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செயலாற்றுகை அறிக்கை
Performance Report

2012

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அரச கணக்குகள் திணைக்களம்
Department of State Accounts

මහා භාණ්ඩාගාරය	பொதத் திறைசேரி	General Treasury
කොළඹ 01	கொழும்பு 01	Colombo -01

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Department of State Accounts

Introduction

The Department of State Accounts is mainly responsible for maintaining and reporting centralized data on Government revenue, expenditure and current position of advance and deposit account as per the provisions allocated for Ministries, Departments, Special Spending Agencies, District Secretariats and Provincial Councils by Annual Appropriation Accounts and Supplementary Estimates of the Parliament of Sri Lanka.

For this purpose, the Department takes measures to collect data on revenue and expenditure monthly from all Ministries, Departments, Special Spending Agencies/ District Secretariats / Provincial Councils and maintain and report centralized accounts under the limits of revenue and expenditure provisions approved by the parliament. Further the Department is also responsible to create an efficient computerized system in order to provide information which are useful to make decisions relevant to Accounting by top management at institutional and Treasury level.

The Department of State Accounts publishes Accounting Statements inclusive of revenue and expenditure data and State Financial data in useful manner for other institutions including the Parliament of Sri Lanka, respective Ministries, Departments, Central Bank of Sri Lanka in the annual performance report of the Ministry of Finance and Planning in order to apply for analytical work and decision making purpose. The Department is also responsible for the disclosure of financial information revealed by treasury books and forwarding them for auditing, as prescribed in Financial Regulations 430.

2. Overview

The Department of State Accounts was able to apply government financial information in decision making process of Government Ministries and Departments, improve conformity and reporting of the said information and make submission of annual consolidated financial statements of the Government more efficient for all stakeholders. The Department was able to achieve its goals such as introduction of New CIGAS, valuation of lands and buildings, preparation of accounting statements on prescribed dates, submission of monthly and annual accounting statements on prescribed dates, submission of accounting information to the Department of Census and Statistics and various other Departments within the scheduled time frame monthly, quarterly, semi-annually and annually during the year 2012, third year of 2010-2015 second five year development plan and 2010-2012 three year Fiscal Framework.

In performing above activities, application of electronic technology required for mobilizing relevant data through accounting units of Ministries and Departments, providing relevant information to Ministries and Departments in order to confirm the accuracy of accounts, preparation and submission of contemporary reports required to review the progress of implementing budget proposals have been carried out. Instructions were provided to prepare Annual Appropriation Account of Ministries and Departments in compliance with the existing rules and regulations by providing required guidelines for closing of accounts to all Ministries and Departments at the end of the financial year. Accordingly, the Department was able to include the Account of the Republic which was attested by the Auditor General in the Annual Report of the Ministry of Finance and Planning within the specified time frame. Further, Appropriation Account, Revenue Account and Advance Account of respective institutions have been prepared and submitted to the Auditor General on specified dates.

Preparation of Account of the Republic 2012 including annual revenue, expenditure and public debts in compliance with the accepted accounting policies within the specified time frame and submission of the aforesaid account to Auditor General and publication of audited accounting information for information of all stakeholders are important achievements.

In relation to the above Overview, performance of respective divisions of the Department in line with progress of on implementation of Action Plan 2012 at page 18 to 23 is as follows.

3. Accounting Services Division

3.1 Preparation of financial statements.

Three circulars in regard of preparation of Appropriation Account, Revenue Account, Deposit Account and Advance Account "B" in respect of the year 2012 and the circular including instructions relating to Accrual Based Accounting which will be followed since year 2013 have been issued this year. In addition, consolidated Appropriation Account and Revenue Account for the year 2011 including estimates of recurrent and capital expenditure and actual expenditure of 202 Heads have been prepared. In particular, statement of Financial Performance, statement of financial position, statement of cash flows and Statement of changes Net Assets in respect of the year 2012 have been prepared on the specified date and forwarded to the Auditor General and true and fair audit view has been obtained regarding the aforementioned statements. Further, the Department was able to publish the account of the republic within 150 days from the end of the accounting year as per the section 13 (1) of the Fiscal Management (responsibility) Act no. 03 of 2003.

3.2. Co-ordination of purchase of goods through Crown Agents.

The Department directly involves in purchase of essential medicines and printing papers in respect of Ministry of Health and Department of Registration of Persons through Crown Agents. Accordingly, action was taken to purchase goods of 20 indents relating to the Ministry of Health during the year 2012 and the value of the above indents was Rs. 92 million. In addition, steps have been taken to purchase goods valued at Rs. 31 million for the Department of Registration of Persons.

