed even up to 29 January 2013.
  - (h) Action had not been taken even up to the date of audit on 15 December 2012 to distribute 239 types of goods purchased for distributing to various voluntary organizations and individuals

under the Decentralized Budget Provision in the years 2011 and 2012 through the Divisional Secretariat, Wellawaya.

- (i) The assets management software system purchased by the District Secretariat on 07 October 2010 by spending Rs.467,500 was not in a working condition. Any facility relating to the manner of utilization of this system had not been provided prior to purchasing it and the manuals relating to this system had also not been provided.
- (j) Economic rent to be recovered from 4 schedule quarters of 03 Divisional Secretariats in terms of Section 13.1 of Chapter XIX of the Establishments Code had not been recovered by obtaining approval of the Secretary in terms of Section 5.6 of Chapter XIX of the Establishments Code and the Letter No. ABK/C/7 dated 11 April 2003 of the Secretary of the Ministry of Home Affairs, Provincial Councils and Local Governments
- (k) Action had not been taken as at the end of the specific period to update the economic rent recovered from 6 Government quarters belonging to three Divisional Secretariats.
- (l) The official quarters Grade V situated at the top floor of the building of the Divisional Secretariat, Bibile was given to the Social Service Officer for occupation from the year 1997 and nobody had been occupied in that quarters even up to 14 March 2013. However, the officer who had occupied from the year 1997 had obtained water from the water supplies of the office without taking action to pay water bills by the occupying officer in terms of Section 5.8 of Chapter XIX of the Establishments Code.

1.15 Human Resources Management  
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(a) Approved and Actual Cadre  
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The Cadre position as at 31 December 2012 had been as follows.

Category of Employees -----	Approved Cadre -----	Actual Cadre -----	Number of Vacancies -----
Senior Level	40	33	7
Tertiary Level	24	4	20
Secondary Level	653	524	129
Primary Level	109	99	10
Others (Casual)	-	03	-
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826	663	166
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- (b) Transfer of service station had not been given to 41 officers of the District Secretariat and the Divisional Secretariat, Bibile who had served the maximum period of 05 years in the same post / service station had not been given transfer of service stations in order to give opportunity to serve in other posts/ service station in terms of Public Administration Circular No.18/2001 dated 22 August 2001.
- (c) Security deposits amounting to Rs.442,500 had not been recovered as requested from 41 officers of 05 Divisional Secretariats who are responsible for goods and cash and placing signature on cheques in terms of Financial Regulations 880 and the letter No.E/2/Security Deposits dated 07 October 1993 of the Secretary of the Ministry of Home Affairs and Provincial Councils.
- (d) Security deposits amounting to Rs.75,000 had not been recovered from 75 Grama Niladharies of 03 Divisional Secretariats in terms of Financial Regulations 880 and the letter No.E/2/30(i) dated 09 September 1991 of the Secretary of the Ministry of Home Affairs and Provincial Councils.