

1:1 Key Activities of the District Secretariat

1. Act as chief organizer of cultural, religious and other State functions at national and district level.
2. Take necessary measures to hold fair and impartial elections as the District Returning Officer actions as the representative of the Commissioner of Elections in all types of elections such as Presidential Election, Parliamentary Election, Provincial Council Elections and Local Government Elections.
3. Planning organizing, implementing and supervision of development activities of the district by acting as the Secretary of District Co-ordination Committee and the District Development Committee.
4. Act as head of executing divisional administrative affairs in collaboration with 19 Divisional Secretaries of the District.
5. Collect the revenue of various Ministries and Departments, on behalf of the Revenue Accounting Officers of those intuitions. Accounting and remitting the same to the Treasury and intimate to the respective Revenue Accounting Officer.
6. Act as the Deputy of all the Ministries and Departments within the authority area of the district and carry out co-ordination activities so as to fulfill the goals objectives and functions of those institutions.
7. Restore and stabilize the lives of the community in situations such as droughts, floods, storms, tsunami by organizing, implementing, supervision disaster management activities taking follow-up action thereon as the representative of the Government.
8. Carry out co-ordination activities to register land deeds, births, deaths and marriages.
9. Co-ordinating the pension programmes of the district.

1:2 Divisional Secretariats under the District Secretariat

- (a) Galle Four Gravets
- (b) Thawalama
- (c) Niyagama
- (d) Ambalangoda
- (e) Karandeniya
- (f) Elpitiya
- (g) Neluwa
- (h) Nagoda
- (i) Balapitiya
- (j) Hikkaduwa
- (k) Akmeemana
- (l) Bentota
- (m) Habaraduwa
- (n) Baddegama
- (o) Yakkalamulla
- (p) Bope-Poddala
- (q) Welivitiya
- (r) Imaduwa
- (s) Gonapinuwala

1:3 Scope of Audit

The audit of the Appropriation Account including the financial records, reconciliation statements, books, registers and other records of the District Secretariat, Galle for the year ended 31 December 2013 was carried out in pursuance of provisions in 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 30 September 2014. The audit observations, comments and findings on the accounts and the reconciliation statements were based on a review of the accounts and reconciliation statements presented to audit and tests of samples of transactions. The scope and extent of such review and tests were such as to 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 and the Accounting Officer for the Accounts and Reconciliation Statements

The Chief Accounting Officer and the Accounting Officer are responsible for the maintenance, preparation and fair presentation of the Appropriation Account and the Reconciliation Statements in accordance with the provisions in Articles 148, 149, 150 and 152 of the Constitution of the Democratic Socialist Republic of Sri Lanka, other statutory provisions and Public Finance 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

According to the Financial Records and Books for the year ended 31 December 2013, it was observed that except for the effects of the general observations appearing at (a) to (d) and other major audit finding appearing in paragraphs 1:6 and 1:8 herein, the Appropriation Account and the Reconciliation Statement of the District Secretariat, Galle had been prepared satisfactorily.

(a) Appropriation Account

The following observations are made.

(i) Total Provision and Expenditure

The total net provision made for the District Secretariat amounted to Rs.1,075,740,000 and out of that Rs.1,067,663,790 had been utilized by the end of the year under review. Accordingly, a sum of Rs.8,076,210 or 0.75 per cent of the net provision had been saved. Details appear below.

Expenditure	As at 31 December 2013			Savings as a Percentage of Net Provision
	Net Provision	Utilization	Savings	
	Rs.	Rs.	Rs.	
Recurrent	1,014,980,000	1,007,601,904	7,378,096	0.73
Capital	60,760,000	60,061,886	698,114	1.15
Total	1,075,740,000	1,067,663,790	8,076,210	0.75

(ii) Utilization of Provisions made available by other Ministries and Departments

Twenty seven Ministries and 19 Departments had made available provision totalling Rs.4,132,882,906 for various activities and out of such provision, sums of Rs.2,021,857,923 and Rs.1,935,112,682 respectively totalling Rs.3,956,970,605 had been utilized. Accordingly, sums of Rs.162,191,109 and Rs.13,721,192 respectively totalling Rs.177,989,312 had been saved by the end of the year under review and the savings represented 1 per cent and 23 per cent respectively of the provisions made available.