3.3 Supervision and operation of General Deposit Accounts

Accounts are currently opened under 15 deposit account categories of deposit ledger. In the year 2012, 62 accounts have been opened under 3 deposit categories out of the above categories.

In opening the aforementioned accounts, one account has been opened under 6000/6 excessive funds, 10 accounts have been opened under 6000/10- foreign aid and 51 accounts have been opened under 6000/11- expenditure to be incurred for the activities under F. R. 215(3) during the year 2012 out of the provisions remained in votes in year 2011. In addition, 36 accounts were opened on behalf of foreign borrowings under 8300 category in the year 2012. The aforementioned borrowings have been used for 10 projects for the development of roads and bridges, 06 projects for the development of power, 07 projects for the development of water supply and sanitary facilities, 02 projects for the upgrade of education, 03 projects for the development of health services, 01 project for the development of Irrigation, 01 project for the development of harbor, 06 projects for the development of rural and urban development.

3.4 Strike off inactive main ledger balances from the accounting system.

Around 88 accounts of 6000/3 and 6003 old category which remained inactive have been removed from the computer system of the General Treasury in the year 2012. Action was taken to remove the inactive deposit accounts of above categories as identified balances of old deposit accounts were transferred to the new deposit account and the remaining balances were credited to the government revenue and accounts under category 6000/10- foreign aid, as it was indicated zero balance in above accounts and 91 accounts under 6000/10category, since transactions would not be made through the above accounts in the future. Quarterly reconciliation in respect of 70 main ledgers maintained in the treasury was completed during the year and thereby, it was confirmed that the ledger balances are reconciled with the departmental books. Further, 3 new main ledgers have been opened during the year.

3.5 Opening of main ledgers and operation of related accounting activities.

Operation of accounting activities of 54 Ministries, 92 departments, 22 special spending agencies and 25 district secretariats has been carried out and instructions on accounting services have been provided in this regard during the year 2012. Further accounting activities regarding 1721 F.R.66 transfers and 167 F.R. 69 transfers in respect of 813 warrants regarding granting of additional provisions have also been carried out.

3.6 Representing the committee on public account (COPA) on behalf of the Treasury

The department has given necessary assistance to maintain more efficient and effective financial discipline in the system of state accounts, having supported the COPA by representing the department at 52 sessions held during the year 2012.

3.7 Providing accounting instructions related to various Ministries and departments.

The department was able to strengthen accounting process after having discussions on main issues related to the Ministry of Public Administration and Home Affairs regarding provision of fuel advances, Sri Lanka Army regarding interim imprest granted for peace keeping duties, Secretariat of Personal Identification, Battaramulla regarding accounting of expenses relating to construction, Ministry of Defence and Urban Development regarding provision of additional provisions for foreign training courses Department of National Budget regarding interest payment for leasing in relation to vehicles obtained under leasing method, Ministry of External Affairs regarding submission of monthly summaries of accounts and Department of Agriculture regarding accounting of advances for works.

4. Accounting and Reporting Division

4.1 Collection of monthly summaries of accounts

During the year 2012, monthly summaries of account were collected from 54 Ministries, 25 District Secretariats and 125 Departments and other Institutions. The amount allocated as capital and recurrent by Appropriation Act no. 52 of 2011 and supplementary estimate is Rs. 2,293,470,808,000.00 Departments and Ministries have been divided into two categories according to complexity of functions, transactions and capacity of institutions. Accordingly, targeted dates on which monthly summaries of accounts should be submitted, have been specified. At the beginning of the year, it was observed that there were considerable number of institutions which submitted delayed monthly summaries of accounts as per the State Accounts circular issued stating the dates stipulated for submission of Monthly Summaries of accounts in respect of this year. However, it is observed by the dates on which accounting statements were released to the web mentioned in page 07 that the respective institutions satisfactorily submitted monthly summaries of account before the prescribed date by the end of the year as a result of frequent reminders. Accordingly, it is confirmed that actual accounting information of respective months could be released by the middle of the following month.

In addition, information on expenditure and revenue collected by the Department is provided to Central Bank of Sri Lanka, Department of Census and Statistics, Department of Fiscal Policy, Department of Treasury Operations and Department of National Budget for analysis and decision mailing purpose.

4.2 Association of Government Accounts Organization of Asia (AGAOA)

The Department performed as the treasurer of AGAOA during the year 2012 as the founder member who pioneered mark in formation of AGAOA. Accordingly, the Department has prepared and submitted the accounts of the year 2012 to the member countries. The annual meeting of the Association and the meeting of the administrative board were not held in respect of the year 2012 and the Department has expanded its service to regional level by bearing the post of treasurer during the year 2012 as well.

