



கார்டீயபாடன லார்டால  
செயலாற்றுகை அறிக்கை  
Performance Report

2017

ராதீய தீனூதி டெபார்ட்மென்டில்  
அரசு கணக்குகள் திணைக்களம்

Department of State Accounts

஡ா லானீலாரட

கூலடி 01

புாது திகறசெரி

சைாழும்பு 01

General Treasury

Colombo 01

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## **01. Introduction**

The Department of State Accounts performs as the central agency for reporting on all government financial activities including revenue, expenditure, advance accounts and deposit accounts with the aim of providing information to the Government, Ministries and Departments for management decision making.

### **Our vision**

To be the “Center for Excellence in Government Financial Information”.

### **Our Mission**

Presentation of Government financial information for decision making, empower compliance and reporting, for Government Ministries and Departments, and perform as the provider of integrated Annual Financial Statements of the Government to its all the stakeholders.

### **Our Objectives**

- ▶ Provision of accounting support to the government organizations for execution of the National Budget.
- ▶ Maintenance of Accounting Database by collecting data from all accounting units for generation of statistical information.
- ▶ Continuously enhance the quality of State Accounts in line with International Accounting Standards.
- ▶ Ensuring Accountability and transparency for Public Financial Management.

- ▶ Development, implementation and maintenance support of computerized accounting software systems in accounting units to generate accounting information automatically in electronic formats.
- ▶ Presenting financial statistics for timely and quality decision making.
- ▶ Undertake research for development of non-financial performance indicators for the purpose of integration with financial performance.

## **Our Functions**

- Operation of Centralized Accounting System to record financial transactions of Government Ministries and Departments.
- Implementation of computer based accounting system in Government Ministries and Departments and maintenance of improved Management Information System and update to meet changing needs.
- Issuance of instructions and guidance to maintain accounting system in line with accepted standards and provision of training facilities for accounting staff accordingly.
- Provide accounting information on Revenue and Expenditure to the Auditor General, Central Bank, IMF, ADB and other similar institutions.
- Preparation of Republic Account annually as per the Statutory requirements and present them to the Parliament.
- Provision of necessary support for smooth functioning of the proposed government payroll processing system.

## **Our Values**

### **Expertise**

Ability to use techniques, skills and modern accounting methodologies in practice and knowledge of financial theory and application.

### **Team work**

Support each other to pursue our shared vision and goals.

### **Good Governance**

The maintenance of objectivity in decision-making, fairness in the consideration of stakeholder requirements, acceptance of accountability for actions and the demonstration of socially responsible behavior.

### **Quality Service**

The provision of professional and excellent service via the efficient and effective use of resources.

### **Leadership**

Serve as the leader for presentation of government financial information by fulfilling professional and ethical responsibilities.

## 02. Overview

The Department was able to achieve its goals as projected for the year 2017. Further improvements for upgrading the financial reporting and maintaining its efficiency and quality were made primarily during the year to the “Windows” based new CIGAS programmes which was developed by utilizing the in-house technical knowledge. Specially, directing the process of public accounting and reporting in to a new path, we were able to receive accounting reports within relevant periods including the details of fixed assets of all government Ministries, Departments, District Secretariats and Special Spending Units by activating the Asset Management Module. Moreover, conducting frequent programs for knowledge sharing among the relevant officers and capacity building of the government Ministries and Departments were performed continuously by the department.

It was able to make a progress, through this process, in the year 2017 compared to the previous year and Rs. 814 Billion worth of assets were able to value and record. Further, only 117 institutions were participated to the government valuation programme in the year 2016. It was able to get involved 193 institutions to this process by the end of the year 2017.

Instructions have been provided to all Ministries and Departments on the way of preparing annual accounts on accrual basis in order to give a more accurate picture of public finance performance and financial position and training programs have been conducted to improve the knowledge and to resolve issues arose in preparing those financial statements. Moreover, while providing guidelines needed for closing accounts at the end of the financial year to all ministries and departments, instructions were given to prepare and present financial statements on accrual basis in addition to the Annual Appropriation Account. Calling Appropriation accounts, Revenue accounts, Advance accounts, Deposit accounts and reconciliations prepared by relevant institutions and checking the accuracy and thoroughness of these accounts were performed among the other relevant activities of the department. With the aim of empowering compliance and reporting by preparing public

financial information in compliance with accepted standards, capitalization of interest on foreign borrowings has been initiated during this year. A report was prepared on the basis of the annual Appropriation Act of 2017, utilizing the details of the obligations and liabilities of the Ministries and Departments for the year 2016, with a view to utilizing the optimal allocation limits and exceeding the approved allocation limits. The CIGAS accounting system has been updated covering this commitment and liabilities settlement process.

In accordance with the Financial Regulations and the Appropriations Act, each institution has been closely monitored with the National Budget Department with due diligence regarding allocations for provisions transferring provision through F.R. 66 and 69 Accounting providing additional provisions.

Measures were taken to record all transactions related to allocations of funds, supplementary allocations and provision transfers etc. of respective institutions in compliance with Financial Regulations and Appropriation Act with a direct supervision and better coordination with the Department of National Budget. Through all these activities an immense effort has been exerted for compilation of accurate and high quality financial information by this department.

In the meantime, the department carried out some tasks assigned by the top management in addition to its planned activities. Among these activities, active contribution has been given for the development of Integrated Treasury Management Information System (ITMIS) during the year.

Contribution of each division of the department and performance of the department according to the action plan of the year 2017 are as follows.

### **3. Government Finance Statistics and Management Information Division**

#### **3.1 Compile Government Finance Information according to the new manual of Government Finance Statistics 2014**

Activities necessary in migrating to Government Finance Statistics new Manual 2014 have been carried out by this division during the year.

As the first step to implement an Outreach Strategy aiming at educating data suppliers and users on relevant GFS concepts and uses of GFS in fiscal analysis and management, a box article about GFS has been prepared and published in the Annual Report of Ministry of Finance and Mass Media for the year 2016.

Initiatives taken to compile government finance statistics for the year 2015 were continued during this year. Assigned GFS codes for the Budgetary Central Government Non-Financial Assets and Financial Assets in the Balance Sheet prepared for the year 2015 were reviewed by the Coordination Committee with the participation of the officers of the CBSL and the Department of State Accounts. Extensive discussions were carried out regarding the accounting method of Non-Financial Assets. Further, committee has decided to discuss further with the next IMF Technical Assistance mission regarding the some codes of financial statistics.

Financial data of 34 State Owned Enterprises identified as Extra budgetary units which were providing more contribution to the economy were classified as per the GFS Manual 2014.

#### **3.2 Monitoring Government Assets Valuation Programme**

With the intention of expediting valuation and accounting of Non- Financial assets of the Ministries and Departments, series of meetings were held in collaboration with the Department of Valuation and instructions and technical assistance were provided on the issues identified.



It was able to make a progress, through this process, in the year 2017 compared to the previous year and as per the account summaries Rs. 814 Bn worth of assets were able to value and record by the end of 2017.

Further, only 117 institutions were participated to the government valuation programme in the year 2016. It was able to get involved 193 institutions to this process by the end of year 2017.

### **3.3 Coordination Activities of Procuring of Goods and Services through Crown Agents**

Department of State Accounts directly intervenes in procuring of essential pharmaceuticals and Identity Card printing papers through Crown Agents for the Ministry of Health and Department of Registration of Persons respectively. In the year 2017, goods relevant to 24 indents worth of Rs. 212 Million were procured for the Ministry of Health and materials relevant to 2 indents worth of Rs. 25 Million have been supplied to the Department of Registration of Persons.

### **3.4 Supervision and Operation of General Deposit Accounts**

35 new deposit accounts were opened under 6 deposit categories during the year 2017. Follow up actions were taken in the year 2017 with an intention of empowering the Public Finance as per the State Accounts Circular No: 243/2015 to review error corrections, and instructions followed in, making the deposit accounts balances zero in the 6000/15 category.

Actions were taken to inform the relevant government institutions about the debit balances arose through erroneous accounting in deposit accounts and instructions and assistance were provided to these institutions in correcting those errors.

Continuous attention was paid whether the deposit account balances are reconciling with the treasury print outs and instructions and guidance required in error correcting

in the instance of not reconciling were provided at the end of each quarter of the year 2017.

### **3.5 Representing the Public Accounts Committee on behalf of the Treasury**

We have actively participated for 66 numbers of Public Accounts Committee meetings which were held during the year 2017 and accounting reports and financial performance information were provided to prepare a report submitted to Committee of Public Accounts by the Department of Management Audit. Further, the departmental representatives who took part for said meetings have extended their professional intervention for resolving issues arose in such meetings.

### **3.6 Collecting financial information from Provincial Councils**

Financial information including monthly Revenue and Expenditure of 9 Provincial Councils is collected by this department as per Revenue and Expenditure codes of the Central Government and a summary is presented annually as an annexure to the Financial Statements of the Republic.

The status of revenue collected and expenditure incurred by all Provincial Councils are disclosed by this report.

## **4. Macro Accounts and Accrual Accounts Division**

### **4.1 Preparation of Financial Statements**

In terms of the Section 13(1) of the Fiscal Management (Responsibility) Act No.3 of 2003, audited financial statements of the Republic of Sri Lanka for the year 2016 have been prepared and published within 150 days from the end of financial year. In addition, the Consolidated Appropriation Account and Consolidated Government Revenue Account were prepared for the year 2016.

## **4.2 Issuing of New Circulars**

Following new Circulars have been issued by Macro and Accrual Accounts Division for making Public Accounts activities order and efficient.

- i. Entering Commitments and Liabilities Utilizing Budgetary Provisions - State Accounts Circular No. 255/2017
- ii. Reconciliation of Departmental Accounting Reports with Treasury Accounting Statements - State Accounts Circular No. 257/2017
- iii. Closing of Accounts for the Financial Year 2017 - State Accounts Circular No. 258/2017
- iv. Appropriation Account 2017 - State Accounts Circular No. 259/2017
- v. Revenue Account for the year 2017 - State Accounts Circular No. 261/2017
- vi. Planning and Implementing the Annual Budgetary Allocation on a Quarterly Basis - State Accounts Circular No. 263/2017

## **4.3 Opening and Controlling of Main Ledger Accounts**

In the year 2017, 24 new sub accounts were opened for foreign borrowings under the Main Ledger No. 8300. Under this sub accounts were opened for 01 Competitiveness, Transparency and Fiscal Sustainability Development Policy Financing Project, 05 Water Supply Projects, 01 Bridges Development Project, 01 Establishment of Hospitals & Health Development Centers Project, 03 Electricity & Energy Development Projects, 02 Highway Development Projects, 01 Private Sector Development & Governance Improvement Project, 01 Climate Resilience Improvement Project, 01 Eco-system Conservation & Management Project, 01 City Development Project, 02 Dairy Development Projects, 01 Estate Development Project, 01 Agriculture Sector Development Project, 01 Transport Sector Development Project, 01 Local Government Improvement Project and 01 Social Safety Networks Project.

In addition, the following new main ledger accounts were opened for the year 2017.

<b>Category of New Main Ledger Account</b>	<b>Main Ledger Account No.</b>	<b>Sub Ledgers opened in year 2017</b>
International Sovereign Bond Account	9194	-
International Sovereign Bond Investment Account	9195	-
Foreign Currency Banking Units (Projects) Account	9196	-
Foreign Currency Banking Units (Projects) Investment	9197	-

Further, sub ledger accounts have been opened for following main ledger accounts in the year 2017.

<b>Category of New Main Ledger Account</b>	<b>Main Ledger Account No.</b>	<b>Sub Ledgers opened in year 2017</b>
Value Added tax Control Account	9185	03
Rent and Work Advance Accounts	9188	50
Rent and Work Advance Reserve Accounts	9189	50

#### **4.4 Providing accounting services to Ministries, Departments and District Secretariats**

During the year 2017, the department has provided accounting services and advices to 51 Government Ministries, 95 Departments, 22 Special Spending Units, 25 District Secretariats and 09 Provincial Councils in order for effective and efficient maintenance of accounting activities of the institution. Accordingly, accounting for 1,346 additional allocation requests, 1,602 provisions transfer requests under FR 66 and 50 provision transfer requests under FR 69 were done by the Department.

#### **4.5 Accounting fixed assets of Ministries/Departments through Fixed Assets Management System**

Measures have been taken to activate fixed assets management system in CIGAS of all Ministries/Departments/District Secretariat and Special Spending Units which should report fixed assets during the year 2017 and kept a record of fixed assets of these agencies in the General Treasury.

#### **Reporting fixed assets as at 31.12.2017**

<b>Category of fixed assets</b>	<b>No. of recorded Institutes</b>	<b>Amount Rs.</b>
Building and Structures	109	418,672,561,432
Machinery and Equipment	184	174,218,979,912
Office Equipment	85	169,675,264,809
Work in Progress	73	27,223,557,798

#### **4.6 Capitalization of Foreign Borrowing Costs**

Action have been taken to capitalize the borrowing costs relevant to qualified projects which have been financed by foreign debt under the State Accounts Circular No. 230/2013. Accordingly Rs. 1,968,287,205 with relevant to 10 projects was capitalized to the costs of the projects.

