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செயலாற்றுகை அறிக்கை
Performance Report

2014

රාජ්‍ය ගිණුම් දෙපාර්තමේන්තුව
அரசு கணக்குகள் திணைக்களம்
Department of State Account

මහ භාණ්ඩාගාරය
කොළඹ 01

பொதுத் திறைசேரி
கொழும்பு 01

General Treasury
Colombo 01

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1. Introduction

The Department of State Accounts is mainly responsible for maintaining centralized accounts on Government revenue, expenditure and account position of advance and deposit accounts for Ministries, Departments, Special Spending Units, District Secretariats and Provincial Councils.

Our vision is “Be the Center for Excellence in Government Financial Information.” According to the power vested by the Financial regulations, Department carry out it’s duties to collect and compile the data for reporting of Public Finance Information in efficient and effectively by using computer technology optimally and adopting accepted standards. While preparing the monthly reports from the information receive by the revenue and expenditure heads, the Annual Account of the government performance of fiscal activities is prepared within the month of March. The other relevant Management statistics are also compiled utilizing this information by the Department of State Accounts.

The department is also responsible for the disclosure of Financial information appeared in Treasury books and forwarding them to Auditor General for auditing and reporting before March 31st of each year, as prescribed in Financial Regulations 430.

In addition, the financial information and data which required to analyze Public Financial Management are provided to Parliament of Sri Lanka, Department of Fiscal Policy and Central Bank of Sri Lanka. The Sovereign Account provide to the Parliament annually duly audited by the Auditor General through the Annual Report of the Ministry of Finance. Moreover, income and expenditure analysis, notes on fiscal position and other Government Financial Statistics which prepared according to the internationally accepted standards, inline with government financial information are also published in that report.

Among the key mission of the department provide government financial information for the decision making process of the State Ministries/ Departments, improve compliance and reporting, and perform as the provider of Government Annual Account for all parties as well.

2. Overview

The Department was able to achieve its goals as projected for the year 2014. In the meantime, the department had to carry out some additional tasks assigned by the top management in addition to its planned duties. Integrated Treasury Management Information System (ITMIS) which is to be setup in future, was one of the prominent activities among them. In this context, ITMIS team continuously required our guidance and support. Hence, all the staff officers of the Department provided their support for the above programme throughout the year. A workshop for preparation of Government Finance Statistics (GFS) in line with the GFS Manual 2001 was held in March 2014 with the support given by the members of the Statistics Department of International Monetary Fund. The relevant staff was engaged in these exercises for three weeks during the period.

To upgrade the reporting system and keep up the quality of public finance information, carrying out frequent programs for knowledge sharing among the relevant officers of the Government Ministries and Departments was one of the other activities performed by the Department. Necessary actions have been taken to maintain accurate and timely accounting reports by the Department of State Accounts by using the Windows based CIGAS software which was developed with utilizing technical knowledge of the Department was a benchmark modification of the process of preparing government accounts.

Necessary guidelines were given to all Ministries and Departments to prepare Annual Appropriation Accounts in terms of the existing rules, regulations and standards by providing required instructions for closing the accounts at the end of the financial year. Accordingly, it was making easier to publish Republic Account attested by the Auditor General in the Annual report of the Ministry of Finance & Planning within the specified timeframe. Further, Appropriation account, Revenue Account and Advance account of respective institutes were prepared and submitted to the Auditor General and ensured the information of aforesaid accounts are compatible with the main accounting source.

It was able to account provisions, transfers and supplementary allocations of respective institutions in compliance with the Financial Regulations and Appropriation Act with a greater supervision and coordination with the Department of National Budget. Through all these activities an immense effort has been exerted for compilation of accurate and high quality information by this department.

3. Government Finance Statistics and Management Information

3.1 Government Finance Statistics

Economic classifications of revenue and expenditure and basic public finance statistics were prepared in line with Government Finance Statistics (GFS 1986) standards by utilizing information indicated in government accounts and submitted to the Department of Fiscal Policy on their requirements. Initiatives have also been taken to migrate to the new Government Finance Statistics Manual 2001/14 by this division during the year. Accordingly, a workshop was held at MILODA institute with the Technical assistance provided by the T.A. mission of Statistics Department of International Monetary Fund (IMF) from 31st March 2014 to 3rd April 2014 on this regard. Officers from the Central Bank of Sri Lanka, Finance Commission, Department of Fiscal Policy, National Budget, Public Enterprises, Treasury Operations, External Resources, Management Audit, Census and Statistics and Valuation were participated for this workshop as and when required basis. During this period we were able to get some awareness on mapping the Chart of Accounts in terms of new GFS codes.

This division also actively participated for the development of Integrated Treasury Management Information System which is to be introduced as a better accounting system for the government. Necessary information has also been provided to ITMIS team to facilitate the Government Finance Statistics Methodology.

