



ANNUAL ACTION PLAN 2021

Comptroller General's Office
Ministry of Finance

Effective from January 01, 2021 to December 31, 2021

Table of Contents

Page No.

01. Overview	3
1.1 Introduction.....	3
1.2 Vision, Mission and Objectives of Comptroller General's Office.....	3
(a) Vision:	3
(b) Mission:	3
(c) Objectives:	3
1.3 Functions and Responsibilities of the Department.....	4
02. Administrative Responsibilities of the Comptroller General's Office	5
2.1 Organization Structure	5
2.2 Approved Cadre and Existing Cadre	6
03. Activity Plan 2021	7
04. Revenue Collection Activity Plan - 2021	11
05. Imprest Plan 2021	12
06. Procurement Plan 2021	13
07. Internal Audit Plan - 2021	14

Table of Figures and Tables

Page No.

Figure 1: Organization Structure.....	5
Table 1: Approved Cadre and Existing Cadre.....	6

01. Overview

1.1 Introduction:

The Comptroller General's Office was established under the Ministry of Finance on 07th March 2017 as stipulated in Budget Proposal No. 368 of 2017 to focus on the management of non-financial assets of the government. The Comptroller General's Office is mainly entrusted with overseeing the asset, material and cost management of the government. Hence, it is required to maintain a central registry for non-financial assets and to formulate and implement non - financial assets management policies, while identifying idle resources and ensuring effective use of these assets to strengthen the national development framework of the government. While government agencies are required to maintain records of the assets under their custody, such action was not followed properly and no formal procedure was in place to have centralized records. The absence of a focal agency has led to the non- financial assets not being valued periodically and hence its real value not being reflected properly.

1.2 Vision, Mission and Objectives

(a) Vision:

Globally recognized apex body for public sector non-financial assets management.

(b) Mission:

Formulation and implementation of reliable non - financial assets management policies, while ensuring effective use of non-financial assets to strengthen the national development framework of the government and maintaining a comprehensive central non-financial assets register.

(c) Objectives:

- i. Create a central database to record all non-financial assets belonging to the government.
- ii. Recording the correct value of the non-financial assets in government accounts.
- iii. Adhere to a systematic process of developing, operating, maintaining, upgrading and disposing of assets in a cost effective manner.
- iv. Collect due revenue from non-financial assets of the government and assist expenditure management.
- v. Maximum utilization of government lands for investment and development activities.

1.3 Functions and Responsibilities of the Department

- I. Oversee the assets, material and cost management of the government.
- II. Supervision of the management of government non-financial assets through formulating regulations, collecting data and creating a centralized information system.
- III. Efficient, effective and economical utilization of government assets in order to prevent mismanagement and waste.
- IV. Improve collection of due revenue from non-financial assets belonging to the government.
- V. Provide necessary guidance for the acquisition, maintenance and disposal of government assets.
- VI. To play the leadership and custodianship role in the management of non-financial assets belonging to the government.
- VII. To function as the government asset information center.

