

Appropriation Head 269 District Secretariat, Batticaloa

Auditor General's report on the Accounts of the District Secretariat, Batticaloa and the Offices of the Divisional Secretaries functioning thereunder-2010.

1. Key Activities of the District secretariat

- i. Distribution and management of poverty reduction initiatives
- ii. Administration of disaster relief and rehabilitation projects
- iii. Planning and oversight of development projects
- iv. Coordination of elections
- v. District project administration and direction
- vi. Making pension payments
- vii. Registration of births and deaths
- viii. Acceptance of National Identity cards and passport applications
- ix. Work connected with lands
- x. Revenue collection

2. Offices of Divisional Secretariats under the District Secretariat

- i. Koralai[pattu North
- ii. Koralaipattu West
- iii. Koralaipattu Central
- iv. Koralaipattu
- v. Koralaipattu South
- vi. Eravurpattu
- vii. Eravur Town
- viii. Manmunai North
- ix. Kattankudy
- x. Manmunaipattu
- xi. Manmunai South and Eruvilpattu
- xii. Porativupattu
- xiii. Manmunai South West

xiv. Manmunai West

3. Annual Action Plan

The District Secretariat had prepared an Annual Action Plan at the beginning of the year of accounts

4. Accounts

4.1 Total Provision and Expenditure

The total provision made for the District Secretariat Batticaloa and 14 offices of Divisional Secretaries functioning thereunder amounted to Rs 296,350,000 and out of that a sum of Rs.277,004,932 had been utilized by the end of the year under review. Accordingly the net saving of the District Secretariat and the offices of Divisional Secretaries amounting to Rs. 19,345,068 or 6.53 percent.

<u>Nature of Expenditure</u>	<u>Estimated Provision</u> <u>Rs</u>	<u>Net Provision</u> <u>Rs</u>	<u>Utilization</u> <u>Rs</u>	<u>Savings</u> <u>Rs</u>	<u>Savings as a Percentage of total Net Provision</u> <u>%</u>
Recurrent	260,200,000	260,200,000	254,852,319	5,347,681	2.05
Capital	<u>36,150,000</u>	<u>26,150,000</u>	<u>22,152,613</u>	<u>13,997,387</u>	<u>38.72</u>
Total	<u>296,350,000</u>	<u>296,350,000</u>	<u>277,004,932</u>	<u>19,345,068</u>	<u>6.53</u>

4.2 Utilization of provisions made available by other Ministries and Departments

Provisions totaling Rs.922, 863,510 had been made available as shown below by other ministries and Departments for various purposes and the particulars of utilization of such provisions are given below.

<u>Head</u>	<u>Ministry/Department which made the provisions</u>	<u>Provision</u> <u>Rs</u>	<u>Actual Expenditure</u> <u>Rs</u>	<u>Savings/(Excesses)</u> <u>(As at 31 December 2010)</u> <u>Rs</u>
101	Ministry Buddhasasana and Religious Affairs	1,250,000	1,250,000	-
105	Ministry of Economic Development	230,245,134	223,793,775	6,451,358
106	Ministry of Disaster Management	3,538,460	3,504,143	34,316

P.S.No. 2013/241 First- Instalment - Part - XI Ministries and Departments Report of the Auditor General 2010

110	Ministry of Justice	3,555,673	2,198,388	1,357,284
120	Ministry of Child Development and Women's Affairs	37,908,731	33,114,429	4,794,301
121	Ministry of Public Administration and Home Affairs	12,910,532	5,099,965	7,810,567
124	Ministry of Social Services	4,860,920	4,779,262	81,658
127	Ministry of Labour Relations and Productivity Improvement	156,645	142,082	14,562
133	Ministry of Technology and Research	2,679,607	2,516,394	163,212
134	Ministry of National Languages and Social Integration	108,600	107,624	975
139	Ministry of Fisheries and Aquatic Resources Development	633,120	522,656	110,464
142	Ministry of National Heritage & Cultural Affairs	865,164	865,164	-
145	Ministry of Resettlement	2,009,317	2,006,797	2,520
153	Ministry of Lands and Land Developments	1,791,261	1,781,472	9,789
160	Ministry of Environment	1,295,000	1,079,181	215,819
174	Ministry of Rehabilitation and Prison Reforms	1,998,250	1,998,250	-
204	Department of Hindu Religious and Cultural Affairs	330,000	330,000	-
206	Department of Cultural Affairs	4,000	4,000	-
210	Department of Information	8,000	8,000	-
216	Department of Social Service	935,380	931,192	4,187
217	Department of Probation and Child Care Services	1,754,538	1,642,235	112,302
218	Department of Commissioner General of Samurdhi	322,468,703	318,809,774	3,658,928
219	Department of Sports Development	15,446,994	15,127,261	319,733
226	Department of Immigration and Emigration	19,305	19,305	-
227	Department of Registration of Persons	155,446	155,444	2
236	Department of Official Languages	1,682,232	1,627,117	55,115
237	Department of National Planning	230,530	219,011	11,519
240	Department of National Budget	47,000	46,782	218
252	Department of Census and Statistics	608,315	605,065	3,250
253	Department of Pensions	267,131,610	246,638,482	20,493,128
307	Department of Motor Traffic	<u>6,155,785</u>	<u>5,808,242</u>	<u>347,543</u>
		<u>922,863,510</u>	<u>876,809,449</u>	<u>46,054,061</u>