Related fiscal data duly processed by the division has been submitted to the Economic Research Department of Central Bank for the Annual Report and also maintained the relationship with them.

As a result of an audit query raised by Auditor General in respect of public investments done by the government, this division had to complete a comprehensive Asset Register from the year 2005-2013 and this process will be continued in the future as well.

Monitored the process of valuation of the government assets of Ministries and Departments time to time and provided guidance to expedite this program. Valuation of 5664 properties has been completed out of 6428 properties received by the Department of valuation by the end of 2014.

In addition to the above revenue mobilization of the Departments of Inland Revenue, Custom and Excise has been studied and recorded.

The reports on financial progress of capital projects in 2014 prepared for the first and second quarters emphasizing sluggish projects were presented to the Department of Project Monitoring for necessary actions.

Immense effort has been taken to cover the arrears in W&OP from provincial councils to the Department of Pensions through coordinating with relevant provincial councils time to time among the routine duties of the division.

4 Macro Accounts and Accrual Accounts Division

4.1 Preparation of Financial Statements

Three Circulars on the preparation of the Appropriation Account 2014, Revenue Account and Deposit Account have been issued in this year. In addition to this, the Consolidated Appropriation Account, containing actual recurrent and capital expenditure of 202 heads and Consolidated Revenue Account have been prepared for the year of 2013. Preparation of statement of financial performance, statement of financial position and cash flow statement for the Republic of Sri Lanka for the 2013 on due date, submission to the Auditor General, obtaining an audit opinion to the effect that the above statements are true and justifiable and publishing the Republic Account within 150 days from the end of the year of accounting as per Section 13(1) of Financial Responsibility and Budget Management Act No.3 of 2003 were duly completed within the year.

4.2 Coordination Activities of Buying Goods through Crown Agents

This department directly intervenes in the process of supplying essential medicines and printing papers through crown agents to the Ministry of Health and the Department of Registration of Persons respectively. Accordingly, in year 2014 goods of 19 indent which worth 128 million rupees were supplied to the Ministry of Health. And also, material of 4 indents which worth 45 million rupees was supplied to the Department of Registration of Persons.

4.3 Supervision and Operation of General Deposit Accounts

Accounts are currently opened in Deposits Ledger under deposits account category no.15. 27 Accounts have been opened under the category no 3 in 2014. These 27 accounts comprised with 17 accounts under 6000/10 Foreign Aid Main Category, 05 accounts under 6000/15 Miscellaneous Category and 05 accounts under 6000/11 Grain Purchasing Revolving Fund Category for District Secretariats.

In addition to this, 26 accounts were opened in the Main Ledger for foreign borrowings under 8300 Category in 2014. These foreign funds were utilized for 05 rural and local bridges development projects, 03 Hospital and Health development projects, 09 water supply and sanitary improvement projects, 03 Highways development projects, 04 Economic and Social development projects, and 02 Power and Network improvement projects.

4.4 Opening of Main Ledgers and Operation of related accounting activities

Operation of accounting activities of 59 State Ministries, 93 Departments, 22 Special Spending Units and 9 Provincial Councils and 25 District Secretariats and giving account services instructions in that regard were done in the year 2014 and, accounting activities have been carried out in connection with 714 warrants on supplying additional funds, and 1590 transfer papers under F.R 66 and 231 fund transfers under F.R.69.

4.5 Representing the Public Accounts Committee on behalf of the Treasury

Although 56 Public Accounts Committee meetings were scheduled to be held in 2014, only 44 of them were held as some meetings were postponed. The departmental representatives who took part in the said meetings have extended professional intervention in public accounts issues that arose in the said meetings.

4.6 Issuing General Circulars and Providing Accounting Instructions related to various Ministries and Departments

Provide instructions to solve the rent arrears write-off issue arised in the Maligawatta Secretariat complex and the Coastal Resources Management Project. Notified the Import and Export Control Department regarding the change in the collection of revenue under revenue accounting code 1001:03:00 and advised to forward a report of future action regarding this change to the Department of Fiscal Policy. Provided instructions for the public

institutions which implement the development projects relating to Capital expenditure to develop their accounting system in year 2014.

Provide recommendation and proposals for available accounting system and modification to the system in relation to ITMIS Project. Prepared implementation programs for adopting the accrual basis for public sector accounting and forwarded to Secretary to the Treasury for approval and held training programs for implement the instructions issued by State Accounts circular regarding the accrual basis.