<b>Project Name</b>	<b>Capitalized Borrowing Cost</b>
(1) Extention of Southern Express Way (Matara-Hambantota, Godagama-Beliatta, Beliatta-Wetiya, Wetiya-Andarawewa, Andarawewa-Mattala)	1,141,021,311.46
(2) Development of Strategic Cities – Kandy & Galle	31,938,531.00
(3) Water Supply and Sanitation Improvement Project	54,961,893.21
(4) Colombo District Road Development Project	85,006,454.07
(5) Reconstruction of 25 Bridges on National Highways	10,491,849.45
(6) Water Resources Development Investment Programme	48,739,391.74
(7) Moragahakanda and Kaluganga Reservoir Project	172,431,666.39
(8) Outer Circular Highway (OCH III) Section from Kadwatha to Kerawalapitiya	193,017,335.34
(9) Additional Financing for Dam Safety and Water Resources Planning Project	75,402,015.51
(10) Metro Colombo Urban Development Project	155,276,756.46
<b>Total</b>	<b>1,968,287,204.63</b>

#### **4.7 Providing relevant Instructions on Accounting to various Ministries and Departments**

Instructions were given to all Ministries/Departments/ District Secretariats and Special Spending Units to prepare the Statement of Financial Performance, the Statement of Financial Position and the Cash Flow Statement for the year 2017 in addition to the

Appropriation Account and send these accounts to the Department of State Accounts before 30<sup>th</sup> June 2018 with a copy to Audit General. Additionally, giving consent on the proposed accounting methodology of Saumyamoorthi Thondaman Memorial Fund and converting the Office of the Leader of the Opposition and the National Education Commission to Grade “A” Department as per the Treasury Categorization, giving observations on Assets and Cost Management Circular drafter by the Office of the Comptroller General, Providing instructions to the department of National Budget in providing allocations to the project of standardizing the fertilizers to be imported outside the fertilizer production, Presenting alternative methodology to the Department of Treasury Operations for accounting the balance of Treasury Bonds amounting to Rs. 487,061 not recorded on the face value, Providing recommendations and proposals to the Ministry of Irrigation and Water Resources Management regarding payment procedure of regional irrigation engineer offices, Providing instructions to the Department of Wildlife Conservation in accounting in the Wild life Conservation Fund and to the Department of Treasury Operations regarding accounting of loans obtained by the Ministry of Defence from local banks for development projects and the related interest of these loans, Providing instructions to the Department of Labour with reference to accounting of Employee Provident Fund, Discussing with and providing instructions to the relevant institutions regarding the recording of different values of the capital contribution in the State Owned Enterprises in their books and Treasury books and Giving observations and proposals to impose limits for the Office of the Comptroller General have been performed by this division.

Additionally, training programs have been conducted with the participation of officers of 40 Ministries/ Departments to discuss the issues regarding the Final Account prepared in addition to the Appropriation account and the shortcomings of the Final Accounts that have been submitted to the Department of State Accounts. 114 Final Accounts prepared for the year 2016 have been submitted to the Department of State Accounts.

- 4.8** A report has been prepared including the commitments and liabilities of Ministries and Departments for the year 2016. Accordingly, the total commitments as at 31<sup>st</sup> December 2016 were Rs. 23,100,807,547 and liabilities were Rs. 232,132,618,843.
- 4.9** Observations of the Finance Minister for the Cabinet Memorandum of PL/11/6/6 dated 18.12.2017 that has been submitted by the Minister of Provincial Council and Local Authorities with relevant to the development of common accounting system as per the Sri Lanka Public Sector Accounting Standards for the Local Authorities were presented.
- 4.10** Several meetings headed by the Treasury officials were conducted regarding the Audit Observations expressed by the Auditor General on the Republic Account for the year 2016 and appointed a committee on review of financial statements as per the instructions given by the Secretary to the Treasury to identify a proper accounting methodology since Auditor General has been stated that information required for the specific identification of the investments and assets generated from Borrowings amounting to Rs. 8,793,959 million and for ascertaining their accuracy, existence and completeness had not been furnished to audit which was led to disclaim the audit opinion and prepared a Committee Report after conducting several discussions.
- 4.11** Guidance needed for Accrual Based Accounting has been obtained through Video Conferencing held with the assistance of the World Bank to share experience with the countries that have been started to account under Accrual basis of Accounting.
- 4.12** Provide relevant technical instruction for computer system developed under the ITMIS project and provide necessary amendments based on the reviews carried out regarding operation of the programme.



## 5. Financial Information and Reporting Division

### 5.1 Collection of Monthly Summaries of Accounts

Monthly Summaries of Accounts for 51 Ministries, 25 District Secretariats and 124 other institutions including Departments were collected in 2017. The amount of Rs.3860.30 billion funds were allocated for capital and recurrent expenditure by the Appropriation Act No. 24 of 2016 and supplementary estimates in the year 2017, Specific dates for submission of monthly summaries of accounts have been directed by Circular numbers 253/2016 and 258/2017 As such, It was observed at the beginning of the year that there were considerable number of institutions who failed to submit their monthly summaries of accounts prior to the due dates. However, following table published on the website shows that submission of account summaries by most of the institutions prior to the due dates were satisfactory at the end of the year as a result of constant follow up actions taken by the department. Accordingly, it was able to make available the monthly accounts data of respective months in the middle of the following month.

<b>Month</b>	<b>Date of publication of Treasury Computerized Prints</b>
January	10 <sup>th</sup> of March 2017
February	22 <sup>nd</sup> of March 2017
March	11 <sup>th</sup> of April 2017
April	12 <sup>th</sup> of May 2017
May	14 <sup>th</sup> of June 2017
June	12 <sup>th</sup> of July 2017
July	14 <sup>th</sup> of August 2017
August	18 <sup>th</sup> of September 2017
September	12 <sup>th</sup> of October 2017
October	10 <sup>th</sup> of November 2017
November	14 <sup>th</sup> of December 2017
December	15 <sup>th</sup> of January 2018

In addition to that financial information submitted to the Central Bank of Sri Lanka, Department of Census and Statistics, Department of Fiscal Policy, Department of Treasury Operations and Department of National Budget for decision making purposes.

## **5.2 Functioning as the Treasurer of Association of Government Accounts Organization 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 functioned as the Treasurer of the Association in the year 2017 as well and this Department extended its services within the Asian region maintaining the trust of the association in managing finances, reporting financial statements for the year 2017 of the Association to the member states.

## **5.3 Establishment of Integrated Treasury Management Information System**

For the purpose of implementing Integrated Treasury Financial Management System (ITMIS) for the Central Government of Sri Lanka, necessary policy decisions and action had been taken to migrate accounting data of Central Data Base (AS 400) server for period of 2006 to 2016 on same chart of account, and also 2017 January to October from old chart of account to new chart of account of ITMIS.

After the data transferred by the Free Balance Company which is the software development company of the project, it was checked and verified whether the correct data had been transferred to the ITMIS.

## **6. System Development, Training & Advance Accounts Division**

### **Activities of the section**

- Continues development of New CIGAS programme
- Recording of non-financial Assets

- Correcting defects arising in New CIGAS programme
- Organizing Training Programmes for New CIGAS programme
- Support CIGAS users when necessary
- Maintain Treasury Authorized Miscellaneous Advance Accounts, Authorized advance accounts for payment on behalf of other governments and other Advance Accounts
- Supervising, guiding, advising & monitoring activities of the Public Officers Advance B Accounts
- Issuing new copies of payroll software, assisting and advising on update old versions of payroll software

### **New CIGAS Accounting System**

Following services are being delivered to develop computer software system, maintain, training & advisory services.

- Providing guidance to maintain the accounting system and system development when necessary.
- Create accounting codes and analyze accounts in accordance with the existing regulations in order to maintain accurate financial reports and help to transfer them to the main accounting units.
- Facilitate main accounting units to check the validity of the information which obtained through acceptable formats with in a minimum period of time.
- Converting the data received from the Ministries & Departments to a meaningful format and feeding them to the Central Accounting System.
- Conducting training programmes to fulfill the requirements of Ministries & Departments and maintaining updated accounting system including payments, budgetary allocations focusing to next year requirements.

Further, in 2017 windows based new CIGAS has further developed to comply with 2018 requirements. Informed all institutions to stop submitting old CIGAS account

summaries from year 2017 January onwards and the department manage to upgrade entire intuitions to submit their summaries in new CIGAS. Asset accounting programme that introduced in 2015 has further developed and relevant officers have been trained in this regard through training programs conducted by the Department of State Accounts.

1. Commitment & Liabilities

The CIGAS system has been modified for the payment process through the commitment & liabilities.

As at the end of the day the commitment, liability, cash book, Assets & imprest details will be upload to the CIGAS web interface application.

The commitment & liabilities will be displayed & Treasury Operation Department (TOD) can view the updated commitment, liabilities through the web application & accordingly TOD is releasing the imprest to the respective Department.

2. Through the CIGAS web application each & every departments, cashbook balance can be viewed by TOD.
3. The budget celling & cash celling process are included in the CIGAS system & budget celling can be approved by Budget Department through the web application. Cash celling can be approved by TOD through web application.
4. In order to facilitate ITMIS the new chart of Accounts has been introduced in the CIGAS system.
5. Sub items has been introduced to the CIGAS System.

From October 2017 the department has organized year-end programs for accountants & other relevant officials to resolve accounting problems with regard to the Asset Accounting. In these programmes we emphasized the impotency of accurate reporting on time.

Department has conduct year end workshops, seminars and one day workshops with the help of several institutes and MILODA. Accountants & Subject officers participated for these sessions and mainly focused on responsibilities of accountants in this regard.

Altogether 21 workshops were conducted by the department including 08 at MILODA and 13 at outside.

Training programme on new developed CIGAS has conducted for 300 newly appointed subject officers and Accountants in Colombo & close by at MILODA in 20, 21 &27 December 2017.

These year-end programmes were focuses on preparation of 2017 year end accounts, 2018 opening accounts & issues arose up to now. All institutions has made their contribution to the asset accounting exercise.

Special CIGAS programs conduced in year 2017 as follows.

No	Date	Department / Institute	Venue	No of Participant	
1	2017.02.10/11	Survey Dep	Diyathalawa Surveying & Mapping Center	Accountants & Subject Officers	60
2	2017.02.17 /18	Chief Secretary's office Central Province	Gurudeniya Education Development Center	Accountants & Subject Officers	95
3	2017.02.27	Min/ Dep./DS office	"Randora" Auditorium	Subject Officers	55
4	2017.03.03/04	Department of Agriculture - Peradeniya	Agriculture Department, Peradeniya	Accountants & Subject Officers	50
5	2017.03.27	Department of Divineguma Development	Department of Divineguma Development Battaramulla	Accountants & Subject Officers	55
6	2017.03.28	District Secretariat Kurunegala	District Secretariat - Kurunegala	Accountants & Subject Officers	70
7	2017.03.30/31	Training requirements	"Randora" Auditorium	Subject Officers	50
8	2017.04.24/25	Chief Secretary's office - Southern Province	Management & Training Center Southern Province	Accountants	25
9	2017.04.28/29	Education Ministry	Meepe Education Center	Accountants & Subject Officers	65
10	2017.05.26/27	Education Ministry	National Education College - Ruwanpura	Accountants & Subject Officers	55
11	2017.06.09/10/12/13	Chief Secretary's office - Southern Province	Management & Training Center Southern Province	Accountants & Subject Officers	100
12	2017.06.15/16/17	Chief Secretary's office - Sabaragamuwa Provincial	Chief Secretary's office -Sabaragamuwa Provincial	Accountants & Subject Officers	85
13	2017.06.30 2017.07.03/06/07	Min/ Dep./DS office	"Randora" Auditorium	Accountants & Subject Officers	250
14	2017.07.20	Health Ministry	Medical Research Institute – Borella	Accountants & Subject Officers	75
15	2017.07.21	Survey Dep	Diyathalawa Surveying & Mapping Center	Accountants & Subject Officers	50
16	2017.08.17	Min/ Dep./DS office	"Randora" Auditorium	Accountants & Subject Officers	80
17	2017.08.18	Ministry of Mahaweli Development Environment	Ministry of Mahaweli Development Environment	Accountants & Subject Officers	62
18	2017.08.21	Dep of Agrarian Development	Dep of Agrarian Development	Accountants & Subject Officers	50
19	2017.09.14/15	Min/ Dep./DS office	"Randora" Auditorium	Accountants & Subject Officers	78
20	2017.09.18	Office of the Deputy Chief Secretary - NP	Jaffna	Accountants & Subject Officers	100
21	2017.09.25/26	Education Ministry	MILODA	Accountants & Subject Officers	78
22	2017.10.09/10	Min/ Dep./DS office	MILODA	Accountants & Subject Officers	80

## **Government Payroll Software**

Issuing new copies of Government Payroll System (GPS) computer software, updating old versions & providing guidance when necessary.

## **Public officers Advance B Account**

New circular has been introduced in connection with the submission of annual reconciliation statements of the Public Officer's Advance ' B ' Accounts in accordance with the FR 506 (D). New formats were introduced to fulfill the requirements of FR & circular institutes, as so many institutes failed to provide accurate reconciliation statements. New circular emphasized that using of new formats is compulsory from 2017 onwards.

It has been identified by the information collected and analyzed in relation to the Public Officer's Advance B Account that significant amount of loan balances are exist in the accounts without being recovered yet from the officers who have either retired or deceased. Lots of institutions fail to settle the above mentioned loan balances, using the allocations released by the Department of Pensions at the time of gratuity payment.

Another circular has been issued to rectify the above issue and it leads to eliminate unsettled balances from the Public Officer's Advance B Accounts.

Further, two meetings were organized with National Insurance Trust Fund (NITF) and Sri Lanka Insurance Cooperation to find out a way for settling of outstanding loans of the deceased persons who produces the above institutions as their guarantors. NITF has settled their amount and SLIC informed that they could settle it after obtaining the board approval.

Apart from that, number of meeting were organized to provide necessary instructions and guidance to identified institutions, that quarried by the General Audit with regard to the Public Officer's Advance B Accounts.

However, it has been observed that as per the analysis of individual balances of public officer's advance B Accounts of all Ministries and Departments, amount to be recovered from the transferred officers is Rs. Million 253, officers has gone abroad on no pay leave Rs. Million 4, officers permanently released to corporations/boards Rs. Million 10, deceased officers Rs. Million 43, retired officers Rs. Million 353, vacation of post/ job concluded officers Rs. Million 264, suspended officers Rs. Million 175, others Rs. Million 16. Instruction has been issued to the relevant institutions to recover the above mentioned amounts as per the directions stated in the Budget circular 118, paragraph number 4 and 4.5 of Sub section xxxiv of the Establishment Code.