The following observations are made in this connection.

An estimate of Rs.653,793 had been prepared for the development of the G/Wattehena Junior School under the Primary Schools Development Project of the Yakkalamulla Divisional Secretariat and a sum of Rs.450,000 had been paid to the School Development Society which was the contractor. The following deficiencies were observed in that connection.

* Price analysis had been prepared for the construction of an up and down pyramid (with GI pipes-) a seesaw and a name board for the construction of the playing compound. But the approval of the

relevant officers of the Office of the Deputy Chief Secretary (Engineering Services) of the Southern Province had not been obtained for that.

- * Even though the use of 80 pieces of 6 inch galvanized pipes $\frac{3}{4}$ for the up and down pyramid had been mentioned in the price analysis, out of that only 48 pieces had been used. As such, a difference existed between the rate prepared in the price analysis and payment made.
- * Even though a sum of Rs.24,790 had been paid for the construction and installation of the seesaw under Item No. 17, it had not been constructed according to the specification of the price analysis. Instead of the galvanized pipes of 1 $\frac{1}{2}$ "-1'9" inches, pipes of 1 $\frac{1}{2}$ ", 1'8"7" size had been used and instead of 1 $\frac{1}{2}$ '- 2 $\frac{2}{12}$ ' inch pipes, pipes of 1 $\frac{1}{12}$ 2'8"10" inch size had been used.

(b) Advances to Public Officers Account

Limits Authorized by Parliament

The limits authorized by the Parliament for the Advances to Public Officers Account relating to the District Secretariat and the actual values are given below.

Item Number	Expenditure		Receipts		Debit Balance	
	Maximum Limit	Actual	Minimum Limit	Actual	Maximum Limit	Actual
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	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
26101	52,000,000	51,469,221	46,000,000	49,087,466	223,000,000	198,076,001

According to the Reconciliation Statement as at 31 December 2013 of the Advances to Public Officers Account Item No. 26101, the balances that remained outstanding as at that date totalled Rs.3,014,584.

(c) Imprest Account

The balance of the Imprest Account of the District Secretariat as at 31 December 2013 amounted to Rs.194,086 and the District Secretariat had not settled that balance by 30 April 2014. That represented a balance existing from the year 2006.

(d) General Deposit Account

The balance of the General Deposit Account No. 6003/0000/00/0037/0000/000 of the District Secretariat as at 31 December 2013 amounted to Rs.276,207,075. Out of that, deposits amounting to Rs.1,054,125 had been older than 02 years and action thereon in terms of Financial Regulation 571 had not been taken.

1:6 Non-compliances
-----Non-compliance with Laws, Rules and Regulations

Forty seven officers of 15 Divisional Secretariats under the District Secretariat had not made security deposits amounting to Rs.402,500 in terms of Financial Regulation 880, the provisions in the Public Officers Security Ordinance (Cap. 612) and the Public Administration Circular No. 1/99 of 19 April 1999.

1:7 Losses and Damage

Action in terms of Financial Regulation 104 had not been taken on the damage caused by gusts of wind on 08 June 2013 to the Government Quarters in Galle belonging to the District Secretariat, Galle.

1:8 Human Resources Management
-----Approved Cadre and Actual Cadre

The position of the cadre as at 31 December 2013 had been as follows.

Category of Employees	Approved Cadre	Actual Cadre	Number of Vacancies
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(i) Senior Level	65	60	05
(ii) Tertiary Level	43	27	16
(iii) Secondary Level	1,481	1,184	297
(iv) Primary Level	175	162	13
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Total	1,764	1,433	331
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