5. Financial Information and Reporting Division

5.1 Collection of Monthly Summaries of Accounts

Monthly Account Summaries of 59 Ministries, 25 District Secretariats and 121 other institutions including Departments were collected in 2014. Funds allocated by the Appropriation Act No.36 of 2013 and supplementary estimates as capital and recurrent expenditure were Rs. 2,751 billion. Ministries and Departments have been divided into two categories on the complexity of functions, set of transaction activities and size of the institution. Accordingly, specific dates for submitting account summaries have been directed. Though, it was observed at the beginning of the year that there were a considerable number of institutions which failed to submit their monthly account summaries prior to the date stipulated by the Circular issued by the Department of State Accounts referring to the dates on which account data should be transferred, it is evident as per the following computer printed dates included into the web site that the submission of account summaries by most of the institutions prior to the due date was satisfactory at the end of the year due to constant memoranda. Accordingly, the account data of respective months could be made available in the middle of the following month.

Month	Date of publication of Treasury Computerized Prints
January	20 th of March 2014
February	26 th of March 2014
March	24 th of April 2014
April	19 th of May 2014
May	16 th of June 2014
June	11 th of July 2014

July	14 th of August 2014
August	12 th of September 2014
September	15 th of October 2014
October	14 th of November 2014
November	24 th of December 2014
December	22 nd of January 2015

In addition to this, collected information has further been analyzed and submitted to the Central Bank of Sri Lanka, Department of Census and Statistics, Department of Fiscal Policy, Department of Treasury Operation and Department of National Budget for decision making.

5.2 Association of Government Accounting Organizations of Asia

Sri Lanka was a pioneer in establishing Association of Government Accounting Organizations of Asia (AGAOA) and was one of the initial members of the Association. Sri Lanka was the treasurer of the association in 2014 as well and this Department has prepared and submitted the annual accounts of the association to the member states. Department of State Accounts has extended its services within the region of Asia keeping finance trust of the association in this year as well.

6. System Development, Training & Advance Accounts Division

6.1 Improvements to the Public Accounting Software & Training of the relevant accounting staff.

This division is entrusted with the responsibility of developing and maintaining the CIGAS computer software system that all ministries & departments belonging to the Central Government & Provincial Councils utilize in keeping accounts and also of providing training and necessary instructions. In addition to that providing training and instructions on GPS computer software when nessacity arised.

Accordingly it has been changed further in windows based new CIGAS programme in order to use for the 2015. Apart from that it has improved further enable to record asset accounts March 2015 onwards. This Department has decided to conduct one day workshops instead of year end CIGAS workshops that had been conducting in Provinces and Districts. Participants

of those workshops were only accountants. This was a good opportunity to emphasize on rolls & responsibilities of accountants on the subject. Accordingly 14 workshops have conducted covering all the ministries, departments and district secretariats at this department. We were able to conduct a workshop in Tamil medium for the accountants serving in the district secretariats in north & east provinces. We have provided a CD consisting with new CIGAS programme & CIGAS manual for each and every accounting unit and discussed how to undertake close of accounts for the year 2014, beginning of accounts in year 2015 and also addressed to their problems with regard to accounting & reporting.

Accountants attention are drawn to ITMIS project which is schedule to be implemented in future at this workshops.

In addition to above this department was able to conduct 17 numbers one day workshops each for CIGAS & Payroll, based on the request made by accountants. In addition to these workshops, we have conducted 11 special new CIGAS workshops & 01 payroll workshop based on the request made by institutions as follows.

S/N	Training Programme	Date	Institute	Venue
1	New CIGAs	13 th of January 2014	Department of Agrarian Development	Co-operative Development Institute- Polgolla
2	New CIGAs	20 th of January 2014	District Secretariat - Mathara	District Secretariat - Mathara
3	New CIGAs	From 24 th of July to 26 th of July 2014	District Secretariat - Mannar	District Secretariat - Mannar
4	New CIGAs	From 31 st of July to 02 nd of August 2014	Sabaragamuwa Provincial Council	Computer Training Centre-Rathnapura
5	New CIGAs	From 12 th of August to 13 th of August	Ministry of Education	Leadership Development Centre-Meepe
6	New CIGAs	From 22 nd of August to 23 rd of August	District Secretariat - Kandy	District Secretariat - Kandy
7	Payroll	From 22 nd of August to 23 rd of August	District Secretariat - Kandy	District Secretariat - Kandy
8	New CIGAS	03 rd of November 2014	Department of Divineguma Development	Department of State Accounts
9	New CIGAS	From 18 th of November to 19 th November 2014	Department of Posts	Plantation Development Training Centre- Athurugiriya

10	New CIGAS	From 25 th of November to 26 th November 2014	Central Provincial Council	Central Provincial Council
11	New CIGAS	04 th of December 2014	Sabaragamuwa Provincial Council	Computer Training Centre-Rathnapura
12	New CIGAS	From 11 th of December to 13 th of December 2014	DS Offices-Killinochi, Vauniya, Mullativue & Jaffna	DS Office-Killinochchi

Following services are undertaken daily basis by this division with regard developing and maintaining of computer software system (CIGAS) and providing training & necessary instructions.