Out of the 184 Institutions maintaining public officer's advance B Accounts, 88 institutions exceeds their authorized limits in year 2017 and 69 of them have taken steps to revised their limits. Necessary instructions has been given to the non revised institutions to revise their limits.

The department successfully attended to the duties specified in FR 119(2). Approvals have been granted to increase no. of recovering instalments for more than 60 as per the requests.

### **Treasury Authorized Miscellaneous Advance Accounts**

Purchasing of paddy through District Secretariats and losses of cash, stamps and tickets are handled through these accounts.

The amounts recovered in year 2017 from the District Secretariats/ Departments are as follows.



<b>Account No</b>	<b>District Secretariat</b>	<b>Amount settled (Rs.)</b>
7000/0/0/25003/419	Anuradhapura	351,032.00
7000/0/0/25003/420	Ampara	800,000.00
7000/0/0/25003/428	Kandy	420,000.00
7000/0/0/25003/443	Mathale	60,000.00
7000/0/0/25003/455	Department of Agrarian Development	1,786,613.58
<b>Total</b>		<b>3,417,645.58</b>

The amount write offed in year 2017 is as follows.

<b>Account No</b>	<b>District Secretariat</b>	<b>Amount cleared on write off or reimbursement</b>
7000/0/0/25003/418	Polonnaruwa	47,472,422.00
<b>Total</b>		<b>47,472,422.00</b>

Write off procedures has been adopted to the losses amount of Rs. 8,713,345.81 in relation to the natural disaster and sale of paddy on reduced price (according to the policy decision of the Government) in 'Yala' season of year 2000 and unsettled advance amount of paddy handed over to the World Food Program by the District secretariat of Polonnaruwa in 2004/2005. In addition to the above the amount of Rs.19,302,341.60 also written off due to dry and loss of weight of the paddy purchased by the cooperative societies and the paddy handed over to the prima company in 2002/2003. Steps have been taken to write off the total amount of Rs. 28,015,687.41 by obtaining the relevant allocations and DST's approval for the expenses of processing chargers, packing chargers, transport of paddy to the Paddy Marketing Board in 2000 'yala' season.

In addition to the above, RS.19,456,734.59 has been properly accounted by obtaining allocations in respect of General expenses paid as 0.60 cents per kg for the paddy purchased on 1999/2000 'Maha season', processing chargers, packing expenses and transport for the paddy handed over to the food Commissioner and Essential Service Commissioner and chargers for transport paddy to the Paddy Marketing Board.

The department has conducted six meeting with District Secretariat Polonnaruwa, Anuradhapura, Kandy, Kurunegala, Batticaloa, Agrarian Development Department, Food Commissioner Department & sub offices under purview and managed to recover Rs.50,890,067.58 of outstanding paddy advances in year 2017.

#### Advance Accounts for payments on behalf of other Governments

This account is being maintained for the purpose of payment pensions and widows pensions for the Sri Lankans who worked overseas. (Singapore, Malaysia, United Kingdom)

Pension payments and reimbursed amounts for the year 2017 are as follows.

State	Opening balance as at 01.01.2017 (Due reimbursement for the previous year) (Rs)	Paid pension amount during the year (Rs)	The amount reimbursed (Rs)	The further amount to be reimbursed as at 31.12.2017 (Rs)
British	413,954.66	2,523,791.53	2,336,718.31	601,027.88
Malaysia	92,164.09	290,545.09	277,516.28	105,192.90
Singapore	68,115.99	430,324.81	424,666.94	73,773.86
<b>Total</b>	<b>574,234.74</b>	<b>3,244,661.43</b>	<b>3,038,901.53</b>	<b>779,994.64</b>

Fifteen British pensioners drawn their pensions at the beginning of the year and it had become fourteen as one pensioner has deceased during the year 2017. Three Malaysian pensioners drawn their pension from the General Treasury and other four pensioners drawn their pension from District Secretariat Jaffna. Out of them one has deceased during the year 2017.

## **Other Advance Accounts**

As per the State Accounts Circular No. 251/2016, all institutions should submit their annual Advance Accounts to the Auditor General with a copy to the Department of State Accounts and Department of National Budget. However, the Bribery and Corruption Commission, Education Publication Department, Sri Lanka Navy, Prison Department, Sri Lanka Customs, Agriculture Department, Sri Lanka Railways and Government Factory did not submit their Accounts on due time. Hence, the Department informed them to submit the accounts on due time.

A meeting has been conducted by the department to provide necessary instructions and guidance to rectify the issues identified in the advance accounts and debts recovery of the Government Factory.

## **7. Payroll Development Division**

### **7.1 Improve Government Payroll Software and training Staff**

The Government Payroll System, which is currently used for the preparation of government ministries, Department has a technical problem with the implementation of the GPS computer program with the Windows Computer Operating System. Therefore, it has been identified as a national requirement for the preparation of updated payroll software with the new Windows operating system.

The payroll software and development division was established in this department on 6<sup>th</sup> January 2016 with the objective of completing this national requirement.

The main responsibility of this division is to develop a computer system for the payment of salaries by all ministries and departments of the central government and provincial councils. This division identifies the problems of the existing Salary

processing system in the public sector and identifies the improvements to be made to the new payroll system and smooth functioning with Integrate Treasury Management Information (ITMIS) that exist at the current stage of the development, and assist in the development of new payroll programming software.

## **8. Financial Information**

As per the summary report of expenditure, the utilization of recurrent provision and capital provision in the year 2017 was 97% and 45% respectively. The Departmental financial performance has been done in accordance with the Action Plan 2017 by effective utilization of recurrent and capital provisions. In 2017 a more convincing estimation has been done in the recurrent expenditure of this department and the expenditure incurred accordingly.

A sum of Rs. 3,394,718.00 has been granted as loans for officers within the maximum debits limit Rs. 4,000,000.00 of the Public Officers Advance “B” Account and the sum of Rs. 1,832,881.00 has been credited by exceeding the minimum credit limit of Rs. 1,500,000.00. At the end of the year, the debit balance of Advance Account No: 25001 was Rs. 9,177,536.15 and it was within the maximum debit balance limit of Rs.14,000,000.00. Accordingly, the department has been complied with the limits of the Advance Account during the year 2017.

The annual Appropriation and other accounts were prepared in terms of the State Accounts Circular No 258/2017 and have been submitted to the Auditor General within the stipulated period. In addition the Auditor General has submitted 23 audit queries and 04 internal audit queries during the year. All audit queries have been responded within the stipulates time.

**Department of State Accounts**  
**Statement of Financial Performance**  
**for the period ended 31<sup>st</sup> December 2017**

Rs.

Budget 2017	Note	Actual			
		2017	2016		
-	<b>Revenue Receipts</b>	-	-		
-	Income Tax	1	-		
-	Taxes on Domestic Goods & Services	2	-	} ACA-1	
-	Taxes on International Trade	3	-		
-	Non Tax Revenue & Others	4	-		
-	<b>Total Revenue Receipts (A)</b>		-		
-	<b>Non Revenue Receipts</b>		-		
-	Treasury Imprests		277,958,000	187,810,000	ACA-3
-	Deposits		548,501	42,287	ACA-4
-	Advance Accounts		59,050,814	202,200,054	ACA-5
-	Other Receipts		1,713,137	4,351,107	W-1
-	<b>Total Non Revenue Receipts (B)</b>		<b>339,270,452</b>	<b>394,403,448</b>	
-	<b>Total Revenue Receipts &amp; Non Revenue Receipts C = (A)+(B)</b>		<b>339,270,452</b>	<b>394,403,448</b>	
	<b>Less: Expenditure</b>				
-	<b>Recurrent Expenditure</b>		-	-	
35,135,000	Wages, Salaries & Other Employment Benefits	5	34,147,674	33,852,991	} ACA-2(ii)
8,282,000	Other Goods & Services	6	7,946,704	6,633,166	
811,000	Subsidies, Grants and Transfers	7	801,007	723,414	
-	Interest Payments	8	-	-	
-	Other Recurrent Expenditure	9	-	-	
44,228,000	<b>Total Recurrent Expenditure (D)</b>		<b>42,895,385</b>	<b>41,209,571</b>	
	<b>Capital Expenditure</b>				
780,000	Rehabilitation & Improvement of Capital Assets	10	444,795	313,039	} ACA-2(ii)
600,000	Acquisition of Capital Assets	11	510,837	443,758	
-	Capital Transfers	12	-	-	
-	Acquisition of Financial Assets	13	-	-	
2,500,000	Capacity Building	14	796,108	727,861	
-	Other Capital Expenditure	15	-	-	
3,880,000	<b>Total Capital Expenditure (E)</b>		<b>1,751,740</b>	<b>1,484,658</b>	
	<b>Main Ledger Expenditure (F)</b>		<b>245,334,363</b>	<b>247,545,201</b>	
	<b>Deposit Payments</b>		548,501	42,287	ACA-4
	<b>Advance Payments</b>		9,429,601	91,518,761	ACA-5
	<b>Other Main Ledgers</b>		235,356,261	155,984,153	W-2
	<b>Total Expenditure G = (D+E+F)</b>		<b>289,981,488</b>	<b>290,239,431</b>	
48,108,000	<b>Imprest Balance as at 31<sup>st</sup> December 2017 H = (C-G)</b>		<b>49,288,964</b>	<b>104,164,017</b>	

**Department of State Accounts  
Statement of Financial Position  
As at 31<sup>st</sup> December 2017**

	Note	Actual	
		2017 Rs	2016 Rs
<b><u>Non Financial Assets</u></b>			
Property, Plant & Equipment	ACA-6	31,120,227	17,013,803
<b><u>Financial Assets</u></b>			
Advance Accounts	ACA-5	183,557,383	233,178,596
Cash & Cash Equivalents	ACA-3	195,599	299,733
<b>Total Assets</b>		<b>214,873,209</b>	<b>250,492,132</b>
<b><u>Net Assets / Equity</u></b>			
Net Worth		183,557,383	233,178,596
Property, Plant & Equipment Reserve		31,120,227	17,013,803
<b><u>Current Liabilities</u></b>			
Deposits Accounts	ACA-4	-	-
Imprest Balance	ACA-3	195,599	299,733
<b>Total Liabilities</b>		<b>214,873,209</b>	<b>250,492,132</b>

Detail Accounting Statements in ACA format Nos. 2 to 6 presented in pages from 04 to 48 and other Notes to accounts presented in pages from 49 to 57 are form integral parts of these Financial Statements. We hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with Treasury Books of Accounts and found correct.

Sgd.By :  
Accounting Officer  
Name : S.G. Senarathna  
Designation : Director General  
Department of State Accounts  
Date : .04.2018

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Sgd.By :  
Assistant Director (Finance)  
Name : P.G.K. Nilanka

Date : .04.2018

**Department of State Accounts**  
**Statement of Cash Flows**  
**for the Period ended 31<sup>st</sup> December 2017**

	Actual	
	2017 Rs.	2016 Rs.
<b><u>Cash Flows from Operating Activities</u></b>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	286,876,071	201,666,238
<b>Total Cash generated from Operations (a)</b>	<b>286,876,071</b>	<b>201,666,238</b>
<b><u>Less - Cash disbursed for:</u></b>		
Personal Emoluments & Operating Payments	42,075,378	37,566,236
Subsidies & Transfer Payments	801,007	723,414
Finance Costs - Imprest Settlement to Treasury	-	-
Other Main Ledger Expenditure	242,052,347	161,592,247
<b>Total Cash disbursed for Operations (b)</b>	<b>284,928,732</b>	<b>199,881,897</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-( b)</b>	<b>1,947,339</b>	<b>1,784,341</b>
<b><u>Cash Flows from Investing Activities</u></b>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
<b>Total Cash generated from Investing Activities (d)</b>	<b>-</b>	<b>-</b>
<b><u>Less - Cash disbursed for:</u></b>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	1,751,740	1,484,608
<b>Total Cash disbursed for Investing Activities (e)</b>	<b>1,751,740</b>	<b>1,484,608</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES( F)=(d)-(e)</b>	<b>(1,751,740)</b>	<b>(1,484,608)</b>
<b>NET CASH FLOWS FROM OPERATING &amp; INVESTMENT ACTIVITIES (g)=( c) + (f)</b>	<b>195,599</b>	<b>299,733</b>
<b><u>Cash Flows from Financing Activities</u></b>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
<b>Total Cash generated from Financing Activities (h)</b>	<b>-</b>	<b>-</b>
<b><u>Less - Cash disbursed for:</u></b>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Change in Deposit Accounts and Other Liabilities	-	-
<b>Total Cash disbursed for Financing Activities (i)</b>	<b>-</b>	<b>-</b>
<b>NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Cash (k) = (g) -(j)</b>	<b>195,599</b>	<b>299,733</b>
<b>Opening Cash Balance as at 01<sup>st</sup> January</b>	<b>-</b>	<b>-</b>
<b>Closing Cash Balance as at 31<sup>st</sup> December</b>	<b>195,599</b>	<b>299,733</b>

## Summary of Expenditure by Programme for the period ended 31st December 2017

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

							Rs.
Programme Number given in Annual Estimates	Title of the Expenditure	Annual Budget Provision  (1)	Supplementary Estimate Provision  (2)	FR 66/69 Transfers  (3)	Total Net Provision  (4)=(1)+(2)+(3)	Total Expenditure  (5)	Net Effect Savings / (Excesses)  (6)=(4)-(5)
Programme (1)	(1) Recurrent	42,728,000	1,500,000	396,000	44,228,000	42,895,385	1,332,615
	(2) Capital	3,500,000	380,000	-	3,880,000	1,751,740	2,128,260
	<b>Sub Total</b>	<b>46,228,000</b>	<b>1,880,000</b>	<b>-</b>	<b>48,108,000</b>	<b>44,647,125</b>	<b>3,460,875</b>
Programme (2)	(1) Recurrent						
	(2) Capital						
	<b>Sub Total</b>	-	-	-	-	-	-
	<b>Grand Total</b>	<b>46,228,000</b>	<b>1,880,000</b>	<b>-</b>	<b>48,108,000</b>	<b>44,647,125</b>	<b>3,460,875</b>