5. Management Information and Government Finance Statistics Unit

5.1 Collection and Dissemination of Government Finance Statistics

The GFS unit was established in the year 2012 under the purview of the Additional Director General. This unit is responsible for dissemination of accounting information as per the internationally accepted standards, as the said information could not be applied for Fiscal analysis in the manner that it is indicated in the accounts.

Sri Lanka currently follows GFS manual 1986 for the Fiscal analysis. Data presentation were changed to a great extent by GFS manual 2001 by taking new trends of the world into consideration. Accordingly, initiatives have been taken by Sri Lanka for data preparation in line with the new standards.

5.2 Release of Government Finance Statistics

Steps were taken to prepare government revenue and expenditure in line with fiscal analysis and forward them to the department of fiscal policy and Central Bank of Sri Lanka as required. Further, the activities such as collection of data on estimated expenditure and actual expenditure and submission of the said data to make management policies, collection and analysis of information related to government revenue, reconciliation of public investment expenditure with the budget estimates and reporting them to the respective parties for progress review were carried out.

6. System, Training and Administration Division

6.1 Developing software and providing help desk services.

6.1.1 Steps were taken to introduce new CIGAS programme which was developed on new technological platform in the final quarter of the year 2012. Further, initiatives were taken to improve GPS which was based on DOS, as windows based programme. This new CIGAS facilitates downloading salary particulars of officers of the Central Government monthly through GPS programme. The progress of downloading the said information with the use of the new CIGAS is being observed.

6.1.2 Monthly summaries of accounts of all Ministries and departments could be obtained so as to publish the treasury printouts on or before the specified date for 09 months of the year 2012. Accordingly, details of revenue and expenditure of respective months have been published on the internet as follows.

	Month	**Date of Which Accounting Statements were released to the Web**
1	January	15th February 2012
2	February	13th March 2012
3	March	18th April 2012
4	April	23rd May 2012
5	May	15th June 2012
6	June	13th July 2012
7	July	20th August 2012
8	August	14th September 2012
9	September	12th October 2012
10	October	15th November 2012
11	November	13th December 2012
12	December	15th March 2013

6.1.3 18 one day seminars were conducted on CIGAS and GPS at provincial and District level and around 1000 officers participated in the aforementioned seminars. The officers of District Secretariats and Divisional Secretariats coming under their purview and the staff officers participated in the said seminars and action has been taken to conduct the relevant training in Tamil language in the areas of Northern Province.

6.1.4 The matters such as use of new technology, installment of new CIGAS programme, advantages of new CIGAS and issues relating to district and regional accounting units were discussed in the above seminars. Further, a CD containing new CIGAS for the year 2013 was distributed to all accounting units during the month of December 2012. Public Officers were trained by the Institute of Government Accounting and Finance by using a training guide prepared by the Department of State Accounts covering most of problems related to CIGAS users.

6.1.5 This division is responsible for developing upgrading and maintaining the CIGAS and PAYROLL systems used by all Ministries and Departments of the Central Government and Provincial Councils and providing required instructions and training. Accordingly, maintaining the accounting system, classification of accounts in conformity with prevailing rules and regulations, cording and maintaining accounting records and transmission of those to central accounting units were carried out. Further, transmission of accounting information obtained by the main accounting units to the Department of State Accounts with an acceptable format with least possible delay having examined the validation of the said information. Action has been taken to collect data into the central data base so as to obtain accounting and statistical information from Ministries and Departments, provide instructions, validate data and convert them to an acceptable format. Steps were taken to conduct training courses which are useful for Ministries and Departments in order to maintain a modern accounting system by facilitating provisions allocated by the annual Budget, respective expenditures and requirements for the coming year and provide instructions and guidelines required.

6.2 Operation of Miscellaneous Advance Account

6.2.1 Final Accounting Statements in respect of Treasury Miscellaneous Advance Account (25003) and Advance Account for payments on behalf of Other Governments (25002) have been submitted to the Auditor General before 30th April 2013 (07.03.2013) as per F.R. 506(1) and 506(2). Further, various steps had been taken to recover the unsettled previous balances relating to Treasury Miscellaneous Advance Account. Accordingly, during the year under review, several discussions were held and the respective District Secretariat were informed to settle those balances by letters and telephone calls. Therefore, balances could be settled in a considerable amount.

Debt balances settled by the respective district secretariats are as follows.

Account No.	District Secretariat	Amount settled Rs.
7000/0/0/25003/418	Polonnaruwa	3,280,270.37
7000/0/0/25003/419	Anuradhapura	269,035.50
7000/0/0/25003/420	Ampara	456,625.00
7000/0/0/25003/423	Kurunegala	89,947.12
7000/0/0/25003/424	Puttalam	926.50
7000/0/0/25003/428	Kandy	210,000.00
7000/0/0/25003/430	Ratnapura	9,252,000.00
Total		**13,558,804.49**

Granting of the advances had been carried out during the period of 2000-2008 and recovery of these outstanding balances has been delayed due to non review of recovery of the advances on due time according to their functions, purchase and delivery carried out unknowing on urgent needs without a review, price fluctuation, where an over wastage occurred , transport cost and fraudulent acts of some officers.

