

## **Appropriation Head - 268**

### **District Secretariat - Kilinochchi**

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Summary report on the on the Accounts of the District Secretariat Kilinochchi and the Offices of the Assistant Government Agents functioning there under - 2010

#### **1. Key Activities of the District Secretariat.**

- i. Bringing District and Divisional administration to the grass root level by providing the following services.
  - Service related to National Identity Cards and Passports
  - Issuing character certificates and unmarried certificates
  - Activities relating to work plan
  - Facilitate to reconstruct the religious temples with the support of the Ministry of Religious Affairs and Moral Upliftment.
- ii. Efficient and effective use of financial activities including accounting reporting and safeguard of assets.
- iii. Pension payments activities with efficiency.
- iv. Coordinating of development activities in Kilinochchi District under Decentralized Budget.
- v. Paddy advance to purchase the paddy from the farmers.
- vi. Disaster management activities.
- vii. District rehabilitation and reconstruction activities.
- viii. Deliver the service for the people of displaced persons and activities regarding resettlement Programme.
- ix. Construct the infrastructure facilities to the IDPS and maintenance it.
- x. Issuing Birth, Death and Marriage Certificate and land registry activities.

#### **2. Offices of Assistant Government Agents under the District Secretariat.**

- (a) Poonakary.
- (b) Karachchi.
- (c) Pachchalaipalai.
- (d) Kandawali.



<b>Head Number</b>	<b>Ministry/ Department which made the provisions</b>	<b>Provisions</b>	<b>Actual Expenditure</b>	<b>Savings/ Excesses (As at 31 December)</b>
		<b>Rs.</b>	<b>Rs.</b>	<b>Rs.</b>
103	Ministry of Defense	32,000	-	32,000
106	Ministry of Disaster Management	1,683,730	1,672,800	10,930
118	Ministry of Agriculture	64,500	61,911	2,589
120	Ministry of Child Development and Women Empowerment	1,238,750	286,425	952,325
121	Ministry of Public Administration and Home Affairs	2,000,000	2,000,000	-
124	Ministry of Social Services	3,770,312	3,147,637	622,675
133	Ministry of Science and Technology	25,500	-	25,500
140	Ministry of Livestock Rural Community Development	500,000	500,000	-
153	Ministry of Land and Land Development	304,900	259,825	45,075
160	Ministry of Environment and Natural Resources	400,000	397,150	2,850
204	Department of Hindu Religious and Cultural Affairs	10,800,000	10,542,590	257,410
217	Department of Probation and Child Care Services	182,705	179,043	3,662
218	Department of Commissioner General			

	of Samurdhi	2,704,322	1,910,152	794,170
252	Department of Census and Statistics	584,657	256,008	328,649
253	Department of Pensions	144,158,649	113,978,713	30,179,936
254	Department of Registrar General	1,238,097	1,238,097	-
286	Department of Commissioner of Land	5,000	4,995	5
		<b><u>169,693,122</u></b>	<b><u>136,435,346</u></b>	<b><u>33,257,776</u></b>

#### **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 Kilinochchi 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 Management Audit Report for the year under review was issued to the District Secretary on 16 August, 2011. The audit observations, comments and findings on the accounts and the reconciliation statements were 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 to enable as wide as audit coverage as possible within the limitations of staff, other resources and time available to me.

#### **4.4 Responsibilities of the Accounting Officer for the Accounts and the Reconciliation Statements.**

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

#### 4:5 Audit Observation on the Accounts and Reconciliation Statements

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According to the Financial Accounts and the Books of the District Secretariat for the year ended 31 December 2010, it was observed that except for the effects of the general observations appearing at (a) to (d) and the other major audit observations appearing in paragraphs 4.6 to 4.13 herein the Appropriation Account and the Reconciliation Statements of the District Secretariat Kilinochchi have been prepared satisfactorily.

##### (a) Presentation of Accounts

- (i) The District Secretariat had not presented the following accounts by 31 March 2011.

<u>Head</u>	<u>Name of Accounts</u>
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- (ii) It was observed during audit test checks that the District Secretariat had not maintained the following registers.

<u>Type of Registers</u>	<u>Relevant Regulation</u>	<u>Observations</u>
<ul style="list-style-type: none"> <li>i) Register of Consumable Stores.</li> <li>ii) Catalogue of Books.</li> <li>iii) Register of Rent and Rates</li> <li>iv) W &amp; OP. Register</li> <li>v) Audit Query Register</li> <li>vi) Register of Counterfoil Books</li> <li>vii) Register of Cash Collections</li> <li>viii) Personal Emoluments Register</li> </ul>	} FR .445 }	} These registers had not been maintained by the District Secretariat }

- (iii) Twenty five transactions of the District Secretariat totalling Rs1, 380,307 could not be satisfactorily vouched in audit due to the unavailability of evidence such as Invoices, Bills, Reconciliations, Confirmations, etc.
- (iv) Replies to two audit queries issued to the District Secretariat Kilinochchi and an Office of Assistant Government Agent in the year under review had not been



**(b) Conduct of Annual Boards of Survey**  
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The following observations are made.

- (i) Even though the District Secretariat and the Offices of Assistant Government Agents should conduct Annual Board of Survey in terms of Financial Regulation 756 and Public Financial Circular No.441 dated 09 December 2009 the District Secretariat and the four Offices of Assistant Government Agents had not conducted Boards of Survey for the year 2010.
- (ii) Action in terms of the financial regulations had not been taken on the excesses and shortages reported and other recommendations made in the Board of Survey Reports of the previous years.

**4:7 Non-compliances**  
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**(a) Non-compliance with Laws, Rules and Regulations, etc.**  
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Instances of non-compliance with the provisions of laws, rules, and regulations observed during audit test checks are analyzed below.







**4:11 Losses and Damage**  
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The following instances of losses and damage were observed during audit test checks.

<u>Item</u>	<u>Amount</u> (Rs)
(a) A Generator	10,000
(b) A Laptop Computer	<u>122,000</u>
<b>Total</b>	<b><u>132,000</u></b>

**4:12 Human Resources Management.**  
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(a) Approved Cadre and Vacancies  
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The position of the cadre as at 31 December 2010 had been as follows.

Category of Employees -----	Approved Cadre -----	Actual Cadre -----	Number of Vacancies -----
(i) Senior Level	32	11	21
(ii) Secondary Level	293	136	157
(iii) Primary Level	95	46	49
<b>Total</b>	<b>420</b> =====	<b>193</b> =====	<b>227</b> =====

**4:13 Internal Control**  
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(a) Internal Audit  
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An internal audit had not been carried out by the District Secretariat and the Offices of the Assistant Government Agents during the year under review.

(c) Implementation of the Audit and Management Committee  
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District Secretary and the Offices of the Assistant Government Agents had not conducted any meetings of the Audit and Management Committee during the year under review.