## Statement of Expenditure by Programme

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Programme (1)				Programme (2)						Total Expenditure
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)	
<i>Recurrent Expenditure</i>											
<b>Personal Emoluments</b>	<b>35,200,000</b>	-	<b>(65,000)</b>	<b>35,135,000</b>	<b>34,147,674</b>	-	-	-	-	-	<b>34,147,674</b>
1001 - Salaries & Wages	19,200,000		(65,000)	19,135,000	18,370,415						18,370,415
1002 - Overtime & Holiday Payments	500,000			500,000	457,912						457,912
1003 - Other Allowances	15,500,000			15,500,000	15,319,347						15,319,347
<b>Travelling Expenditure</b>	<b>1,425,000</b>	<b>900,000</b>	<b>180,000</b>	<b>2,505,000</b>	<b>2,480,192</b>	-	-	-	-	-	<b>2,480,192</b>
1101 - Domestic	75,000		(20,000)	55,000	39,494						39,494
1102 - Foreign	1,350,000	900,000	200,000	2,450,000	2,440,698						2,440,698
<b>Supplies</b>	<b>2,500,000</b>	-	<b>(50,000)</b>	<b>2,450,000</b>	<b>2,410,945</b>	-	-	-	-	-	<b>2,410,945</b>
1201 - Stationery & Office Requisites	1,050,000		(65,000)	985,000	950,994						950,994
1202 - Fuel	1,350,000		(75,000)	1,275,000	1,272,291						1,272,291
1203 - Diets & Uniforms	100,000		90,000	190,000	187,659						187,659
1204 - Medical Supplies											
1205 - Other											

## Statement of Expenditure by Programme

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Code	Programme (1)					Programme (2)					Total Expenditure Rs.
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)	
<b><u>Maintenance Expenditure</u></b>	<b>1,228,000</b>	<b>600,000</b>	<b>20,000</b>	<b>1,848,000</b>	<b>1,785,504</b>	-	-	-	-	-	<b>1,785,504</b>
1301 - Vehicles	900,000		70,000	970,000	954,573						954,573
1302 - Plant and Machinery	278,000	600,000		878,000	830,931						830,931
1303 - Building and Structures	50,000		(50,000)	-	-						-
<b><u>Services</u></b>	<b>1,525,000</b>	-	<b>(46,000)</b>	<b>1,479,000</b>	<b>1,270,063</b>	-	-	-	-	-	<b>1,270,063</b>
1401 - Transport				-							-
1402 - Postal & Communication	1,400,000		(61,000)	1,339,000	1,140,332						1,140,332
1403 - Electricity & Water											
1404 - Rents & Local Taxes											
1405 - Other											
1406 - Interest Payment for Leasing vehicles											
1407 - Capital Carrying Cost of Government											
1408 - Lease Rental for Vehicles Procured under Operational Leasing											
1409 - Other	125,000		15,000	140,000	129,731						129,731
<b><u>Transfers</u></b>	<b>850,000</b>	-	<b>(39,000)</b>	<b>811,000</b>	<b>801,007</b>	-	-	-	-	-	<b>801,007</b>
1501 - Welfare Programmes											
1502 - Retirement Benefits											
1503 - Public Institutions											
1504 - Development Subsidies											
1505 - Subscriptions and Contributions Fees	250,000		21,000	271,000	270,168						270,168

## Statement of Expenditure by Programme

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Code	Programme (1)				Programme (2)						Total Expenditure
	Provisions				Expenditure	Provisions				Expenditure	
	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)	
1506 - Property Loan Interest to Public Servants	600,000	-	60,000	660,000	530,839	-	-	-	-	-	530,839
1507 - Contribution to Provincial Councils	-	-	-	-	-	-	-	-	-	-	-
1508 - Other	-	-	-	-	-	-	-	-	-	-	-
1509 - Contribution to Contingencies Fund	-	-	-	-	-	-	-	-	-	-	-
<b>Interest Payment</b>	-	-	-	-	-	-	-	-	-	-	-
1601 - Domestic Debt	-	-	-	-	-	-	-	-	-	-	-
1602 - Foreign Debt	-	-	-	-	-	-	-	-	-	-	-
1603 - Discounts on Treasury Bills and Treasury Bonds	-	-	-	-	-	-	-	-	-	-	-
<b>Other Recurrent Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
1701 - Losses & Write off	-	-	-	-	-	-	-	-	-	-	-
1702 - Contingency Services	-	-	-	-	-	-	-	-	-	-	-
1703 - Implementation of the Official Languages Policy	-	-	-	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>42,728,000</b>	<b>1,500,000</b>	<b>-</b>	<b>44,228,000</b>	<b>42,895,385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,895,385</b>
<b>Capital Expenditure</b>											
<b>Rehabilitation &amp; Improvements of Capital Assets</b>	<b>400,000</b>	<b>380,000</b>	<b>-</b>	<b>780,000</b>	<b>444,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>444,795</b>
2001 - Building & Structures	-	380,000	-	380,000	377,007	-	-	-	-	-	377,007
2002 - Plant, Machinery & Equipment	100,000	-	-	100,000	33,953	-	-	-	-	-	33,953
2003 - Vehicles	300,000	-	-	300,000	33,835	-	-	-	-	-	33,835
<b>Acquisition of Capital Assets</b>	<b>600,000</b>	<b>-</b>	<b>-</b>	<b>600,000</b>	<b>510,837</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>510,837</b>
2101 - Vehicles	-	-	-	-	-	-	-	-	-	-	-
2102 - Furniture & Office Equipment	600,000	-	-	600,000	510,837	-	-	-	-	-	510,837

## Statement of Expenditure by Programme

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Code	Programme (1)				Expenditure	Programme (2)				Expenditure	Total Expenditure
	Provisions					Provisions					
	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)	
2103 - Plant, Machinery & Equipment											
2104 - Buildings & Structures	-										
2105 - Lands & Land Improvements											
2106 - Software Development											
2108 - Capital Payment for Leased Vehicles											
<b>Capital Transfers</b>	-	-	-	-	-	-	-	-	-	-	-
2201 - Public Institutions											
2202 - Development Assistance											
2203 - Contribution to Provincial Councils											
2204 - Transfers Abroad											
2205 - Capital Grants to Non-Public Institution											
<b>Acquisition of Financial Assets</b>	-	-	-	-	-	-	-	-	-	-	-
2301 - Equity Contribution											
2302 - On-Lending											
<b>Capacity Building</b>	<b>2,500,000</b>	-	-	<b>2,500,000</b>	<b>796,108</b>	-	-	-	-	-	<b>796,108</b>
2401 - Staff Training	2,500,000			2,500,000	796,108						796,108
<b>Other Capital Expenditure</b>	-	-	-	-	-	-	-	-	-	-	-
2501 Restructuring											
2502 Investments											
2503 Contingency Services											
2504 Contribution to Provincial Councils											
2505 - Procurement Preparedness											
2506 - Infrastructure Development											

## Statement of Expenditure by Programme

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Code	Programme (1)				Programme (2)					Total Expenditure	
	Provisions				Expenditure	Provisions					Expenditure
	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision		
(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)	(7)	(8)	(9)=(6)+(7)+(8)	(10)	(11)=(5)+(10)	
2507 - Research and Development 2509 - Other											
<b>Grand Total</b>	<b>3,500,000</b>	<b>380,000</b>	<b>-</b>	<b>3,880,000</b>	<b>1,751,740</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,751,740</b>
<b>Total Recurrent &amp; Capital Expenditure</b>	<b>46,228,000</b>	<b>1,880,000</b>	<b>-</b>	<b>48,108,000</b>	<b>44,647,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,647,125</b>

Sgd.By :  
Assistant Director (Finance)  
Date : .04.2018

Statement of Expenditure for the period ended 31<sup>st</sup> December 2017

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Provisions				Expenditure			Net Effect		
	Finance Code	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept . Under the FR. 208 ( As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)= (5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100
<b>Recurrent Expenditure</b>										
Programme (1)										
Prog./Proj./Sub proj./Object code										
<b>NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES &amp; OTHER EMPLOYMENT BENEFITS</b>										
<b>Personal Emoluments</b>										
1001 Salaries & Wages	11	19,200,000		(65,000)	19,135,000	18,370,415		18,370,415	764,585	4%
1002 Overtime & Holiday Payments	11	500,000			500,000	457,912		457,912	42,088	8%
1003 Other Allowances	11	15,500,000			15,500,000	15,300,347	19,000	15,319,347	180,653	1%
		<b>35,200,000</b>	<b>-</b>	<b>(65,000)</b>	<b>35,135,000</b>	<b>34,128,674</b>	<b>19,000</b>	<b>34,147,674</b>	<b>987,326</b>	<b>3%</b>
<b>NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS &amp; SERVICES</b>										
<b>Travelling Expenditure</b>										
1101 Domestic	11	75,000		(20,000)	55,000	39,495		39,495	15,506	28%
1102 Foreign	11	1,350,000	900,000	200,000	2,450,000	2,440,698		2,440,698	9,302	0%
<b>Total (a)</b>		<b>1,425,000</b>	<b>900,000</b>	<b>180,000</b>	<b>2,505,000</b>	<b>2,480,192</b>	<b>-</b>	<b>2,480,192</b>	<b>24,808</b>	<b>1%</b>
<b>Supplies</b>										
1201 Stationery & Office Requisites	11	1,050,000		(65,000)	985,000	950,994		950,994	34,006	3%
1202 Fuel	11	1,350,000		(75,000)	1,275,000	1,272,291		1,272,291	2,709	0%

Statement of Expenditure for the period ended 31<sup>st</sup> December 2017

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Provisions					Expenditure			Net Effect	
	Finance Code	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept . Under the FR. 208 ( As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100
1203 Diets & Uniforms	11	100,000		90,000	190,000	187,659		187,659	2,341	1%
1204 Medical Supplies					-					
1205 Other										
<b>Total (b)</b>		<b>2,500,000</b>	<b>-</b>	<b>(50,000)</b>	<b>2,450,000</b>	<b>2,410,945</b>	<b>-</b>	<b>2,410,945</b>	<b>39,055</b>	<b>2%</b>
<b><u>Maintenance Expenditure</u></b>										
1301 Vehicles	11	900,000		70,000	970,000	954,573		954,573	15,427	2%
1302 Plant and machinery	11	278,000	600,000		878,000	830,931		830,931	47,069	5%
1303 Building and Structures	11	50,000		(50,000)	-					
<b>Total (c)</b>		<b>1,228,000</b>	<b>600,000</b>	<b>20,000</b>	<b>1,848,000</b>	<b>1,785,504</b>	<b>-</b>	<b>1,785,504</b>	<b>62,496</b>	<b>3%</b>
<b><u>Services</u></b>										
1401 Transport					-					
1402 Postal & Communication	11	1,400,000		(61,000)	1,339,000	1,140,332		1,140,332	198,668	15%
1403 Electricity & Water										
1404 Rents & Local Taxes										
1405 Other										
1406 Interest Payment for Leasing vehicles										
1407 Capital carrying Cost of Government										
1408 Lease Rental for Vehicles Procured under Operational Leasing										
1409 Other	11	125,000		15,000	140,000	129,731		129,731	10,269	7%
<b>Total (d)</b>		<b>1,525,000</b>	<b>-</b>	<b>(46,000)</b>	<b>1,479,000</b>	<b>1,270,063</b>	<b>-</b>	<b>1,270,063</b>	<b>208,937</b>	<b>14%</b>
<b>Total Expenditure on Other Goods &amp; Services (a+b+c+d)</b>		<b>6,678,000</b>	<b>1,500,000</b>	<b>104,000</b>	<b>8,282,000</b>	<b>7,946,704</b>	<b>-</b>	<b>7,946,704</b>	<b>335,296</b>	<b>4%</b>

Statement of Expenditure for the period ended 31<sup>st</sup> December 2017

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.										
NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES <u>Transfers</u> 1501 Welfare Programmes 1502 Retirement Benefits 1503 Public Institutions 1504 Development Subsidies 1505 Subscriptions and Contributions fees 1506 Property Loan Interest to Public Servants 1507 Contribution to Provincial Councils 1508 Other 1509 - Contribution to Contingencies Fund <b>Total</b>	Finance Code	Annual Budget Provision	Provisions		Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept . Under the FR. 208 (As per the Treasury Printouts)	Total Expenditure	Net Effect	
			Supplementary Estimate Provision	FR 66/69 Transfers					Savings / Excess	Savings / Excess as a % of Revised Estimate
	11	250,000		21,000	271,000	270,168	270,168	832	0%	
	11	600,000 (1)	(2)	(60,000) (3) (-)/+	540,000 (4)=(1)-(2)-(3)	530,839 (5)	530,839 (7)=(5)+(6)	9,161 (8)=(4)-(7)	(9)=(8)/(4)*100 00	
<b>Total</b>		<b>850,000</b>	<b>-</b>	<b>(39,000)</b>	<b>811,000</b>	<b>801,007</b>	<b>-</b>	<b>9,993</b>	<b>1%</b>	
NOTE - 8 - OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS 1601 Domestic Debt 1602 Foreign Debt 1603 Discounts on Treasury Bills and Treasury Bonds <b>Total</b>		-	-	-	-	-	-	-	-	
NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE 1701 Losses & Write off 1702 Contingency Services 1703 Implementation of the Official Languages Policy <b>Total</b>		-	-	-	-	-	-	-	-	