6.2.2 The amount of Rs. 1,014,294.68 granted to the Ministry of External Affairs due to loss of British Pounds occurred on 17.06.2008 has been settled. Accordingly, steps have been taken to minimize the total balance by crediting the amount of Rs. 14,573,099.17 to the Treasury Miscellaneous Advance Account for the year 2012. In addition, this account is operated in order to pay the foreign pension to the widows of Sri Lankan pensioners who had worked in foreign countries and get their pension from these governments. (Singapore, Malaysia and United kingdom). The Department has paid Rs. 2, 579,623.84 for the pensioners and widows who get their pension from United Kingdom, Rs. 548,880.87 for pensioners of Malaysian Government and Rs. 109,407.98 for pensioners of Singapore Government during the year 2012 and action has been taken to operate these accounts by reimbursing the whole amount above.

6.2.3 The credit balance of Rs. 668,304.13 relating to the Account No. 3 and the debit balance of Rs. 908,350.15 relating to the Account No. 9 of Advance Account 'B' of Public Servants in the Treasury Ledger have been settled.

7. Institutional and Administrative Activities

7.1 Staff strength

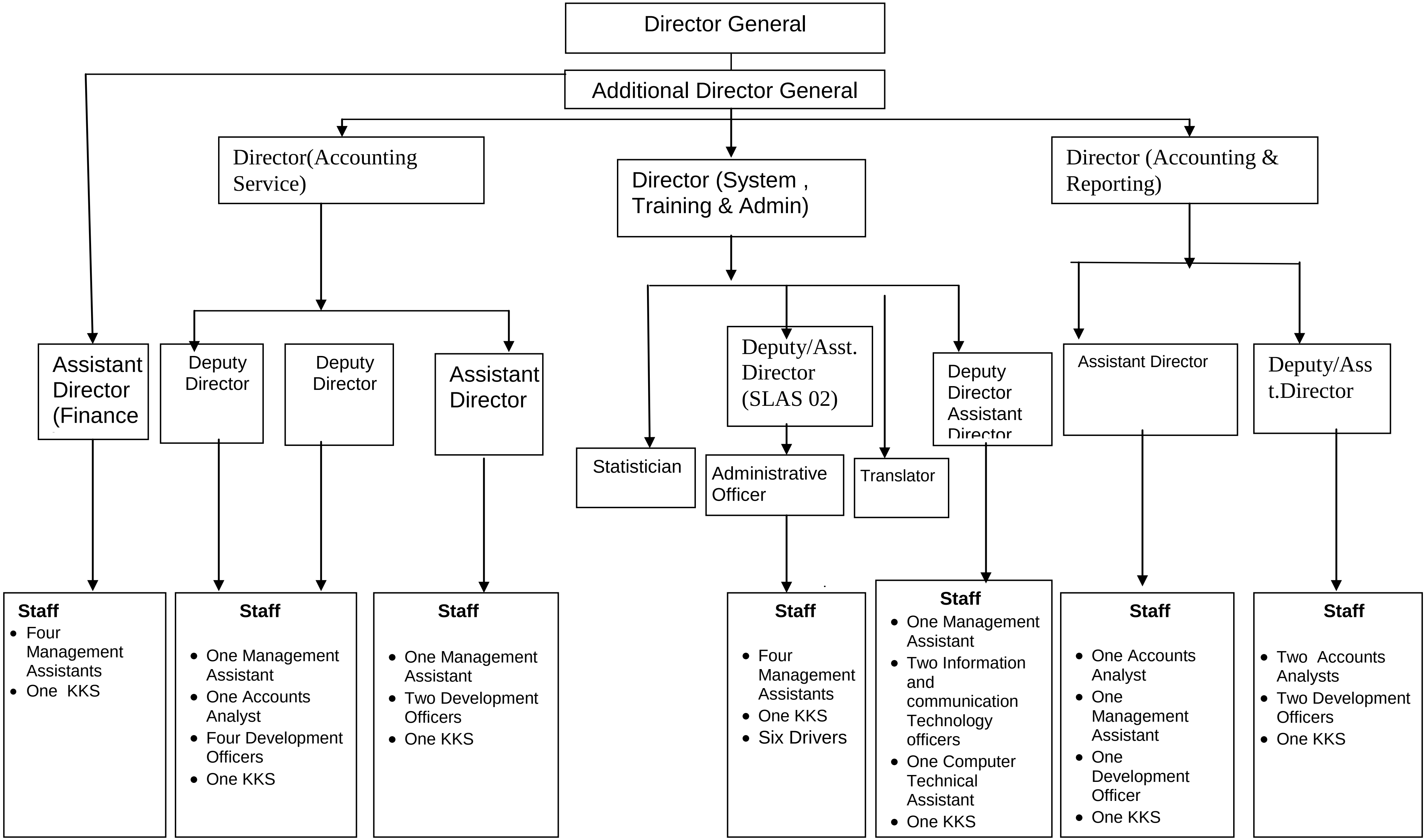
The following staff has contributed for the performance of the Department according to the organization chart at page 11 as a team in the year 2012.