- Providing necessary instructions and guidelines for the maintenance of the accounting system.
- Classifications of accounts, maintaining accounts reports having designed account codes and supporting to submit them to the main accounts units.
- Examining within a short period of time the validity of the accounting information received by the main accounts units and facilitating to submit the same to the Department of State Accounts in a stipulated format.
- Collection of Data to the central accounting database which maintains data received from ministries & departments so that accounting and statistical information can be retrieved, providing instructions, validation of data and conversion of data to the stipulated format and making the data available.
- Conducting training courses on behalf of ministries & departments for maintain an advanced accounting system by way of handling provisions allocated by the Annual Budget and expenditures and needs for the following year.

6.2 Managing Advance Accounts

6.2.1 Advance “B” Account of Public Servants.

Based on reports forwarded in terms of F.R.506 D, a reconciliation report has been prepared for the Public officers Advance “B” Account of all departments & ministries including the control account and the Treasury balance. According to that report, inconsistencies have been reported in aforesaid accounts of 39 institutes and they were informed to settle those inconsistencies. 14 of those institutes have taken steps to settle the inconsistencies and post

monitoring is going on regarding the steps that the rest of institutes take to settle the said inconsistencies.

Further, according to the classifications of individual credit balance of all ministries and departments year 2013, from the amount due to the government (according to the age analysis), it is observed that deficit of credit balance was generated through the sum of Rs.406 million from the transferred officers, Rs.8 million from the officers who were in abroad on no-pay leave, Rs.17 million from the officers who released to co-operations, boards & provincial councils for permanently, Rs.66 million from the deceased officers, Rs.355 million from the retired officers, Rs.429 million from the officers who vacated the post and Rs.134 million from the officers who interdicted. It was informed to recover the said amount in terms of budget circular 118, section 4, chapter xxiv and section 4.5, chapter xxiv of the Establishment Code. Positive responses have been received in this regard.

6.2.2 Treasury Miscellaneous Advance Account

Recovery of advances given to the district secretariats to purchase paddy, the amount lost, stamps and tickets has been carried out by this Treasury Miscellaneous Advance Account. Accordingly, out of those advances, the balances have been settled by the district secretariats in 2014 as follows.

Account No	District Secretariat	Amount settled (Rs.)
7000/0/0/25003/419	Anuradhapura	40,400.00
7000/0/0/25003/420	Ampara	4,381,869.16
7000/0/0/25003/428	Kandy	90,000.00
7000/0/0/25003/443	Matale	25,000.00
Total		4,537,269.16

Four meeting sessions were conducted with the participation of the relevant officers from Food Commissioner's Department, Department of Agrarian Development and District Secretariat-Trincomalee, to solve the issues related to the amount of money that needs to be settled. Anuradhapura & Polonnaruwa district officers also participated for these meetings as connected to transactions. It was complete the reconciliation between department of Food Commissioner and relevant district secretaries in order to identify the business losses which were arise when implementation of government price policy for paddy transactions.

Progress of write-off applications submitted by Department of Food Commissioner for the year 2014 is as follows.

District Secretariat	Losses Accounting Rs.	Applications Submitted to the Department of Public Finance Rs.	Request of provision from the Department of National Budget after obtaining the write-off approval Rs.
Polonnaruwa		68,861,634.45	
Anuradhapura	20,477,795.75		
Ampara	56,258,886.89	4,129,525.00	
Trincomalee	5,344,808.25		
Kurunegala	2,903,358.50		
Puttlam	1,021,284.00		
Kandy			715,204.50
Rayhnapura	431,810.00		
Vauniya	89,418.60		
Mathale	1,837,953.40		
Monaragala	175,008.75		
Badulla			790,528.00
Total	88,540,324.14	72,991,159.45	1,505,732.50

It has been obtained the approval for write-off and accounted advances given the corporatives by district secretariat Trincomalee amounting Rs.8, 757,383.75 which is arised on price variances.

It has been obtained the approval for write-off and accounted by district secretariat Puttlam, the loss of Rs. 563, 716.00 and district secretariat Mannar, Rs. 449,999.99 the loss of which is arised when implementation of government price policy for paddy purchases.

Action has been taken to obtain the approval for write-off and accounted Rs.11, 725,998.10 by the district office of Agrarian Development through the district secretariat Polonnaruwa.

It has been obtained the approval for write-off and accounted the losses of Saruketha Agrarian Organization & World Food Programme amounting Rs.666,792.20 & Rs.480,000.00 respectively in relation to district secretariat Anuradhapura.

