

## District Secretariat Trincomalee

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### Report of the Auditor General on the Accounts of the District Secretariat, Trincomalee and the Divisional Secretariats functioning there under.

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#### 1. Key Functions of the District Secretariat

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- (i) Management and propagation of commencement of the poverty alleviation
- (ii) Administration of disaster, relief and rehabilitation of projects.
- (iii) Planning and implementation of district development projects.
- (iv) Coordination of election activities.
- (v) Administration and guidance of district special projects.
- (vi) Collection of revenue.

#### 1.1 Divisional Secretariats under the District Secretariat

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- (i) Town and Gravette
- (ii) Kanthale
- (iii) Thambalagamuwa
- (iv) Kuchchaweli
- (v) Kinniya
- (vi) Gomarankadawala
- (vii) Moraweve
- (viii) Seruwila
- (ix) Muthur
- (x) Verugal
- (xi) Padavi Siripura

#### 3. Annual Action Plan

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The District Secretariat had not prepared an Annual Action plan at the beginning of the year of accounts.





by 31 March 2011 and the value of the quantifiable transactions relating to those audit queries amounted to Rs. 47,023,779

(b) Budgetary Variance

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- (I) The entire net provisions amounting to Rs. 50,000 made under 02 Objects of Head 271-1-1-1401 and 271-1-2-1402 had been saved.
  - (II) Excess provisions had been made for 5 objects and as such the savings there under after utilizing the provisions ranged between 20 per cent and 100 per cent.

(c) Imprest Account

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The balances of the District Secretary that remained as at 31 December 2010 amounted to Rs. 6,756,986 and it had been settled on 17 January 2011.

(d) General Deposit Account

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- (I) Action in terms of Financial Regulation 571 had not been taken on 118 balances of deposits amounting to Rs. 46,646,584 older than 02 years.
  - (II) A sum of Rs. 4,893,229 provided by other Ministries and Developments for various purposes had been retained in the General Deposits Account by the District Secretariat, Muttur without carrying out the respective activities.
  - (III) Provision of Rs. 4 million from the Expenditure Head 271-1-10-2012 and 2013 had been transferred to the General Deposit Account on 31 December 2010 in terms of Rs. 215(3) (b) and (c). In this connection the following observations are made.
    - (i) It appears that the approval in respect of these transfers had been granted by the Director (Accounts Service) of the

Department of public Accounts by the letter No. S/AS/MS/5/12 dated 25 February 2011. According to this letter, it was informed that provisions in this manner had been transferred to the Deposit Account for making payments in the year 2011 in respect of payments for the commitments made in the year 2010. However, the audit revealed that no such commitments were made by the District Secretary up to 31 December 2010.

(b) Conduct of Annual Boards of Survey

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The following observations are made.

- (i) Even though the District Secretariat and the Divisional Secretariats should conduct Annual Boards of Survey in terms of Financial Regulation 756 and the Public Financial Circular No. 436, dated 19 November 2008, the District Secretariat and 09 Divisional Secretariats had not conducted Boards of survey for the year 2010 as at 31 March 2011. The last Board of Survey conducted had been for the year 2009.

**4.6 Non ± compliance**

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**Non-compliance with Laws, Rules, 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.

<b>Reference to Laws, Rules and Regulations</b>	<b>Value</b>	<b>Non - compliance</b>
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	<b>Rs.</b>	
(a) 177(1)	957,280	Delays were observed in depositing cash in the Bank at the Divisional Secretariat, Kuchchavely.