	Position	Actual Cadre	Approved Cadre
1	Director General	01	01
2	Additional Director	01	01
3	Directors	01	03
4	Deputy/Asst.Director(Sri Lanka Accounting Service)	06	08
5	Deputy/Asst.Director(Sri Lanka Administrative Service)	01	02
6	Statistician	--	01
7	Administrative Officer	01	01
8	Translator	01	01
9	Information and communication Technology officer	02	02
10	Development Officer	05	22
11	Public Management Officer	13	12
12	Computer Technical Assistant	--	01
13	Drivers	04	06
14	Office Employee Service	07	08
		43	**69**

Action was taken to revise the staff in order to further achieve the goals and duties assigned to this Department in the year 2012 efficiently.

Accordingly, the approved cadre of 80 was reduced up to 69. The posts of Drivers were reduced up to 06 and Office Employees were also reduced to 08. A new post was included in the cadre as Computer Technical Assistant. Necessary steps were taken to recruit the graduate trainees to the Department and permanent appointments were given to them as Development Officers in order to further enhance the efficiency of the Department. At present, 07 Development Officers and 02 Graduate Trainees are attached to this Department. Action was taken to carry out internal communication process of the Department through E-mail. Therefore, duties of the Department could be performed efficiently and with a minimum cost by minimizing the use of papers (Paperless Culture).

7.2 Organization Chart



7.3 Physical Resource Development

Arrangements were made to bring the two sections of the Department functioned in separate places in the same floor to a one place. Renovation of the Department of State Account was handed over to the Department of Building in the year 2012 as per an estimate of Rs. 17,884,155.36 with the purpose of creating a sound working environment.

As a result, activities of the Department had to be carried out in three temporary places located in three separate floors. (room no. 19, 137 and 316) However, all activities which had to be carried out during the year 2012 could be completed with any inconvenience as a result of dedication of divisional heads and other officers. Further, renovation was carried out thriftily and with close supervision so as to work in very pleasant environment and the cost did not exceeded the estimated amount. It is a great achievement in the year 2012 and all the staff were brought under one roof in the year 2013.

Action has been taken to employ three officers of Office Employees' service (OES) attached to the Department on overtime basis with the purpose of encouraging them to maintain the cleanliness of the Department without obtaining the assistance of a private cleaning service. This has ensured a productive service to the Department with a minimum cost and financial benefits to the government as well. In addition, space facilities have been provided for the officers who come from Ministries, Departments and other Institutions to participate in training programmes relating to GIGAS and GPS systems. Thereby, it was able to make the accounting services provided by the Department more efficient.

Although initiatives have been taken renovate the record room of the Department in order to check and choose the unnecessary documents belong to the Department for disposal the said activity could not be completed.

7.4 Skill Development and knowledge building

Action was taken to offer local and foreign training to the staff in order to obtain efficient and productive service by changing their attitudes. Accordingly, steps have been taken to enhance the efficiency of human resources by offering local and foreign training during the year 2012 as follows. Thereby, the Department was able to implement its vision in a new manner and increase the productivity by changing the systems existed in the Department.

7.4.1 Local Training

Details of local training provided to the staff in order to enhance their knowledge, capacity and attitude are as follows.

Course Title	Staff Category and Number	Institute
Disciplinary Procedure	Administrative Officer - 01	National Labor Institute
Certificate Course in English for Employment Purposes	Management Assistant - 02	SLIDA
Computer Course (Ms Excel & Power point)	Management Assistant - 02	PSTI
Computer Course (Database Mgt. & Ms Access)	Management Assistant - 01	PSTI
Salary Conversion	Management Assistant - 01	PSTI
Induction Training	Management Assistant - 02	PSTI
Diploma in Communicational Skills in English	Management Assistant - 01	MILODA
Payroll Management System	Management Assistant - 02	MILODA
CIGAS Training System	Management Assistant - 01	MILODA
Master’s Degree Programme in Regional Development and Planning	Account Analyst - 01	University of Colombo

7.4.2 Foreign Training

Following officers were given short term foreign training under the Foreign Aid Technical Assisting Programmes