Statement of Expenditure for the period ended 31<sup>st</sup> December 2017

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Finance Code	Provisions				Expenditure			Net Effect	
		Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept . Under the FR. 208 ( As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100
Programme (1)										
<b>Grand Total (Notes 5 to 9) Total Recurrent Expenditure</b>										
		42,728,000	1,500,000	-	44,228,000	42,876,385	19,000	42,895,385	1,332,615	3%
<b>Capital Expenditure</b>										
Programme (1)										
<b>OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT</b>										
<b>NOTE - 10 Rehabilitation &amp; Improvements of Capital Assets</b>										
2001 Buildings & Structures	11	-	380,000		380,000	377,007		377,007	2,993	1%
2002 Plant, Machinery & Equipment	11	100,000			100,000	33,953		33,953	66,047	66%
2003 Vehicles	11	300,000			300,000	33,835		33,835	266,165	89%
<b>Total (a)</b>		<b>400,000</b>	<b>380,000</b>	<b>-</b>	<b>780,000</b>	<b>444,795</b>	<b>-</b>	<b>444,795</b>	<b>335,205</b>	<b>43%</b>
<b>NOTE - 11 Acquisition of Capital Assets</b>										
2101 Vehicles										
2102 Furniture & Office Equipment	11	600,000			600,000	510,837		510,837	89,163	15%
2103 Plant, Machinery & Equipment										
2104 Buildings & Structures										
2105 Lands & Land Improvements										
2106 Software Development										
2108 Capital Payment for Leased Vehicles				39						
<b>Total (b)</b>		<b>600,000</b>	<b>-</b>	<b>-</b>	<b>600,000</b>	<b>510,837</b>	<b>-</b>	<b>510,837</b>	<b>89,163</b>	<b>15%</b>

Statement of Expenditure for the period ended 31<sup>st</sup> December 2017

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Provisions				Expenditure			Net Effect		
	Finance Code	Annual Budget Provision	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Expenditure as per the Cash Book	Expenditure incurred by Other Ministry/Dept . Under the FR. 208 ( As per the Treasury Printouts)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100
<b>NOTE -12 Capital Transfers</b>										
2201 Public Institutions										
2202 Development Assistance										
2203 Contribution to Provincial Councils										
2204 Transfers Abroad										
2205 Capital Grants to Non-Public Institution										
<b>Total ( c )</b>		-	-	-	-	-	-	-	-	-
<b>NOTE - 13 Acquisition of Financial Assets</b>										
2301 Equity Contribution										
2302 On-Lending										
<b>Total ( d )</b>		-	-	-	-	-	-	-	-	-
<b>NOTE - 14 Capacity Building</b>										
2401 Staff Training	11	2,500,000			2,500,000	796,108		796,108	1,703,892	68%
<b>Total ( e )</b>		<b>2,500,000</b>	-	-	<b>2,500,000</b>	<b>796,108</b>	-	<b>796,108</b>	<b>1,703,892</b>	<b>68%</b>
<b>NOTE - 15 Other Capital Expenditure</b>										
2501 Restructuring										
2502 Investments										
2503 Contingency Services										
2504 Contribution to Provincial Councils										
2505 Procurement Preparedness										
2506 Infrastructure Development										
2507 Research and Development										
2509 Other										
<b>Total ( f )</b>		-	-	-	-	-	-	-	-	-

Statement of Expenditure for the period ended 31<sup>st</sup> December 2017

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Finance Code	Provisions				Expenditure			Net Effect	
		Annual Budget Provision (1)	Supplementary Estimate Provision (2)	FR 66/69 Transfers (3) (-)/+	Total Net Provision (4)=(1)+(2)+(3)	Expenditure as per the Cash Book (5)	Expenditure incurred by Other Ministry/Dept . Under the FR. 208 (As per the Treasury Printouts) (6)	Total Expenditure (7)=(5)+(6)	Savings / Excess (8)=(4)-(7)	Savings / Excess as a % of Revised Estimate (9)=(8)/(4)*100
Programme (1)										
Total Expenditure on Public Investments (a+b+c+d+e+f)		3,500,000	380,000	-	3,880,000	1,751,740	-	1,751,740	2,128,260	55%
Grand Total (Notes 5 to 15) - Total Expenditure		46,228,000	1,880,000	-	48,108,000	44,628,125	19,000	44,647,125	3,460,875	7%

Sgd.By :  
Assistant Director (Finance)  
Date : .04.2018

**Explanation for Variance between Original Expenditure Estimate and Revised Expenditure Estimate**

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

						Rs.
<b>Recurrent Expenditure</b>						
<b>Expenditure Code Programme (1)</b>	<b>Description</b>	<b>Original Expenditure Estimate Rs.</b>	<b>Revised Expenditure Estimate Rs.</b>	<b>Variance</b>	<b>Variance as a % of Original Expenditure Estimate</b>	<b>Reasons for Variance</b>
Prog./Proj./Sub proj./Object code						
<b>NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES &amp; OTHER EMPLOYMENT BENEFITS</b>						
<b>Personal Emoluments</b>						
1001 Salaries & Wages		19,200,000	19,135,000	(65,000)	0%	
1002 Overtime & Holiday Payments		500,000	500,000	-	0%	
1003 Other Allowances		15,500,000	15,500,000	-	0%	
		<b>35,200,000</b>	<b>35,135,000</b>	<b>(65,000)</b>	<b>0%</b>	
<b>NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS &amp; SERVICES</b>						
<b>Travelling Expenditure</b>						
1101 Domestic		75,000	55,000	(20,000)	-27%	Travelling expenses has incurred only for the essential duties. Hence allocation transferred to other object codes.
1102 Foreign		1,350,000	2,450,000	1,100,000	81%	Rs. 900,000 supplementary allocation obtained and Rs. 200,000 allocation transferred through FR 66 to pay for foreign training.
<b>Total (a)</b>		<b>1,425,000</b>	<b>2,505,000</b>	<b>1,080,000</b>	<b>76%</b>	
<b>Supplies</b>						
1201 Stationery & Office Requisites		1,050,000	985,000	(65,000)	-6%	Expense for stationery has been minimized due to better utilization. Hence allocation transferred to other object codes
1202 Fuel		1,350,000	1,275,000	(75,000)	-6%	Pool vehicle has been used only for the essential duties. Hence allocation transferred to other object codes.
1203 Diets & Uniforms		100,000	190,000	90,000	90%	Incurred more expense for meeting and discussion in relation to Island Account and Accounting of non financial Assets. Hence allocation transferred through FR 66.
1204 Medical Supplies						
1205 Other						
<b>Total (b)</b>		<b>2,500,000</b>	<b>2,450,000</b>	<b>(50,000)</b>	<b>-2%</b>	

**Explanation for Variance between Original Expenditure Estimate and Revised Expenditure Estimate**

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

						Rs.
Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for Variance
<b>Maintenance Expenditure</b>						
1301	Vehicles	900,000	970,000	70,000	8%	Allocation transferred through FR 66 due to unintended essential repairs.
1302	Plant and machinery	278,000	878,000	600,000	216%	Rs 878,000 supplementary allocation obtained due to essential maintenance of plants and machinery.
1303	Building and Structures	50,000	-	(50,000)	-100%	Maintenance expenditure has not occurred as expected. Hence allocation transferred to other object codes.
<b>Total ( c )</b>		<b>1,228,000</b>	<b>1,848,000</b>	<b>620,000</b>	<b>50%</b>	
<b>Services</b>						
1401	Transport					
1402	Postal & Communication	1,400,000	1,339,000	(61,000)	-4%	Postal and Communication expenditure has not occurred as expected. Hence allocation transferred to other object
1403	Electricity & Water					
1404	Rents & Local Taxes					
1405	Other					
1406	Interest Payment for Leasing vehicles					
1407	Capital carrying Cost of Government					
1408	Lease Rental for Vehicles Procured under Operational Leasing					
1409	Other	125,000	140,000	15,000	12%	Allocation transferred through FR 66 due to increase of payment to third parties.
<b>Total (d)</b>		<b>1,525,000</b>	<b>1,479,000</b>	<b>(46,000)</b>	<b>-3%</b>	
<b>Total Expenditure on Other Goods &amp; Services (a+b+c+d)</b>		<b>6,678,000</b>	<b>8,282,000</b>	<b>1,604,000</b>	<b>24%</b>	

**Explanation for Variance between Original Expenditure Estimate and Revised Expenditure Estimate**

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for Variance
<b>NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS &amp; SUBSIDIES</b>						
<b>Transfers</b>						
1501	Welfare Programmes					
1502	Retirement Benefits					
1503	Public Institutions					
1504	Development Subsidies					
1505	Subscriptions and Contributions fees	250,000	271,000	21,000	8%	Allocation transferred through FR 66 due to payment of officers membership fee.
1506	Property Loan Interest to Public Servants	600,000	540,000	(60,000)	-10%	Property loan interest has not occurred as expected. Hence allocation transferred to other object codes.
1507	Contribution to Provincial Councils					
1508	Other					
1509	Contribution to Contingencies Fund					
<b>Total</b>		<b>850,000</b>	<b>811,000</b>	<b>(39,000)</b>	<b>-5%</b>	
<b>NOTE - 8 - OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS</b>						
1601	Domestic Debt					
1602	Foreign Debt					
1603	Discounts on Treasury Bills and Treasury Bonds					
<b>Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**Explanation for Variance between Original Expenditure Estimate and Revised Expenditure Estimate**

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for Variance
<b>NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</b>						
	1701 Losses & Write off					
	1702 Contingency Services					
	1703 Implementation of the Official Languages Policy					
<b>Total</b>		-	-	-	-	
<u>Programme (1)</u>						
<b>Grand Total (Notes 5 to 9) Total Recurrent Expenditure</b>		<b>42,728,000</b>	<b>44,228,000</b>	<b>1,500,000</b>	<b>4%</b>	
<b>Capital Expenditure</b>						
<u>Programme (1)</u>						
<b>OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT</b>						
<b>NOTE - 10 Rehabilitation &amp; Improvements of Capital Assets</b>						
	2001 Buildings & Structures	-	380,000	380,000	0%	
	2002 Plant, Machinery & Equipment	100,000	100,000	-	0%	
	2003 Vehicles	300,000	300,000	-	0%	
<b>Total (a)</b>		<b>400,000</b>	<b>780,000</b>	<b>380,000</b>	<b>95%</b>	

**Explanation for Variance between Original Expenditure Estimate and Revised Expenditure Estimate**

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for Variance
<b>NOTE - 11 Acquisition of Capital Assets</b>						
2101	Vehicles					
2102	Furniture & Office Equipment	600,000	600,000	-	0%	
2103	Plant, Machinery & Equipment					
2104	Buildings & Structures					
2105	Lands & Land Improvements					
2106	Software Development					
2108	Capital Payment for Leased Vehicles					
<b>Total (b)</b>		<b>600,000</b>	<b>600,000</b>	<b>-</b>	<b>0%</b>	
<b>NOTE - 12 Capital Transfers</b>						
2201	Public Institutions					
2202	Development Assistance					
2203	Contribution to Provincial Councils					
2204	Transfers Abroad					
2205	Capital Grants to Non-Public Institution					
<b>Total (c)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NOTE - 13 Acquisition of Financial Assets</b>						
2301	Equity Contribution					
2302	On-Lending					
<b>Total (d)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NOTE - 14 Capacity Building</b>						
2401	Staff Training	2,500,000	2,500,000	-	0%	
<b>Total (e)</b>		<b>2,500,000</b>	<b>2,500,000</b>	<b>-</b>	<b>0%</b>	



### Explanation for Variance between Original Expenditure Estimate and Revised Expenditure Estimate

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Original Expenditure Estimate Rs.	Revised Expenditure Estimate Rs.	Variance	Variance as a % of Original Expenditure Estimate	Reasons for Variance
<b>NOTE - 15 Other Capital Expenditure</b>						
2501	Restructuring					
2502	Investments					
2503	Contingency Services					
2504	Contribution to Provincial Councils					
2505	Procurement Preparedness					
2506	Infrastructure Development					
2507	Research and Development					
2509	Other					
<b>Total (f)</b>		-	-	-	-	
<u>Programme (1)</u>						
<b>Total Expenditure on Public Investments (a+b+c+d+e+f)</b>		3,500,000	3,880,000	380,000	11%	
<b>Grand Total (Notes 5 to 15)</b>		46,228,000	48,108,000	1,880,000	4%	

Sgd.By :  
Assistant Director (Finance)  
Date : .04.2018

## Explanation for Variance between Revised Expenditure Estimate and Actual Expenditure

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Revised Expenditure Estimate Rs.	Actual Expenditure Rs.	Savings/ (Excess) Rs.	Variance as a % of Revised Expenditure Estimate	Reasons for Variance
<b>Recurrent Expenditure</b>						
<u>Programme (1)</u>						
Prog./Proj./Sub proj./Object code						
<b>NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES &amp; OTHER EMPLOYMENT BENEFITS</b>						
<b>Personal Emoluments</b>						
1001	Salaries & Wages	19,135,000	18,370,415	764,585	4%	Casual savings.
1002	Overtime & Holiday Payments	500,000	457,912	42,088	8%	Limited request for Overtime & Holiday Payments.
1003	Other Allowances	15,500,000	15,319,347	180,653	1%	Casual savings.
		<b>35,135,000</b>	<b>34,147,674</b>	<b>987,326</b>	<b>3%</b>	
<b>NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS &amp; SERVICES</b>						
<b>Travelling Expenditure</b>						
1101	Domestic	55,000	39,495	15,506	28%	Occurance of domestic travelling expenditure was less than expected.
1102	Foreign	2,450,000	2,440,698	9,302	0%	Casual savings.
	<b>Total (a)</b>	<b>2,505,000</b>	<b>2,480,193</b>	<b>24,808</b>	<b>1%</b>	
<b>Supplies</b>						
1201	Stationery & Office Requisites	985,000	950,994	34,006	3%	Casual savings.
1202	Fuel	1,275,000	1,272,291	2,709	0%	Casual savings.