02. Administrative Responsibilities of the Comptroller General's Office

2.1 Organization Structure

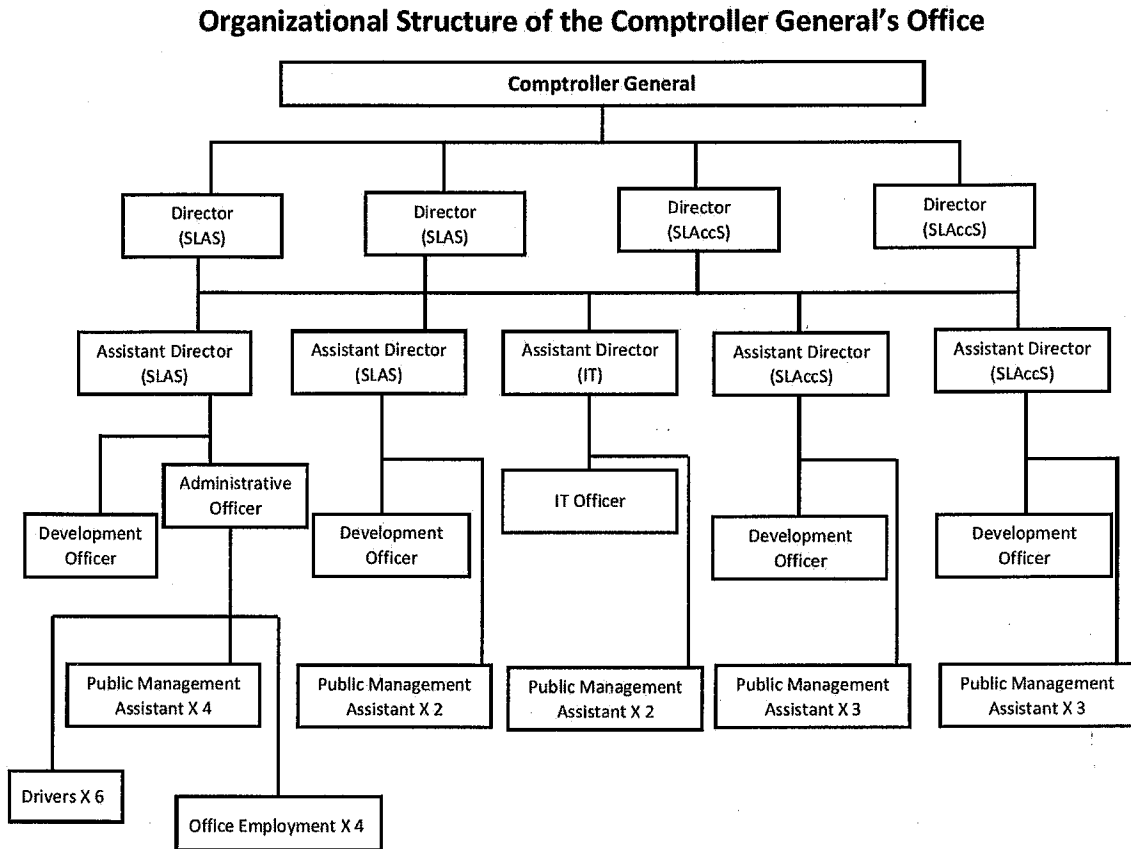


Figure 1: Organization Structure

2.2 Approved Cadre and Existing Cadre

Table 1: Approved Cadre and Existing Cadre

	Designation	Service	Class/Grade	Salary Code	Approved Cadre	Existing Cadre
01	Comptroller General	SLAS	Special	SL 3 - 2016	01	01
02	Director	SLAS	I	SL 1 - 2016	02	02
03	Director	SLAcS	I	SL 1 - 2016	02	02
04	Assistant Director / Deputy Director	SLAS	III/II	SL 1 - 2016	02	02
05	Assistant Director / Deputy Director	SLAcS	III/II	SL 1 - 2016	02	01
06	Assistant Director	SLICTS	III/II/I	SL 1 - 2016	01	00
07	Administrative Office	MSO	SUPRA	MN 7 – 2016	01	01
08	Information and Communication Technology Officer	SLICTS	2 - III/II/I	MN 6 – 2016	01	00
09	Development Officer	DO'S	III/II/I	MN 4 – 2016	04	02
10	Management Service Officer	MSO	III/II/I	MN 2 - 2016	14	13
11	Driver	DS	III/II/I/ Special	PL 3 – 2016	03	03
12	Office Employee	OES	III/II/I/ Special	PL 1 - 2016	04	04
Total					37	31

03. Activity Plan - 2021

Areas of responsibility	Activities	Responsible person	January	February	March	April	May	June	July	August	September	October	November	December	Out Put	Out comes
Goal – 01: Creation of the Central online Database for Non-Financial Assets of the Government																
Proper Management of Non -Financial Assets of the Government.	Coordinate with ITMIS project office for creation of online database for Central Government Institutions	D / DD /AD	√	√	√	√	√	√	√	√	√	√	√	√	Establishment of an online updated database for Non-Financial Assets of the Government	Efficient use of Non-Financial Assets Management of the Government
Goal – 02: Recording & reporting of information in Central Asset Register for Non – Financial Assets																
Creation of Asset Registry for all Non – Financial Assets of the Government	1. Preparation of database on Buildings of Central Government Organizations and Public Enterprises	D / DD /AD	√	√	√	-	-	-	-	-	-	-	-	-	Establishment of an online updated database for Buildings & Structures of Central Government and Public Enterprises	Implementation of a best recording system for Non-Financial Assets Management of the Government
	2. Preparation of database on Buildings of Provincial Councils & Local Authorities	D / DD /AD	√	√	√	-	-	-	-	-	-	-	-	-	Establishment of an online updated database for Buildings & Structures of Provincial Councils & Local Authorities	Implementation of a best recording system for Non-Financial Assets Management of the Government