Name	Designation	Country	Duration	Training and Mission Programme
Mr. Mahinda Saliya	Additional Director General	Switzerland	04 days	Management Audit Mission Programme
Mrs. G.S.K.Siva	Director	China	18 days	Regional Economic & Financial Monitoring
Mr.D.U.S.Wickramarachchi	Director	New Zealand	04 days	Regional Seminar on Financial Analysis, Forensic Accounting & Auditing
Mr. A.P.Kurumbalapitiya	Director	China	04 days	Executive Policies & Experiences for Poverty Reduction in Sri Lanka
Mr. A.P.Kurumbalapitiya	Director	Singapore	12 days	The System of Macro Economic Accounts and the Linkages
Mr. M.A.S.H.Perera	D/Director	China	04 days	SHIPDET Special Topic Courses on Result Based Planning, and Budgeting and Evaluation
Mr. B.A.T.Rodrigo	D/Director	Korea	18 days	Regional Economic and Financial Monitoring
Mrs. J.K.N.Samanmalee	D/Director	Japan	02 years	Japanese Grant Aid for Human Resource Development Scholarship
Mr. W.A.K.S.De Alwis	D/Director	Thailand	03 days	Workshop on Government Finance Statistics
Mr. S.Tharshan	Asst.Director	Thailand	03 days	Workshop on Government Finance Statistics
Ms. I.A.S.Illangasinghe	Account Analyst	India	13 days	Macroeconomic Management & Fiscal Policy
Mrs. K.H.N.G.Dilrukshi	Account Analyst	India	13 days	Macroeconomic Management & Fiscal Policy

7.4.3 In addition, 08 staff meetings were conducted during the year 2012 and the meetings based on various subjects were conducted division wise. Thereby, the

Department was able to achieve its goals successfully as a team by getting the ideas of all staff members. Three service appreciation meetings were conducted by the welfare society of the Department in order to appreciate the service rendered by the retired officers and the who were transferred from the Department. The said activity helped to improve the team strength of the Department. However, the programme which is held by the officers of the Department annually outside the Department could not be conducted this year.

8. Financial Information

8.1 Preparation of Appropriation Account

The annual appropriation account and other accounts prepared as per the state account circular no.227/2012 have been signed by the Accounting Officer and Chief Accounting Officer and submitted to the Auditor General within the specified time. The auditor general has submitted 09 audit queries including 04 internal audit queries in this year. Replies in respect of all audit queries have been forwarded within the specified time.

8.2 Activities related to Advance Account ‘B’

The amount of Rs.1,334,368.00 has been granted as loans for 52 officers within the debit limit of Advance Account B of public servants during the year. The amount of RS.1,884,493.00 has been credited exceeding the minimum credit limit of Rs. 1,800,000.00 . The debit balance of Advance Account 25001 at the end of the year was Rs.8,598,508.78 and it existed within the minimum debit limit. Accordingly, the Department has acted in compliance with the limit of advance account during the year 2012.

8.3 Financial Performance

As per the following summarized figures, utilization of recurrent expenditure was 97%. The department shows better performance this year by using recurrent provisions efficiently. Accordingly, the department has achieved its performance as per the action plan 2012. Recurrent expenditure of this department has been estimated in a more planned manner and has been incurred accordingly. The actual expenditure was Rs. 11,460,000.00 although the capital provision was Rs.

14,326,000.00. It was 80 % as a percentage. A large portion of provisions has been allocated and incurred in relation to object codes 2001 and 2102 in order to renovate the department and purchase the required equipment. The amount of Rs. 45,175,000.00, viz. 92% of the total estimate of Rs. 49,207,000.00 of the department has been utilized. Financial performance of the department in the year 2012 with comparative figures of the year 2011 is as follows.