Action has been taken to rectify the credit amount of Rs.3, 605,524.64 that was carrying forward under the ministry of Mahaweli. This amount has transferred to the department of Food Commissioner's account after obtain the verification.

Action has been taken to transfer Rs.2, 243,201.27 to district secretariat Hambanthota's account after obtain the verification from both offices.

Accounting entries have been passed to eliminate the amount of Rs. 33,620.35 which is created as a result of money robbery at divisional secretariat Kaduwela in 2005.

Action has been taken to account the losses amounting Rs.111, 217,834.53 out of Rs. 112,723,567.03 as total approved amount. Applications for the worth of Rs. 185,714,726.48 losses have been submitted during the year 2014.

Accordingly total credit under this account was Rs.227, 059,461.30. This amount consists on cash settlement of Rs.4, 537,269.16, losses write off Rs.111, 217,834.53 and adjustments for the accounting errors Rs. 111,304,357.61.

6.2.3 Advance Account to make payments for other states

This account is maintained in order to pay the pension to the pensioners and the widows living in Sri Lanka and who receive their pension from foreign states (Singapore, Malaysia and United Kingdom) for their service to those states.

During the year 2014, the payment of pension has been made by the Department as follows:

State	The amount of pension paid (Rs.)	The amount of Reimbursed (Rs.)
United Kingdom	2,535,248.57	2,535,248.57
Malaysia	554,398.53	587,280.98
Singapore	403,047.81	431,749.63
Total	3,492,694.91	3,554,279.18

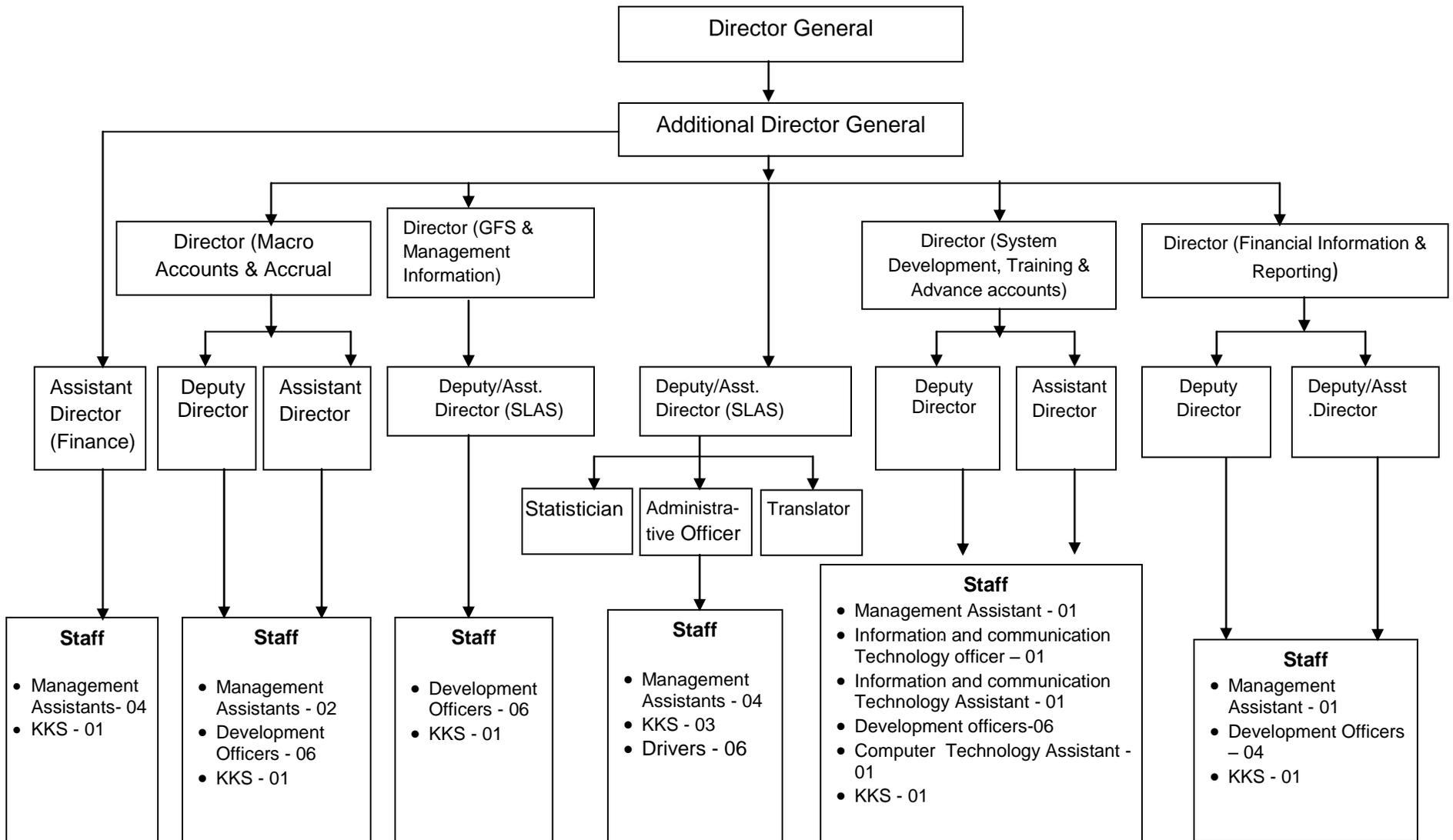
7. Institutional and Administrative Activities