Goal 03: Ensure the legal ownership of the vehicles used by government agencies

Resolve all ownership issues of government vehicles used by Government Agencies.	Taking action to authorize the transfer of ownership of government vehicles for current users of relevant vehicles.	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√	√	√	All the government vehicles are registered under current users.	Ensure that government vehicles are not misused.
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Goal 04: Management of vehicle fleet of the government

i. Efficient use of government funds for procurement of vehicles	Review existing vehicle fleet and requested vehicles and accordingly submit the recommendations to the Department of National Budget with regard to utility vehicles as per the National Budget Circulars 05/2019 and 07/2019	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Vehicle requirements of government agencies are fulfilled enabling to achieve expected expenditure management targets	Ensure that government expenditure management targets are achieved by productive use of government assets
ii. Proper management of government owned vehicles	Review the existing vehicle fleet and allocating suitable vehicles given the restriction imposed by National Budget Circulars 05/2019 and 07/2019	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√	√	√		

Goal 05: Creation of Non – Financial Asset Database with valuations

Recording the correct values of the Non – Financial Assets of the Government	Developing required policies on valuation of Assets, if necessity arises.	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√	√	√	Assets are recorded with correct values	Ensure that value of the government Non-Financial assets are correctly reported
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Goal 06 : Revenue collection from sales of Capital Assets of the Central Government agencies and Pubic enterprises																	
Collection of due revenue from sales of Capital Assets of the Central Government agencies and Pubic enterprises	1. Preparation of the revenue estimates	D / DD / AD	-	-	-	-	-	√	-	-	-	-	-	-	-	Due revenue is collected	Ensure that due revenue from sale of Capital Assets of the Government is collected and reported
	2. Issue revenue circulars yearly	D / DD / AD	-	-	-	-	-	√	-	-	-	-	-	√			
	3. Co-ordinate with respective government agencies to collect due revenue	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√			
	4. Reporting revenue estimate and collected revenue to the Fiscal Policy Department	D / DD / AD	√	-	-	-	-	-	√	-	-	-	-	-			
Goal 07: Policy Formulation for Non – Financial Asset Management																	
Adhere to a systematic process of developing, operating, maintaining, upgrading and disposing of Non-Financial Assets in a cost-effective manner	1. Review existing Asset management policies	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√	1. Government agencies are directed within a policy framework for efficient use of Non-Financial Assets 2. Supporting the expenditure management policies of the Government 3. Supporting to the revenue generation of the government	1. Ensure the efficient use of Non-Financial Assets to facilitate the development strategies of the government 2. Facilitate the Fiscal Management of the Government	
	2. Identify the policies to be changed	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√			
	3. Discuss with other Treasury Departments and other stakeholders on formulating new policies	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√			
	4. Formulation of policies on management of Non –Financial Assets of the Government	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√			
	5. Issue Circular Instructions for management of Non – Financial Assets of the Government and collect due revenue from sales of Capital Assets on the Central Government Agencies and Pubic enterprises	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√			