Object Code	Category	2011		2012		(Decrease) over Actual 2011	(Decrease) over Actual 2011
		Estimate	Actual	Estimate	Actual		
		Rs.' 000	Rs.' 000	Rs.' 000	Rs.' 000	Rs.' 000	%
	Recurrent Expenditure	31,505	31289	34881	33715	2426	7.75
	Personal Emoluments	24309	24248	26914	25800	1552	6.40
1001	Salaries & Wages	17863	17822	17827	17,434	(388)	-2.17
1002	Overtime & Holiday Payments	636	633	569	569	(64)	-10.11
1003	Other Allowances	5810	5793	8518	7797	2004	34.59
	Travelling Expenses	584	583	1625	1605	1022	175.30
1101	Domestic	38	37	50	50	13	35.13
1102	Foreign	546	546	1575	1555	1009	184.79
	Supplies	2267	2230	2273	2271	41	1.83
1201	Stationary & Other Requisites	1032	1000	849	849	(151)	-15.10
1202	Fuel	1,155	1,152	1324	1324	172	14.93
1203	Diets & Uniforms	80	78	100	98	20	25.64
	Maintenance Expenditure	1,806	1,802	1861	1860	58	3.22
1301	Vehicles	786	785	815	815	30	3.82
1302	Plant. Machinery & Equipments	1,020	1,017	1046	1045	28	2.75
	Contractual Services	1503	1390	1043	1043	(347)	-24.96
1402	Postal & Communication	1168	1063	963	963	(100)	-9.40
1405	Others	335	327	80	80	(247)	-75.53
	Transfers	1036	1036	1165	1136	100	9.65
1505	Subscriptions Contribution & Membership Fees	173	173	195	193	20	11.56
1506	Property Loan Interest to Public Servants	863	863	970	943	80	9.26
	Total Capital Expenditure	6840	6351	14326	11460	5109	80.44
	Rehabilitation & Improvement of Capital Assets	5728	5557	10788	7923	2366	42.57
2001	**Building & Structures**	5135	4965	9857	7000	2035	40.98
2002	Plant. Machinery & Equipments	50	49	181	180	131	267.35
2003	Vehicles	543	543	750	743	200	36.83
	Acquisition of Capital Assets	275	274	3079	3078	2804	1023.35
2102	Furniture & Office Equipment	275	274	3079	3078	2804	1023.35
	Capacity Building	837	520	459	459	(61)	-11.73
2401	Training & Capacity Building	837	520	459	459	(61)	-11.73
	Total Expenditure	38,345	37,640	49,207	45,175	7,535	20.01

Progress on Implementation of Action Plan 2012

Core Functions Accounting Service

No	Functions	Time Span												Output	Outcome
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
1	Issuing required instructions and guidelines to Chief Accounting Officer as to the closing of accounts at the and 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.													Confirmation of accuracy of financial statements and deposit accounts by forwarding correct appropriation account and revenue accounts, having rececciled 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 form CAO/AO and audited annual Revenue Account form RAO b. Review of observations made by the Auditor General for taking appropriate actions to rectify the system deficienncies if any. c. Preparation of consolidated Appropriation Account and Revenue Account.													1. Correcting and preventing actions 2. Publication of data and information	Receipt of audited appropriation accounts except 2 institutions. Receipr of all audited revenue accounts. Examination and corrective measures regarding observations.
3	Compilation of accounting data on revenue, expenditure and public debts already collected from Ministries and Departments and Reconciliation of the said data further to have required information for drafting Annual Financial Statements of the Government for the year 2012 in confirmity.													1. Annual Financial Statements of the Central Government for the year 2012. 2. Settlement of Financial Performance 3. Annual Cash Flow settlement 4. Statement of Financial Position of the year 5. Statement of Accounting Policies and notes 6. Statement of contingent Liabilities	Submission of Annual Financial Statements as at 30.03.2013 to the Auditor General. Presentation of Financial Statements along with Auditor Generals report for the Annual Report
4	Ensuring accuracy of Control Account balances in main ledger after reconciliation with individual balances reported by line agencies and TOD													Reconciliation Statement	Ensuring accuracy of the Accounts.
5	Submission of necessary information to the CAO orAO regarding inactive deposit accounts and monitoring followed actions.													Closing unnecessary accounts	Closing account no. 6000/03 and less audit queries
6	Scrutinizing authorized documents regarding FR 66/69 Supplementary Provisions/ Budgetary Provisions and updating necessary records.													Controling authorized provisions	Less accounting errors
7	Involving in purchase of materials required to the Ministry of Health and the Department of Registration of Persons through crown agents.													Completion of purchase of goods relating to the indents issued during the year	Minimizing insuficiency of stocks by purchasing necessary goods in time and maintaining the indents without arrears
8	Representing the committee on Public Account (COPA) on behalf of the Treasury and giving required instructions and recommandations for the COPA.													Ensuring the involvement of the Treasury in accountabiity and sound financial control	Minimizing accounting errors and maintaining sound Financial Control.