4.3 Audit and Scope of Audit

The Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the District Secretariat, Batticaloa for the year ended 31 December 2010 were audited in pursuance of provisions of Article 154 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the accounts and reconciliation statements

(c) Advance Accounts

Advances to Public Officers Account

(i) Outstanding Loan Balances

According to the accounts presented, the balances remaining outstanding as at 31 December 2010 totaled Rs. 4,298,176. A note on the reasons for remaining outstanding and the period outstanding is given below.

	<u>Reason</u>	<u>Age Analysis</u>				<u>Total</u>
		<u>Less than 01 year</u>	<u>Over 01 year less than 02 years</u>	<u>Over 02 years less than 03 years</u>	<u>Over 03 years</u>	
		<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>	<u>Rs.</u>	
I	Change of Station / Transfers	279,478	423,126	998,629	1,401,522	3,102,755
Ii	Retirements	122,756	201,520	--	31,749	356,025
iii	Vacation of Posts & Interdictions	2,500	--	2,100	419,263	423,863
iv	Deaths and Resignations	285,200	82,738	--	47,595	415,533
		<u>689,934</u>	<u>707,384</u>	<u>1,000,729</u>	<u>1,900,129</u>	<u>4,298,176</u>

The following observation is also made.

Outstanding loans and advances amounting to Rs.1,682,336 relating to 58 non-moving outstanding loan balances existed and the follow up action on the recovery of the money had been at a weak level.

4.6 Non-Compliance

(a). Non-Compliance with Laws, Rules and Regulations.

contract value per day. Accordingly, a sum of Rs.513,275 had to be recovered from the contractors as liquidated damages.

(iii) Divisional Secretariat Koralai Pattu North

The works under Gamaneguma Programme had been completed after the delay of one month. It was observed that the the Rural Development Societies which were the contractors were financially weak and lacking of technical know –how.

(iv) Divisional Secretariat Koralaipattu West

The works under Gamaneguma Programme had been completed after the delay of one month. It was observed that the Rural Development Societies which were the contractors were financially weak and lacking of technical know –how. According to the completion certificates attached to the paid vouchers the balance work had been completed within two days which is impossible and doubtful.

(v) Manmunai South Eruvil Pattu Divisional Secretariat

- a) According to a statement given by the Store Keeper of the Divisional Secretariat the Divisional Secretary had authorized 03 procurement decisions without adopting procurement procedure.
- b) Three Procurement Committee meetings had been conducted on 23 and 27 July 2010 and 27 September 2010 by the Divisional Secretariat without indicating the time of meeting held in the procurement meeting minutes.

(b). Transactions without Authority

District Secretariat Batticaloa

Expenditure amounting to Rs. 20,562 had been incurred on refilling LP Gas for the use of the District Secretary, Batticaloa at his Official Bungalow for the period January 2010 to December 2010. There is no provision in the Establishments Code to incur such expenditure from government funds.

expenses amounting to Rs. 35,427 incurred on the motor vehicles could not be satisfactorily vouched in audit.

(ii). Divisional Secretariat, Koralaipattu Central

Purchase of 107.50 litre of fuel costing Rs. 7,890 had not been entered in the Daily Running Charts of motor vehicle No. 251 – 3557.

4.11 Human Resources Management

Approved Cadre and Vacancies

The position of the cadre as at 31 December 2010 had been as follows.

	<u>Category of Employees</u>	<u>Approved Cadre</u>	<u>Actual Cadre</u>	<u>Number of Vacancies</u>
i	Senior Level	63	47	16
ii	Tertiary Level	42	15	27
iii	Secondary Level	326	266	60
iv	Primary Level	<u>138</u>	<u>115</u>	<u>23</u>
		<u>569</u>	<u>443</u>	<u>126</u>