## Explanation for Variance between Revised Expenditure Estimate and Actual Expenditure

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Revised Expenditure Estimate Rs.	Actual Expenditure Rs.	Savings/ (Excess) Rs.	Variance as a % of Revised Expenditure Estimate	Reasons for Variance
1203 Diet and Uniform		190,000	187,659	2,341	1%	Casual savings.
1204 Medical Supplies						
1205 Other						
<b>Total (b)</b>		<b>2,450,000</b>	<b>2,410,944</b>	<b>39,056</b>	<b>2%</b>	
<b><u>Maintenance Expenditure</u></b>						
1301 Vehicles		970,000	954,573	15,427	2%	Casual savings
1302 Plant and machinery		878,000	830,931	47,069	5%	Casual savings
1303 Building and Structures		-	-	-		
<b>Total (c)</b>		<b>1,848,000</b>	<b>1,785,504</b>	<b>62,496</b>	<b>3%</b>	
<b><u>Services</u></b>						
1401 Transport						
1402 Postal & Communication		1,339,000	1,140,332	198,668	15%	Telephone allownace was not paid as a staff officer was on nopay leave & to settle liabilities which occurred at the end of the year.
1403 Electricity & Water						
1404 Rents & Local Taxes						
1405 Other						
1406 Interest Payment for Leasing vehicles						
1407 Capital carrying Cost of Government						
1408 Lease Rental for Vehicles Procured under Operational Leasing						
1409 Other		140,000	129,731	10,269	7%	To settle liabilities which occurred at the end of the year.
<b>Total</b>		<b>1,479,000</b>	<b>1,270,063</b>	<b>208,937</b>	<b>14%</b>	
<b>Total Expenditure on Other Goods &amp; Services</b>		<b>8,282,000</b>	<b>7,946,704</b>	<b>335,297</b>	<b>4%</b>	

## Explanation for Variance between Revised Expenditure Estimate and Actual Expenditure

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Revised Expenditure Estimate Rs.	Actual Expenditure Rs.	Savings/ (Excess) Rs.	Variance as a % of Revised Expenditure Estimate	Reasons for Variance
<b>NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS &amp; SUBSIDIES</b>						
<u>Transfers</u>						
	1501 Welfare Programmes					
	1502 Retirement Benefits					
	1503 Public Institutions					
	1504 Development Subsidies					
	1505 Subscriptions and Contributions fees	271,000	270,168	832	0%	Casual savings.
	1506 Property Loan Interest to Public Servants	540,000	530,839	9,161	2%	Casual savings.
	1507 Contribution to Provincial Councils					
	1508 Other					
	1509 - Contribution to Contingencies Fund					
	<b>Total</b>	<b>811,000</b>	<b>801,007</b>	<b>9,993</b>	<b>1%</b>	
<b>NOTE - 8 - OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS</b>						
	1601 Domestic Debt					
	1602 Foreign Debt					
	1603 Discounts on Treasury Bills and Treasury Bonds					
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Explanation for Variance between Revised Expenditure Estimate and Actual Expenditure

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Code	Description	Revised Expenditure Estimate Rs.	Actual Expenditure Rs.	Savings/ (Excess) Rs.	Variance as a % of Revised Expenditure Estimate	Reasons for Variance
<b>NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE</b>						
	1701 Losses & Write off					
	1702 Contingency Services					
	1703 Implementation of the Official Languages Policy					
	<b>Total</b>	-	-	-	-	
	<u>Programme (1)</u>					
	<b>Grand Total (Notes 5 to 9) Total Recurrent Expenditure</b>	<b>44,228,000</b>	<b>42,895,385</b>	<b>1,332,616</b>	<b>3%</b>	
<b>Capital Expenditure</b>						
	<u>Programme (1)</u>					
<b>OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT</b>						
<b>NOTE - 10 Rehabilitation &amp; Improvements of Capital Assets</b>						
	2001 Buildings & Structures	380,000	377,007	2,993	1%	Casual savings.
	2002 Plant, Machinery & Equipment	100,000	33,953	66,047	66%	Occurance of capital nature repairs of plant & machinery was less than expected.
	2003 Vehicles	300,000	33,835	266,165	89%	Occurance of capital nature repairs of Vehicles was less than expected.
	<b>Total (a)</b>	<b>780,000</b>	<b>444,795</b>	<b>335,205</b>	<b>43%</b>	
<b>NOTE - 11 Acquisition of Capital Assets</b>						
	2101 Vehicles					

**Explanation for Variance between Revised Expenditure Estimate and Actual Expenditure**

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Code	Description	Revised Expenditure Estimate Rs.	Actual Expenditure Rs.	Savings/ (Excess) Rs.	Variance as a % of Revised Expenditure Estimate	Reasons for Variance
2102 Furniture & Office Equipment		600,000	510,837	89,163	15%	Expenditure for furniture & Office equipment was less than expected as departments of ministry & ITMIS Project provided.
2103 Plant, Machinery & Equipment						
2104 Buildings & Structures						
2105 Lands & Land Improvements						
2106 Software Development						
2108 Capital Payment for Leased Vehicles						
<b>Total (b)</b>		<b>600,000</b>	<b>510,837</b>	<b>89,163</b>	<b>15%</b>	
<b>NOTE -12 Capital Transfers</b>						
2201 Public Institutions						
2202 Development Assistance						
2203 Contribution to Provincial Councils						
2204 Transfers Abroad						
2205 Capital Grants to Non-Public Institution						
<b>Total (c)</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>NOTE - 13 Acquisition of Financial Assets</b>						
2301 Equity Contribution						
2302 On-Lending						
<b>Total (d)</b>		<b>-</b>	<b>-</b>	<b>-</b>		
<b>NOTE - 14 Capacity Building</b>						
2401 Staff Training		2,500,000	796,108	1,703,892	68%	Training expenditure was less since some training programs were conducted free of charge by Miloda institute.
<b>Total (e)</b>		<b>2,500,000</b>	<b>796,108</b>	<b>1,703,892</b>	<b>68%</b>	

## Explanation for Variance between Revised Expenditure Estimate and Actual Expenditure

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Description	Revised Expenditure Estimate Rs.	Actual Expenditure Rs.	Savings/ (Excess) Rs.	Variance as a % of Revised Expenditure Estimate	Reasons for Variance
<b>NOTE - 15 Other Capital Expenditure</b>						
	2501 Restructuring					
	2502 Investments					
	2503 Contingency Services					
	2504 Contribution to Provincial Councils					
	2505 Procurement Preparedness					
	2506 Infrastructure Development					
	2507 Research and Development					
	2509 Other					
	<b>Total (f)</b>	-	-	-	-	
	<u>Programme (1)</u>					
	<b>Total Expenditure on Public Investments (a+b+c+d+e+f)</b>	<b>3,880,000</b>	<b>1,751,740</b>	<b>2,128,260</b>	<b>55%</b>	
	<b>Grand Total (Notes 5 to 15)</b>	<b>48,108,000</b>	<b>44,647,125</b>	<b>3,460,875</b>	<b>7%</b>	

Sgd.By :  
Assistant Director (Finance)  
Date : .04.2018

### Summary of Financing the Expenditure by Programme

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Head No : 250

Code	Financing Description of Items	Programme 01 *	Programme 02 *		Grand Total			
		Net Provision **	Actual Expenditure	Net Provision **	Actual Expenditure	Net Provision **	Actual Expenditure	Percentage of Expenditure ***
		1	2	3	4	5	6	(6÷5)X100
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	%
11	Domestic Funds	48,108,000	44,647,125	-	-	48,108,000	44,647,125	93%
12	Foreign Loans							
13	Foreign Grants							
14	Reimbursable Foreign Loans							
15	Reimbursable Foreign Grants							
16	Counterpart Funds							
17	Foreign Finance related Domestic Cost							
21	Special law services							
	<b>Total</b>	<b>48,108,000</b>	<b>44,647,125</b>	<b>-</b>	<b>-</b>	<b>48,108,000</b>	<b>44,647,125</b>	<b>93%</b>

\* Please include figures under each programme according to ACA 2(vi)

\*\* Allocations, referred to 4th column of ACA-2

\*\*\* State the percentage without decimal

Sgd.By :  
Assistant Director (Finance)  
Date : .04.2018



**Financing of Expenditure by Projects of each Programme**  
(Financing of Capital and Recurrent expenditure according to Projects of a Programme)

Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Head No : 250

Programme No. & Title : 01- Operational Activities

Financing		Project 1		Project 2		Project 3		Programme Total/Page Total *	
Code	Description of Items	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure	Net Provision	Actual Expenditure
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		11	Domestic Funds	44,108,000	44,647,125	-	-	-	-
12	Foreign Loans								
13	Foreign Grants								
14	Reimbursable Foreign Loans								
15	Reimbursable Foreign Grants								
16	Counterpart Funds								
17	Foreign Finance related Domestic Cost								
21	Special law services								
	<b>Total</b>	<b>44,108,000</b>	<b>44,647,125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>44,108,000</b>	<b>44,647,125</b>

\* Final page total would be equal to programme total , if an extra page is added for each programme.

Sgd.By :  
Assistant Director (Finance)  
Date : .04.2018

### Imprest Account as at 31<sup>st</sup> December 2017

Ministry / Department / District Secretariat : Department of State Accounts  
Expenditure Head No. : 250

Imprest Account No.	Imprest Balance as at 1 <sup>st</sup> January 2017			Imprest Received			Imprest Settlement			Imprest Balance as at 31 <sup>st</sup> December 2017			Imprest Balance as at 31 <sup>st</sup> December 2017 as per Treasury Books	
	1			2			3			4				5
	Unsettled Sub Imprests 1(i)	Unsettled Imprests (Excluding Unsettled Sub 1(ii)) 1(ii)	Total 1(iii)	Treasury 2(i)	Other Sources 2(ii)	Total 2(iii)	Expenditure 3(i)	Cash 3(ii)	Total 3(iii)	Unsettled Sub Imprest Balance 4(i)	Unsettled Imprests 4(ii)	Total 4(iii)		
7002/0000/00/0260/0017/000	-	-	-	277,958,000	5,540,218	283,498,218	283,302,619	195,599	283,498,218	-	-	-	195,599	

**1. Please show reasons for difference between 4 and 5 above .**

- (1) Remitted to the Treasury but not updated cash book balance as at 31/12/2017  
(2) Other reasons- .....

195,599

-

195,599

**State if these balances were settled as at the date of signing the report and if not, reason for not settling the balances.**

I hereby certify that the above information is true and correct.

Sgd.By :  
Assistant Director (Finance)  
Date : .04.2018

Statement of Deposit Accounts as at 31<sup>st</sup> December 2017

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Name of Deposit Accounts	Deposit Number	Balance as at 1 <sup>st</sup> January 2017	Credited during the year	Debited during the year	Balance as at 31 <sup>st</sup> December 2017	Balance as per Treasury Book as at 31 <sup>st</sup> December 2017
Security Deposits	6000-0-0-1-.....					
Tender Deposits	6000-0-0-2-.....					
Corporation & Funds	6000-0-0-4-.....					
Institutions taken over by Government	6000-0-0-5-.....					
Funds	6000-0-0-6-.....					
Surplus Funds	6000-0-0-7-.....					
Depreciation Reserves	6000-0-0-8-.....					
Temporary Borrowings	6000-0-0-9-.....					
Grant ( Foreign)	6000-0-0-10-.....					
Allocation Deposits	6000-0-0-11-.....					
Contingency Funds	6000-0-0-12-.....					
Deposits Temporary Retained Payble to Third Parties	6000-0-0-13-.....					
Revenue Transfer to Provincial Councils	6000-0-0-14-.....					
Retention Money for Construction	6000-0-0-16-.....					
Compensation	6000-0-0-17-.....					
Temporary Retention for Statutory Payments	6000-0-0-18-27	-	548,501	548,501	-	-
Grant (Domestic)- Corporative Social Responsibility	6000-0-0-19-.....					
Funds Received for Reimbursement of Expenditure	6000-0-0-20-.....					

Advance Accounts as at 31<sup>st</sup> December 2017

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Name of Advance Account	Advance Account Number	No. of Advance Accounts	Balance as at 1st January 2017  (1)	Maximum Limits of Expenditure Rs.		Minimum Limits of Receipts Rs.		Maximum Limits of Debit Balance Rs.  4=(1)+(2)-(3)	Maximum Limits of Liabilities Rs.....	Balance as per Treasury Books as at 31st December 2017
				Debits during the year (2)		Credits during the year (3)				
				In Cash	Through Cross Entries	In Cash	Through Cross Entries			
				(1) Advance to Public Officers Limits	8493/0/0/0250/001	1	8,114,441			
(2) Other Advances Limits	7000/0/0/0250/0002	1	574,235	3,244,661 4,000,000		3,038,901 2,000,000		779,995	3,000,000	779,995
(3) Miscellaneous Advances Limits	7000/0/0/0250/0003	1	224,489,920	0 10,000,000		50,890,068 2,500,000		173,599,852	350,000,000	173,599,852
<b>Total</b>			<b>233,178,596</b>	<b>9,429,601</b>		<b>59,050,814</b>		<b>183,557,383</b>	<b>-</b>	<b>183,557,383</b>

Sgd.By :  
Assistant Director (Finance)  
Date : .04.2018

**Statement of Non Financial Assets - 2017**

Rs.