9	Preparation & Publication of Financial Statements of Central Govt.														
	Submission of Annual Report 2012 to the Auditor General													On going activity	Credible Accounting information on time to Stakeholders to satisfystatutory requirements
	Publication of Account of the Republic within 150 days after completion of the accounting year													On going activity	

Planned

Actual

Progress of Action Plan

Core Funtion : Accounting and Financial Reporting

	Activities	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Remarks	Expected Output
1	Compilation of Monthly Summaries of Accounts - Dec. 2010													On-going activity	
	Compilation of Monthly Summaries of Accounts - 2011 (Jan-Nov)													On-going activity	Compiled accounting data in timely passion to stakeholders
2	(i) Improvements & maintenance of Accounting Information Systems & Database													On-going activity	Efficiency in providing information
	(ii) Web-based publication of financial information on monthly basis														
3	Introduction of elements to move towards accrual Basis accounting with IPSAS & GFS													Action based on recommendations of Task Forces	
	(i) Disclosures on compiled data relating to movable assets purchased after 01.01.2004 upto 31.12.2010													New	Enhanced financial accountability
	(ii) Disclosures data relating to outstanding liabilities as at the year end.													New	
4	Generating management information													Ad-hoc basis	Financial statistics for rational Decision making
5	Providing Accounting Information to Government Agencies including Treasury Departments													On-going activity	Primary Accounting data for Economic analysis and statistical analysis

Target
Achieved

Core Functions System & Training

Progress on Implementation of Action Plan - 2012

No	Functions	Time Span: Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Remarks	Expected Output
1	Providing accounting data rapidly and accurately in order to compile the budget.													On going activities	Timely reporting to Department of State Accounts by executing agencies.
2	Providing technical advice to Accounting personnels of Ministries and Departments at their request.													On going activities	Carrying out accounting activities of each Ministry/ Department and Provincial Councils successfully with the help of GIGAS by trouble hooting the slow defects.
3	Conducting regular training programmes on computerized Accounting systems (CIGAS & GPS) for Accounting Staff of Ministries and Departments.													On going activities	Training of around 1000 officers inorder to help the correct usage of CIGAS for Accounting Units.
4	Document and Review the existing work process done mannually streamline and identity redundant activities currently in stand along with computer software. Rewrite work processes for proposed ITMIS.													On going activities	Upgrading Work Process
5	Prior activities of ITMIS Programme 5.1 Development of ITMIS Programme 5.2 Identification of necessary modifications 5.3 Identification of training requirements for successful implementation of ITMIS													On going activities	Providing successful software system for the user.
6	Development of Software Package for identification of carder position and actual number of government employees working under each accounting unit.													On going activities	Obtaining records of employees.
7	1. Operating Treasury Miscellaneous Advance Account 2. Operatin Advances for Payments on behalf of other Governments. 3. Monitoring Advance Accounts activities and follow up actions and providing necessary information.													On going activities	Submission of Final Accounting Statement 2012 and exemption of unnecessary audit queries.

Planned

Actual

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Time-bound Activity Plan - 2012

Supporting Function : Administration

	Activities	Time Span												Remarks	Completed Target
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
1	Maintenance of Personal Files													On going activity	52
2	Payment of Annual increments													On going activity	47
3	Approval of Staff Loan/Advances													On going activity	37
4	Matters relating to Foreign Travel													On going activity	13
5	Review and submission of appraisal reports.													On going activity	52
6	Preparetion of Annual Proformance Reports 2011														Department Procedure
7	Preparation of Annual work Plan for the year 2013.														Department Procedure
8	Human Resource Development Activities.													On going activity	

Expected

Actual

Prograss on Implementation of Activity Plan-2012

Accounting and Financial Reporting

	Activities	Estimate	Expenditure	Time span												Remarks
				Jan	Feb	Mar	April	May	Jun	Jul	Augu	Sep	Oct	Nove	Dec	
1001	Salaries and wages	17,827,000	17,434,000													On-going activities
1002	Overtime and Holding Payments	569,000	569,000													On-going activities
1003	Other Allowances	8,518,000	7,797,000													On-going activities
1101	Travelling expenses-Domestic	50,000	50,000													On-going activities
1102	Travelling expenses-foreign	1,575,000	1,555,000													On-going activities
1201	Stationery and office Requisites	849,000	849,000													On-going activities
1202	Fuel	1,324,000	1,324,000													On-going activities
1203	Diets and uniforms	100,000	98,000													On-going activities
1301	Maintenance of vehicles	815,000	815,000													On-going activities
1302	maintenance of Plat Machinery	1,046,000	1,045,000													On-going activities
1402	Postal and Telecommunication	963,000	963,000													On-going activities
1405	Other	80,000	80,000													On-going activities
1505	Subscriptions & Contribution Fees	195,000	193,000													On-going activities
1506	Property Loan Tnterest	970,000	943,000													On-going activities
2001	Builidings & Strucures	**9,857,000**	**7,000,000**													On-going activities
2002	Plant machinery and Equipment	181,000	180,000													On-going activities
2003	Vehicles	750,000	743,000													On-going activities
2102	Furniture 7 office Equipment	3,079,000	3,078,000													On-going activities
2401	Training & Capacity Buliding	459,000	459,000													On-going activities
25011	**Advances to Public Officers**	5,000,000	1,334,368													On-going activities
		54,207,000	**46,509,368**													

Actual
Planned