7.1 Staff Information

The following staff has contributed for the performance of the Department according to the organization chart at page 14 as a team in the year 2014.

	Position	Actual Cadre	Approved Cadre
1	Director General	01	01
2	Additional Director General	01	01
3	Director	04	04
4	Deputy/Assistant Director (S.L.Ac.S)	02	07
5	Assistant Director (S.L.A.S.)	-	02
6	Statistician	-	01
7	Administrative Officer	01	01
8	Translator	-	01
9	Information and Communication Technology Officer	01	01
10	Development Officer	14	22
11	Public Management Assistant	13	12
12	Information and Communication Technology Assistant	01	01
13	Computer Technical Assistant	-	01
14	Office Employee Service	04	08
15	Drivers	04	06
	Total Cadre	46	69

7.2 Organization Chart



7.3 Utilization of Resources in efficiency

Stock verification has been done in relevant Departments in the year ended 31st December 2013. In keeping essential quantity of equipment of Department and equipment which are able to can be use have being authorized identified essential departments. According to, most number of equipment has being given to the Department of Treasury Operation, Department of Trade, Tariff and Investment Policy, Department of Prisons and Sri Lanka Army by this department in formality.

Further, without outsourcing the cleaning services, the department has taken steps to maintain the cleanliness of the department through office employees attached to the department.

7.4 Skill Development and Knowledge Enhancement

Actions have been taken to offer local and foreign training to the staff within the year 2014, to improve the efficiency of human resources.

7.4.1 Local Training

Course	Employee Cadre and number	Institute
Higher Training Course Sinhala Language	Assistant Director – 01 Development Officer - 01	Department of Official Languages
Basic Training Course Tamil Language	Development Officers - 02	Department of Official Languages
Higher Training Course Tamil Language	Account Analyst- 02 Development Officer – 01 Public Management Assistant - 01	Department of Official Languages
Certificate Course in English for Employment Purposes	Public Management Assistant - 03	Sri Lanka Institute of Development Administration
Post Graduate Degree in Economics (2 nd Step)	Account Analyst- 01	University of Ruhuna
Diploma in Office Management	Administrative Officer -01	Sri Lanka Institute of Development Administration
Training in Transport Management	Public Management Assistant - 01	-do-
Awareness of Laws for Public Officers	Account Analyst- 02 Public Management Assistant - 02	-do-

Career Development for Office Employee Service	K.K.S. - 02	Skills Development Fund
Maintaining of Accounts Registers	Public Management Assistants -01	-do-
Training in Vehicle Maintenance	Public Management Assistants -02	Sri Lanka Institute of Development Administration
Career Development for Office Employee Service	K.K.S. - 01	National Institute of Labour Studies
Role & Responsibilities of Leave Clerk	Public Management Assistant -01	Skills Development Fund
Civil Pension Payment	Public Management Assistant -01	-do-
Certificate Course in Storekeeping	Public Management Assistant -01	Institute of Construction, Training & Development
Role of Drivers	Drivers 02	-do-
e-Government and Basic IT Office Management Practices	Public Management Assistant -01	Skills Development Fund

7.4.2 Foreign Training

Name of the Officer	Designation	Country	Duration	Training
Mr.B.A.T Rodrigo	Director	Malaysia	12 days	Second Country Study visit of Master of Public Management Programme (National University of Malaysia)
Mr. A.P Kurumbalapitiya	Director	Indonesia	02 days	ADB Regional Workshop on Public Sector Accounting

7.4.2 Foreign Seminars

Name of the Officer	Designation	Country	Duration	Training
Mrs.D.M.A.Haragama	Director General	Switzerland	05 days	Intergovernmental Working Group on Experts of International Standards of Accounting and Reporting
Mr. M.Mahinda Saliya	Director	Indonesia	05 days	-do-

8. Financial Information

As per the summary report of expenditure given in 8.1, the utilization of recurrent provision and capital provision in the year 2014 was 99% and 58% respectively. The departmental financial performance has been done in accordance with the Action Plan 2014 by effective utilization of recurrent and capital provisions. In 2014 a more convincing estimation has been done in the recurrent expenditure of this department and the expenditure incurred accordingly.