**Expenditure Head No : 250****Ministry / Department / District Secretariat : Department of State Accounts**

Non Current Asset	Code	(1) Balance as at 01.01.2017	(2) Transactions						(3) Work in Progress				(4) Changes			Balance as at 31.12.2017	
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Balance as at 01.01.2017	Works Certified During the Year	Transferred to Finished Asset	Balance as at 31.12.2017	Holding Gain / Loss	Changes in Volume + / (-)	Balance			
			Purchased	Transferred		Sale	Transfers	2(3)=2(1)- 2(2)	3.(i)	3.(ii)	3.(iii)	3.(iv)=3(i) +3(ii)-3(iii)	4(1)	(-)+ 4(2)	4(3)=4(1)+ 4(2)		5=1+2(3)+ 3(iv)+4(3)
				From Other Entity	From Work in Progress												
<b>I Fixed Assets</b>	<b>611</b>	<b>17,349,212</b>	<b>510,837</b>	<b>14,830,881</b>	<b>-</b>	<b>-</b>	<b>1,570,702</b>	<b>13,771,015</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,120,227</b>		
<b>Building and Structures</b>	<b>6111</b>																
<b>Dwellings</b>	<b>61111</b>																
House Boats	6111101																
Garages	6111102																
Mobile Homes	6111103																
Housing Schemes/Flats	6111104																
Rest Houses	6111105																
Hotels and Restaurants	6111106																
Quarters	6111107																
Circuits Bungalows	6111108																
	<b>Sub Total</b>																
<b>Non Residential Building</b>	<b>61112</b>																
Office Building	6111201																
Schools	6111202																
Hospitals	6111203																
Building for Public Entertainment	6111204																
Warehouse	6111205																
Air port	6111206																
Crematorium	6111207																
Markets	6111208																
Laboratories and Research Stations	6111209																
Factories	6111210																
	<b>Sub Total</b>																

**Statement of Non Financial Assets - 2017**

Rs.

**Expenditure Head No : 250****Ministry / Department / District Secretariat : Department of State Accounts**

Non Current Asset	Code	(1) Balance as at 01.01.2017	(2) Transactions					(3) Work in Progress				(4) Changes			Balance as at 31.12.2017		
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Balance as at 01.01.2017	Works Certified During the Year	Transfere d to Fins hed Asset	Balance as at 31.12.2017	Holding Gain / Loss	Changes in Volume +/-(-)	Balance			
			Purchased	Transferred		Sale	Transfers	2(3)=2(1)- 2(2)	3.(i)	3.(ii)	3.(iii)	3.(iv)=3(i) +3(ii)-3(iii)	4(1)	(-)+ 4(2)		4(3)=4(1)+ 4(2)	5=1+2(3)+ 3(iv)+4(3)
				From Other Entity	From Work in Progress												
<b>Other Structures</b>	<b>6113</b>																
Highways, Streets,Road	611301																
Bridges	611302																
Tunnel	611303																
Railways,Subways	611304																
Air Field Runways	611305																
Harbors,dams and other water works	611306														-		
Structures associated with mining subsoil assets	611307														-		
Communication,line,power line and pipelines	611308														-		
Outdoor sport and recreation facilities	611309														-		
Sewerage Treatment Complex	611310														-		
Pumping Station	611311														-		
Farms and Agriculture related Assets	611312														-		
	<b>Sub Total</b>							-							-		
<b>Machinery and Equipment</b>	<b>6112</b>	17,349,212	510,837	14,830,881	-	-	1,570,702	13,771,015	-	-	-	-	-	-	-	31,120,227	
<b>Transport Equipment</b>	<b>61121</b>	-	-	6,000,000	-	-	-	6,000,000	-	-	-	-	-	-	-	6,000,000	
Passenger vehicles	6112101			6,000,000				6,000,000								6,000,000	
Cargo Vehicles	6112102							-								-	
Agricultural vehicles	6112103																
Industrial Vehicles	6112104																
Ambulance	6112105																
Ships	6112106																
Railway locomotives	6112107																
Aircraft	6112108																
Motor cycles	6112109																
	<b>Sub Total</b>	-	-	6,000,000	-	-	-	6,000,000	-	-	-	-	-	-	-	6,000,000	

**Statement of Non Financial Assets - 2017**

Rs.

**Expenditure Head No : 250****Ministry / Department / District Secretariat : Department of State Accounts**

Non Current Asset	Code	(1) Balance as at 01.01.2017	(2) Transactions						(3) Work in Progress				(4) Changes			Balance as at 31.12.2017	
			2(1) Acquisition			2(2) Disposal			2(3) Net Transactions	Balance as at 01.01.2017	Works Certified During the Year	Transfere d to Finished Asset	Balance as at 31.12.2017	Holding Gain / Loss	Changes in Volume + / (-)		Balance
			Purchased	Transferred		Sale	Transfers	2(3)=2(1)- 2(2)	3.(i)	3.(ii)	3.(iii)	3.(iv)=3(i) +3(ii)-3(iii)	4(1)	(-)+ 4(2)	4(3)=4(1)+ 4(2)		5=1+2(3)+ 3(iv)+4(3)
				From Other Entity	From Work in Progress												
Other Machinery and Equipment	61122	17,349,212	510,837	8,830,881	-	-	1,570,702	7,771,015	-	-	-	-	-	-	-	25,120,227	
Office Equipment	6112201	827,920	27,315	48,900			5,000	71,215								899,135	
Computer Equipment	* 1 6112202	11,262,292	301,899	8,414,477			1,464,350	7,252,026								18,514,318	
Electrical Equipment	6112203	1,156,190	5,180					5,180								1,161,370	
Communication Equipment	* 2 6112204	209,210	125,000					125,000								334,210	
Furniture	6112205	3,853,976	35,843	367,504			101,352	301,994								4,155,970	
Musical Instruments	6112206																
Medical Equipment	6112207																
Sports Equipment	6112208																
Paintings, Sculptures and other antiques	6112209																
Books, Periodicals and Journals	6112210	39,624	15,600					15,600								55,224	
Laboratory Instruments	6112211																
Industrial and manufacturing Equipment	6112212																
Construction Equipment	6112213																
Broadcasting Equipment	6112214																
Defence Equipment	6112215																
Agricultural and dairy farm Equipment	6112216																
Fire protection Equipment	6112217																
<b>Sub Total</b>		<b>17,349,212</b>	<b>510,837</b>	<b>8,830,881</b>	<b>-</b>	<b>-</b>	<b>1,570,702</b>	<b>7,771,015</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,120,227</b>	

**Statement of Non Financial Assets - 2017****Rs.****Expenditure Head No : 250****Ministry / Department / District Secretariat : Department of State Accounts**

Non Current Asset	Code	(1) Balance as at 01.01.2017	(2) Transactions					(3) Work in Progress				(4) Changes			Balance as at 31.12.2017		
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Balance as at 01.01.201 7	Works Certified During the Year	Transfere d to Finished Asset	Balance as at 31.12.201 7	Holding Gain / Loss	Changes in Volume + / (-)	Balance			
			Purchased	Transferred		Sale	Transfers	2(3)=2(1)- 2(2)	3.(i)	3.(ii)	3.(iii)	3.(iv)=3(i) +3(ii)-3(iii)	4(1)	(-)+ 4(2)		4(3)=4(1)+ 4(2)	5=-1+2(3)+ 3(iv)+4(3)
				From Other Entity	From Work in Progress												
<b>Other Non Financial Assets</b>	<b>6113</b>																
Work in Progress	61131																
Biological Assets	61132																
Intangible Assets	61133																
Computer Software	6113301																
Licenses	6113302																
Patents & Copyrights	6113303																
Trade Marks	6113304																
Broadcast Rights	6113305																
Service Contracts	6113306																
	<b>Sub Total</b>																
<b>2 Inventories</b>	<b>612</b>																
Strategic Stock	6121																
<b>Other Inventories</b>	<b>6122</b>																
Raw materials	61221																
Work in progress	61222																
Finish goods	61223																
Goods for resale	61224																
	<b>Sub Total</b>																
<b>3 Valuables</b>	<b>613</b>																
<b>4 Non produced Assets</b>	<b>614</b>																
Land	6141																
<b>Urban or Built-Up Land</b>	<b>61411</b>																
Commercial and Services	6141101																
Industrial	6141102																
Transportation, Communication and Utilities	6141103																
Mixed Urban	6141104																
	<b>Sub Total</b>																



**Statement of Non Financial Assets - 2017**

ACA-6

Rs.

**Expenditure Head No : 250**

**Ministry / Department / District Secretariat : Department of State Accounts**

Non Current Asset	Code	(1) Balance as at 01.01.2017	(2) Transactions					(3) Work in Progress				(4) Changes			Balance as at 31.12.2017	
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Balance as at 01.01.2017	Works Certified During the Year	Transferred to Finished Asset	Balance as at 31.12.2017	Holding Gain / Loss	Changes in Volume + / (-)	Balance		
			Purchased	Transferred		Sale	Transfers	2(3)=2(1)- 2(2)	3.(f)	3.(g)	3.(h)	3.(k)=3(f) +3(i)-3(h)	4(i)	(-)+ 4(c)		4(3)=4(1)+ 4(2)
				From Other Entry	From Work in Progress											
<b>Agricultural</b>	<b>61412</b>															
Orchards	6141201															
Vineyards	6141202															
Ornamental Horticultural	6141203															
	<b>Sub Total</b>															
<b>Forest Land</b>	<b>61413</b>															
Deciduous Forest Land	6141301															
Evergreen Forest Land	6141302															
Mixed Forest Land	6141303															
	<b>Sub Total</b>															
<b>Water</b>	<b>61414</b>															
Streams and Canals	6141401															
Lakes	6141402															
Reservoirs	6141403															
Bays and Estuaries	6141404															
	<b>Sub Total</b>															
<b>Wet Land</b>	<b>61415</b>															
Forested Wet Land	6141501															
Non forested Wet Land	6141502															
	<b>Sub Total</b>															
<b>Barren Land</b>	<b>61416</b>															
Dry Salt Flats	6141601															
Beaches	6141602															
Sandy Areas Other than Beaches	6141603															
Bare Exposed Rock	6141604															
Strip Mines Quarries	6141605															
Gravel Pits	6141606															
	<b>Sub Total</b>															
<b>Subsoil Assets</b>	<b>6142</b>															
<b>Other naturally occurring assets</b>	<b>6143</b>															
	<b>Sub Total</b>															

Balance as at 01.01.2017 has been adjusted as follows

* 1 Balance of the code 6112202 as at 31.12.2016 in the financial statement 2016	Amount
adjustment for acquisition from other entities in the year 2016	10,928,183
adjustment for transfer to other entities in the year 2016	343,298
Adjusted Balance as at 01.01.2017	<u>(9,190)</u>
	<u>11,262,292</u>

* 2 Balance of the code 6112204 as at 31.12.2016 in the financial statement 2016	207,910
Adjustment for identified Surplus of board of survey in 2016	1,300
	<u>209,210</u>

Sgd. By :  
Assistant Director (Finance)  
Date : .04.2018

Note-(iv)

## Statement of Liabilities - (ii)

Name of Ministry / Department / District Secretariat : Department of State Accounts

Expenditure Head No. : 250

Programme No. & Title : 01- Operational Activities

Name of the Person/Institution	Vote Particulars  (1)	Value of the Committed Amount (Rs.)  (2)	Value of the Liabilities (Rs.)  (3)	Value of the Liabilities Settled with in the Year (Rs.)  (4)	Value of the Liabilities to be settled at the end of the Year (Rs.)  (5)=(3)-(4)	Remarks (Reasons for Unsettled Liabilities)	
1. Ministries/Government Department							
i. Chief Accountant - Sri Lanka Railway	Railway Warrents - Expected - 1003		98,785		98,785	Bills were not received	
ii. Secretary, Ministry of Finance and Mass Media	Telephone & Internet Bills- 1402		52,882		52,882		
<b>Total</b>			<b>151,667</b>	<b>-</b>	<b>151,667</b>		
2. State Corporations/Statutory Boards							
i. Sri Lanka telecom Ltd	Telephone Bills - 1402		1,422		1,422		
<b>Total</b>			<b>1,422</b>	<b>-</b>	<b>1,422</b>		
3. Others (Private Parties)							
i. Staff	Overtime Allowances - 1003		26,807		26,807		
ii. Staff	Special & Trainee Allowances - 1003		47,572		47,572		
iii. Dialog Axiata PLC	Internet Bill - 1402		538		538		
iv. American Premium Water Systems	Water Bottles - 1409		6,381		6,381		
<b>Total</b>			<b>81,298</b>		<b>81,298</b>		
<b>Grand Total</b>			<b>234,387</b>		<b>234,387</b>		

Sgd.By :

Assistant Director (Finance)

Date : .04.2018



## 9. Corporate and Administrative Activities

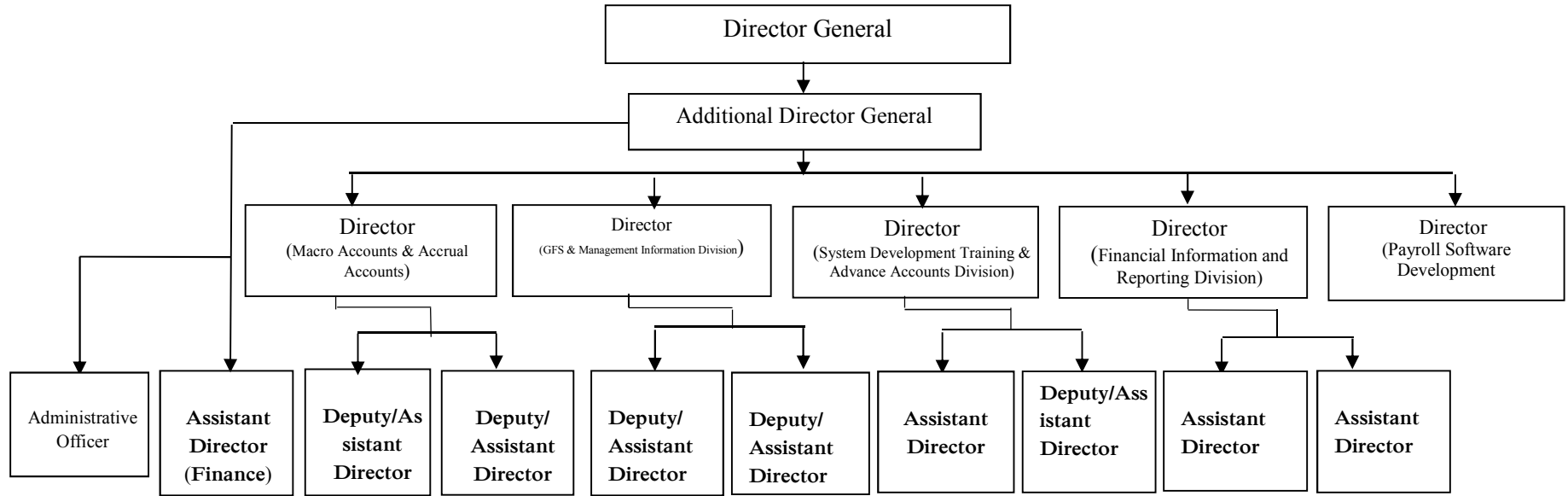
### 9.1 Staff Information

The following staff members have contributed for the performance of the Department as a team in the year 2017 according to the Organization chart in a page 67.