A sum of Rs. 1,457,611.00 has been granted as loans for officers within the maximum debits limit of the Public Officers Advance “B” Account and a sum of Rs. 1.3 million has been credited exceeding the minimum credit limit of Rs. 1,200,000.00. At the end of the year, the debit balance of Advance Account was Rs. 6,542,556.15 and it was within the maximum debit balance limit of Rs. 15 million. Accordingly, during year 2014, the department has been complied with the limits of the Advance Account.

The Annual Appropriation Account and other accounts were prepared in terms of the State Accounts Circulars No. 233/2013, 231/2013 and have been submitted to the Auditor General within the stipulated period. In addition the Auditor General has submitted 35 audit queries and 05 internal audit queries during the year. All audit queries have been responded within the stipulated time.

8.1 Financial Performance - 2014							
(In comparison to 2013)							
Object Code	Category	2013		2014		Balance Allocation over 2014 actual expenditure	Balance Allocation as a percentage of 2014 estimate
		Estimate	Actual	Estimate	Actual		
		Rs.'000	Rs.'000	Rs.'000	Rs.'000	Rs.'000	%
	Recurrent Expenditure	35,220	31,314	30,238	30,212	26	0.08
	Personal Emoluments	28,150	24,410	23,176	23,175	1	0.00
1001	Salaries and Wages	19,000	15,792	14,067	14,067	-	-
1002	Overtime and Holiday Payments	650	423	476	475	1	0.21
1003	Other Allowances	8,500	8,195	8,633	8,633	-	-
	Travelling Expenses	810	804	1,310	1,310	-	-
1101	Domestic	60	54	36	36	-	-
1102	Foreign	750	750	1,274	1,274	-	-
	Supplies	2,020	1,989	2,198	2,178	20	0.91
1201	Stationery and Office Requisites	810	806	673	667	6	0.89
1202	Fuel	1,100	1,077	1,425	1,416	9	0.63
1203	Diets and Uniforms	110	106	100	95	5	5.00
	Maintenance Expenditure	2,120	2,105	1,759	1,758	1	0.06
1301	Vehicle	630	622	698	698	-	-
1302	Plant and Machinery	1,490	1,483	1,061	1,060	1	0.09
1303	Buildings and Structures	-	-	-	-	-	-
	Services	995	993	1,131	1,127	4	0.35
1402	Postal and Communication	924	923	966	964	2	0.21
1405	Other	71	70	165	163	2	1.21
	Transfers	1,125	1,013	664	664	-	-
1505	Subscriptions and Contributions	225	199	204	204	-	-
1506	Property Loan Interest to Public Servants	900	814	460	460	-	-
	Capital Expenditure	12,565	12,268	3,100	1,819	1,281	41.32
	Rehabilitation and Improvement of Capital Assets	10,285	10,222	600	363	237	39.50
2001	Buildings and Structures	9,585	9,584	-	-	-	-
2002	Plant, Machinery and Equipment	100	99	100	58	42	42.00
2003	Vehicle	600	539	500	305	195	39.00
	Acquisition of Capital Assts	1,280	1,125	600	254	346	57.67
2102	Furniture and Office Equipment	1,280	1,125	600	254	346	57.67
	Capacity Building	1,000	921	1,900	1,202	698	36.74
2401	Staff Training	1,000	921	1,900	1,202	698	36.74
	Total Expenditure	47,785	43,582	33,338	32,031	1,307	3.92

9. Progress of Action Plan 2014

Government Finance Statistics and Management Information Division

Implementation of GFS Manual 2001

	Activities	Time Span											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	Overview & Studying GFS Manual 2001												
2	Transform the Budget Estimate – 2014 in terms of GFS formats												
3	Effort to eradicate the issues pertaining to migration path of GFS 2001												
4	Preparation of comprehensive expenditure reports on various transfers in 2014 Budget												
4	Preparation of economic classification of revenue and expenditure												
6	Monitor the Asset Valuation program carry out by Valuation Dept.												