By recognizing the needs of the staff, actions have been taken to amend the cadre position in next year. Accordingly, carder of the department is as follows.

	<b>Position</b>	<b>Actual Cadre</b>	<b>Approved Cadre</b>
1	Director General	01	01
2	Additional Director General	-	01
3	Director	05	05
4	Deputy/Assistant Director(S.L.Ac.S)	06	07
5	Assistant Director ( S.L.A.S.)	-	02
6	Administrative Officer	01	01
7	Information and Communication Technology Officer	01	02
8	Development Officer/ Accounts Analyst/Development Assistant	14	18
9	Public Management Assistant	14	15
10	Information and Communication Technology Assistant	01	02
11	Office Employee Service	06	06
12	Drivers	03	06
	<b>Total Cadre</b>	<b>52</b>	<b>66</b>

### Organization Chart



PMA 05

PMA 05

DO 04  
PMA 01

DO 06

DO 04

DO 03  
PMA 01

DO 04  
PMA 01

Drivers 06

PMA 01

PMA 01

ICT Officer 01

OEA 06

ICT Officer 01

ICT Assistant 01

ICT Assistant 01

- ICT Officer - Information and Communication Technology Officer
- DO - Development Officers
- PMA - Public Management Assistants
- ICT Assistant - Information and Communication Technology Assistant
- DRI - Driver
- OEA - Office Employee Assistant

## Using the Resources Efficiently

Unnecessary office equipment were removed after carrying out the Department stock verification activities of the first quarter of 2017 for financial year ended 31<sup>st</sup> December 2016. All Human resources and physical resources of the department were used the all the sections of the department commonly. Therefore Office equipments were utilized efficiently. The Administrative Division allocated duties to the Officers of the Office Assistants' Service based on requirements of the sections and cleaning services of the office have been performed by the Office Assistants' officers on the basis of Over Time payment without out sourcing. It is help to be performed of the Department activities with formal and secure and maintaining higher level employee satisfaction.

## Capacity Development and Knowledge Development

Action has been taken to improve the effectiveness and efficiency by offering local and foreign training as below and making change in attitude of the staff members in year 2017.

<b>Course</b>	<b>Employee Category and Number</b>	<b>Institute</b>
ITMIS- End User Training for Cadre Management	Administrative Officer 01	MILODA
Google Application Suite(G- Suite ) Training	Deputy Director 01	MILODA
Post Graduate Degree in Business Administration	Assistant Director 01	Open University Sri Lanka
Introductory workshop for ITMIS	Deputy Director 01 Assistant Director 01	<i>Bandaranaike Memorial International Conference Hall</i>

Diploma in Public Procurement and Contract Administration	Director 01	MILODA
ITMIS fundamental Training	Deputy Director 01 Administrative Officer 01 Information & Communication technology Officer 01 Account Analysts 02 Development Officers 08 Public Management Assistant 04 Information & Communication Technology Assistant 01	MILODA
Diploma in Public procurement and Contract Administration – 2 <sup>nd</sup> intake	Director 02 Assistant Director 01	MILODA
Operational Acceptance of ITMIS	Director 03 Assistant Director 01	MILODA
Technical Training for ITMIS	Assistant Director 01 Information & Communication technology Officer 01 Development Officer 02	MILODA
IT Skills for Non IT officers	Public Management Assistant 03	MILODA

Tamil language Training	Development Officer 06 Public Management Assistant 03 Information & Communication technology Assistant 01	Department of State Accounts
Book Binders Training Course	Office Assistant 02	National Department
Training on Calculation and Payment of Civil	Public Management Assistant 01	Nipunatha Piyasa
Formal Letter Writing Skills	Public Management Assistant 01	MILODA
End-User Training of ITMIS Budget Planning and Budget Appropriation Modules	Assistant Director 01 Public Management Assistant 01	MILODA
ICT for Management Assistants	Public Management Assistant 01	MILODA
File Management, General office Administration and Establishment Code	Development Officer 01 Public Management Assistant 02	
Basic Report Writing Skills	Public Management Assistant 01	MILODA
Professional Presentation techniques & Public	Development Officer 02	MILODA
Driving efficiently , safety & Road signs	Driver 01	Sausiripaya
CIGAS Training	Public Management Assistant	MILODA
Diploma in English for Junior Executives	Administrative Officer 01 Public Management Assistant 03	MILODA
Training programme on Auditing of Establishment	Public Management Assistant 01	Sausiripaya



In addition to above local training programme Sri Lanka public Sector Accounting Standards Awareness programme was conducted once per week from 11.09.2017 Each session was held for one hour to Fifteen minutes training programme was conducted to one hour and fifteen minutes from 11.09.2017. It enables to share the knowledge of Public Sector Accounting Standards. Following Public Sector Accounting Standards were discussed in this training programme.

<b>Date</b>	<b>Sri Lanka Public Sector Accounting Standard(SLPSAS)</b>
11.09.2017	Introduction to SLPSAS
15.09.2017	SLPSAS 1 Presentation of Financial Statements
18.09.2017	SLPSAS 2 Cash Flow Statements
22.09.2017	SLPSAS 3 Accounting Policies, Change in Accounting Estimates & Errors
25.09.2017	SLPSAS 4 Borrowing Cost
02.10.2017	SLPSAS 10 Revenue from Exchange Transactions
06.10.2017	SLPSAS 5 Property, Plant & Equipment
13.10.2017	SLPSAS 11 Provision, Contingent Liabilities and Contingent Assets

The second session of this training programme was conducted on 03-04 November 2017 at Auditor General's Training Centre kuruvita. This training programme was included following subjects areas.

1. Improvement of effectiveness through changing public sector attitudes positively.
2. Introduction of Japanese Five S concept for Effectiveness.
3. Building up humanized public service through improvement of Public officers abilities of appreciation
4. Improvement of public officers Mental and Physical fitness.
5. Improvement of knowledge of office system and office management

### Foreign Training Courses and Seminars

No.	Name	Designation	Country	Duration (Days)	Training/Seminar
1	Mr.A.P.Kurumbalapitiya	Director	India	05	Training Course on Public Financial Management
2	S.W.Madanayake	Director	Australia	10	Public Policy
			India	05	Seminar on Managing Capital flow
3	Mrs.A. Jayawardena	Director	China	22	Seminar on Service trade for Developing Countries
4	Mr. A.D.L.G.Kalansuriya	Director	India	09	Training Course on Financial sector Surveillance
5	Mr.K.A.C.Shamantha	Deputy Director	Singapore	05	Executive Training programme on Negotiation and Conflict Resolution
6	Mr. S. Tharshan	Assistant Director	Australia	28	Macro Economics management for
7	Mr.W.W.M.G.H.Gunarathne	Director	Singapore	05	Executive Training Programme on Public Sector Leadership and Decision Making
8	Mrs.P.G.K.Nilanka	Assistant Director	Singapore	05	Executive Training Programme on Public Sector Leadership and Decision Making
			China		
			Australia	22	2017 Seminar on Service trade for Developing Countries
				28	Macro economics for effective Governance and Sustainable Inclusive Economic Growth(SriLanka)

9	Mr.L.P. Wewalage	Assistant Director	India	05	Government Finance and Public Sector Debt Statistics Programme
10	Mrs.T.C.P.Fernando	Assistant Director	United kingdom	11	Diploma in Public Procurement and Contract Administration(DIPPCA) Partial Fulfillment of the Course
11	Mr.G.D.U.S.K.Jayalath	Development Officer	China	22	Seminar on Financial Service and Developing Countries
12	Mrs.H.J.I. Damayanthi	Development Officer	China	16	2017 Seminar on B & R Governance cooperation for China West Asia
13	Mr.A.M.B.N.Pushpakumara	Development Officer	China	10	2017 Seminar on Financial Service for Chinese Development Assistance project for on Asian Countries

## Progress of Action Plan 2017

### Government Finance Statistics and Management Information Division

Serial No.	Activities	Time Span											
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1	Implementing of migration path of GFS in line with GFSM 2001/14												
2	Compile public investment data <i>(Note)</i>												
3	Monitor and tabulate assets data in line with the assets valuation program carried out by the Valuation Deptment												
4	Assisting ongoing ITMIS implementation programme												
5	Allocate new deposit accounts												
6	Operate Crown Agent account in order to procure goods on behalf of the government agencies												
7	Represent and assist committee on Public Accounts (COPA) and coordinate COPA matters												
8	Collect provincial government financial information monthly												

**Note :** Activities relating to compilation of public investment data for preparing Asset Register has not been needed to perform in this year since Asset details are recorded through CIGAS

Estimate

Actual



**Progress on Implementation of Activity Plan 2017**

**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. 2. Preparation of consolidated Appropriation Account & Revenue Account
2	Issuing Circulars for introducing appropriate accounting methodologies based on timely requirements														On going activity	Introduction of a formal accounting methodology	Issuing Circulars such as, - i. Entering Commitments and Liabilities Utilizing Budgetary Provisions and vi. Planning and Implementing the Annual Budgetary Allocation on a Quarterly Basis
3	a) Collection of copies of audited Appropriation Account from CAO/AO and audited annual Revenue Accounts form RAO s 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. Examining for audit observations and actions taken for correction.



10	Accounting fixed assets of Ministries/Departments through Fixed Assets Management System														On going activity	Disclose of fixed assets in Statement of Financial Position	All Ministries/ Departments have compiled with accounting for fixed assets. Accounted Rs. 789,790,363,951/- worth of assets end of the year including Rs. 418,672,561,432/- as Building and Structures, Rs. 174,218,979,912/- as Machinery & Equipment, Rs. 169,675,264,809/- as Land and Rs. 27,223,557,798/- Capital Work in Progress.
11	Capitalization of borrowing costs relevant to qualified projects.														On going activity	Accounting for accurate projects costs	Capitalization of Borrowing cost of 10 projects amounting to Rs. 1,968,287,205/-

Target	
Achieved	

Time Bound Activity Plan - 2017														
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 new CIGAS system to facilitate new initiatives and user feedback													Ensure improved and updated financial reporting system in place
2	Develop required functionalities to the Asset Management Module													Improved non financial asset management and reporting at the spending unit levels
3	Rectify all issues and shortcomings identified in the CIGAS .													Faultless updated system
4	Organize and Conduct awareness/training programmes on new CIGAS													Improved financial reporting system
5	Maintain Helpdesk to assist CIGAS users													Smooth operation of CIGAS
6	Operate Treasury Miscellaneous Advance account & advances for payments on behalf of other governments													Efficient payment & recovery system in Treasury Miscellaneous Advance account & advances for payments on behalf of other governments
7	Monitoring & Facilitating Public Officers Advance "B" Accounts activities & Commercial advance account operated by other institutions													Efficient payment & recovery system in advance "B" account & ensure smooth functioning of commercial advance accounts

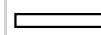


**Progress on Implementing the Action Plan-2017**

**Administrative Division**

	Activities	Time Span												Remarks
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1	Develop our own Culture - Simple, Paperless, Resource sharing, Efficient, Accurate and Disciplined culture(SPREAD) in the Department													On going activity
2	Maintain a sound working environment in the premises													On going activity
3	Training staff, Process entitlements, General Administration and Knowledge sharing													On going activity

 Expected

 Actual

**Progress on Implementation of Activity Plan - 2017**

Finance Branch

Activities		Estimate (Rs)	Expenditure (Rs)	Time Span												Remarks		
				January	February	March	April	May	June	July	August	September	October	November	December			
1001	Salaries & Wages	19,135,000	18,370,415															On going activities
1002	Overtime & Holiday Payments	500,000	457,912															On going activities
1003	Other Allowances	15,500,000	15,319,347															On going activities
1101	Domestic Travelling Expenses	55,000	39,495															On going activities
1102	Foreign Travelling Expenses	2,450,000	2,440,698															On going activities
1201	Stationery & Office Requisites	985,000	950,994															On going activities
1202	Fuel	1,275,000	1,272,291															On going activities
1203	Diets & Uniforms	190,000	187,659															On going activities
1301	Vehicles	970,000	954,573															On going activities
1302	Plant & Machinery	878,000	830,931															On going activities
1303	Building & Structures																	
1402	Postal & Communication	1,339,000	1,140,332															On going activities
1409	Other	140,000	129,731															On going activities
1505	Subscriptions & Contributions	271,000	270,168															
1506	Property Loan Interest to Public Servants	540,000	530,839															On going activities
2001	Building and Structures	380,000	377,007															
2002	Plant, Machinery & Equipment	100,000	33,953															On going activities
2003	Vehicles	300,000	33,835															On going activities
2102	Furniture & Office Equipment	600,000	510,837															On going activities
2401	Staff Training	2,500,000	796,108															On going activities
25011	Advance to Public Officers	4,000,000	3,394,718															On going activities
		<b>52,108,000</b>	<b>48,041,843</b>															
Target																		
Actual																		