Vigilance in mobilizing government revenue and spending in public investments

	Activities	Time Span											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	Call for revenue flow charts from the revenue departments as targeted in the 2014 budget.												
2	Follow up revenue mobilization												
3	Preparation of list of budgeted capital expenditure for 2014 and keep inform to PMD												
4	Observing Public Investment flow												
5	Stand by for SDDS												
6	Training programme on GFS												
7	Support to expected Technical Assistant for GFS												
8	Support to ITMIS												

Provide fiscal data in line with accepted standards for the Annual Report 2013 and other Publications													
Activities	Time Span												
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1 Preparation of economic and functional classifications and other information for annual reports, mid year reports fiscal position report, fiscal strategic statements, budget, and economic and fiscal position report.													
		Estimate											
		Actual											

Progress on Implementation of Action Plan 2014

Core Functions - Macro Accounts and Accrual Accounts

No	Functions	Time Span												Remarks	Output	Progress	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
1	Issuing required instructions and guidelines to the Chief Accounting Officer on closing of accounts at the end of financial year and providing them with accounting data and information for the preparation of their Annual Revenue Account , Appropriation Account and providing instructions relating to Accrual Based Accounting.														On going activity	Confirmation of accuracy of financial statements and deposit accounts by forwarding correct Appropriation Account and Revenue Accounts, having reconciled the books of all Ministries and Departments with the Treasury Books..	1. Issuing three State Accounts Circulars with respect to closing of accounts , preparation of Appropriation Account and Revenue Account and 1 Circular relating to Acrual Based Accounting 2. Preparation of consolidated Appropriation Account & Revenue Account
2	a. Collection of copies of audited Appropriation Account from CAO/IO and audited annual Revenue Account form RAO b. Provide instructions to correcting and preventing the for quantitative facts of the audit reports of the Minisries and Departments issuing by Auditor General.														On going activity	1. Correcting and preventing actions 2. Publication of data and information	Receipt of audited appropriation accounts . Receipt of all audited revenue accounts. Examination and corrective measures regarding observations.
3	Preparing the Republic Account														On going activity	1. Annual Financial Statement of the Central Government for the year 2013. 2. Statement of Financial Performance 3. Annual Cash Flow settlement 4. Statement of Financial Position of the year 5. Statement of Accounting Policies and notes	Submission of Annual Financial Statements as at 30.03.2014 to the Auditor General. Presentation of Financial Statements along with Auditor Generals report for the Annual Report

Time Bound Activity Plan - 2014

Core Function : System Development , Training & Advance Accounts

Activities	Time Span												Remarks	Expected Output
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
1 Continuous development of Accounting software in accordance with the user's feedback & new needs.	[Shaded bar from Jan to Dec]												On going activity	* Error free financial data reporting. * Improve financial data reporting through the Windows based accounting software instead of DOS based. * Obtained financial data within stipulated date.
2 Develop TEXT Converting program to AS 400	[Shaded bar in Jan]												On going activity	* Summary data conversion compatible to AS 400.
3 Develop TOD cash flow information system.	[Shaded bar from Mar to May]												On going activity	* Share financial data with TOD.
4 Development of Asset Management Module in Accounting Software	[Shaded bar from Mar to Sep]												On going activity	* Asset Management Module in New CIGAS.
5 Maintaining helpdesk for supporting Accounting software and payroll software	[Shaded bar from Jan to Dec]												On going activity	* Customer's satisfaction by attending for the all inquiries.
6 Conducting awareness programme on Accounting software and Payroll	[Shaded bar from Mar to Dec]												On going activity	* Fulfill the training requirements on softwares.

Progress on Implementing the Action Plan-2014

Administrative Division

Activities		Time Span												Remarks
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	Develop our own Culture - SPREAD in the Department													On going activity
2	Maintain a sound working environment in the premises													On going activity
3	Effective control mechanism for procurement, payment, inventory, vehicle miantenance etc.													On going activity

▨ Expected

□ Actual

Progress on Implementation of Activity Plan - 2014

Finance Branch

Activities	Estimate	Expenditure	Time span												Remarks		
			Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.			
1001 Salaries and Wages	14,066,600	14,066,584															On going activities
1002 Overtime and Holiday Payments	476,000	475,469															On going activities
1003 Other Allowances	8,633,000	8,632,915															On going activities
1101 Domestic Travelling Expenses	36,300	36,017															On going activities
1102 Foreign Travelling Expenses	1,274,000	1,273,973															On going activities
1201 Stationery and Office Requisites	673,000	667,254															On going activities
1202 Fuel	1,425,000	1,416,240															On going activities
1203 Diets and Uniforms	100,000	95,135															On going activities
1301 Vehicles	698,000	697,912															On going activities
1302 Plant and Machinery	1,061,000	1,060,372															On going activities
1402 Postal and Communication	966,000	964,218															On going activities
1405 Other	165,000	162,849															On going activities
1505 Subscriptions and Contributions	204,000	203,888															On going activities
1506 Property Loan Interest to Public Servants	460,100	460,090															On going activities
2002 Plant, Machinery and Equipment	100,000	58,317															On going activities
2003 Vehicle	500,000	305,071															On going activities
2102 Furniture and Office Equipment	600,000	253,817															On going activities
2401 Staff Training	1,900,000	1,201,699															On going activities
25011 Advance to Public Officers	4,000,000	1,457,611															On going activities
	37,338,000	33,489,430															

Planned
 Actual