Goal 08: General Administration & Financial Management

Smooth functioning of the Comptroller General's Office	01. Establishment Matters															Carry out the function of the CGO within the stipulated time work and under the relevant rules and regulations	Ensure the smooth functioning of the Comptroller General's Office
	1.1. Coordinate ITMIS Activities in relation to CGO	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√	√		
	1.2. Preparation of Performance Report – 2020	D / DD / AD	√	√	√	-	-	-	-	-	-	-	-	-	-		
	1.3 General Administrations of the office.	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√	√		
	1.4. Preparation of Action Plan – 2022	D / DD / AD	-	-	-	-	-	-	√	√	√	-	-	-	-		
	02. Financial Matters																
	2.1 Preparation of Procurement Plan - 2022	D / DD / AD	-	-	-	-	-	-	√	√	√	-	-	-	-		
	2.2. Preparation of annual expenditure estimate for the year 2022	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√	√		
	2.3 General Financial Matters	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√	√		
	2.4 Reconciliation of financial statement of Treasury	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√	√		
	2.5 Preparation of Accounts including Public Officers Advance "B" Account	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√	√		
	2.5.1. Annual Financial Statement	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√	√		
	2.5.2 Public Officers "Advance B" Account	D / DD / AD	√	√	√	√	√	√	√	√	√	√	√	√	√		

04. Revenue Collection Activity Plan - 2021

Serial No	Objectives	Strategies	Activities	Key Performance Indicators	Time Frame work				Out put/ Out come (Rs. Mn.)	Responsible Officer
					Q 1	Q 2	Q 3	Q 4		
01	Collection of due revenue from sale of Capital Assets (Vehicles - Revenue Code - 20.06.02.01)	<ul style="list-style-type: none"> Condition based recommendations for purchase of new assets 	<ol style="list-style-type: none"> Issue revenue circulars Collection of data Inform relevant institutions to dispose identified assets to be disposed Check monthly credits to relevant revenue codes by each institutions Obtain detailed information with regard to those credit transactions on disposed vehicles 	<ul style="list-style-type: none"> Revenue collection as a percentage of estimated revenue 	42.0	45.0	82.00	85.24	254.24	D / DD /AD
02	Collection of due revenue from sale of Capital Assets (Other Assets - Revenue Code - 20.06.02.02)		<ol style="list-style-type: none"> Rectify erroreness transactions Prepare annual revenue estimates and accounts, revenue arrears reports, revenue performance reports as per the fiscal policy circular no.01/2015 		10.0	15.0	25.0	26.56	76.56	D / DD /AD

05. Imprest Plan - 2021

Format No: TOD/IMP/2

(Duly Filled formats should be submitted on or before 17.01.2020)

Statement of Monthly/Quarterly Cash Flow as per approved Expenditure Plans for the year 2021

Name of the Ministry/ Department/District Secretariat: **Comptroller General's Office** Head No: 333

	Expenditure items (with Expenditure Codes)	Cash Requirement for the approved expenditure plans															Rs. '000	
		Jan.	Feb.	March	1st Qtr Total	April	May	June	2nd Qtr Total	July	Aug.	Sep.	3rd Qtr Total	Oct.	Nov.	Dec.	3rd Qtr Total	Grand Total
I	Salaries and allowance (1001 and 1003)	2,000	2,100	2,300	6,400	2,300	2,400	2,400	7,100	2,500	2,500	2,500	7,500	2,600	2,700	2,742	8042	29,042
	Other Allowances paid with salary (Except object code 1003)	280	280	282	842	286	293	293	872	315	315	322	952	325	340	340	1005	3,671
II	Overtime and Holiday pay (1002)	50	50	55	155	55	55	60	170	60	60	60	180	65	65	65	195	700
III	All other Recurrent Expenditure	400	500	600	1,500	600	600	600	1,800	650	650	650	1,950	650	600	604	1,854	7,104
	Total Recurrent	2,730	2,930	3,237	8,897	3,241	3,348	3,353	9,942	3,525	3,525	3,532	10,582	3,640	3,705	3,751	11,096	40,517
IV	Reimbursable Foreign Aid																	
V	Other all Capital Expenses	50	100	100	250	150	150	150	450	200	200	200	600	200	250	250	700	2,000
VI	Public Officers Advance Account	100	100	300	500	100	150	150	400	150	150	200	500	150	200	250	600	2,000
VII	Deposit Accounts																	
VIII	Other Advance Accounts																	
	Grand Total	2,880	3,130	3,637	9,647	3,491	3,648	3,653	10,792	3,875	3,875	3,932	11,682	3,990	4,155	4,251	12,396	44,517

All the information given in the above table is certified as correct.

Prepared By:
Checked By:

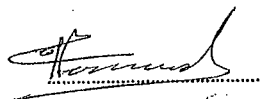
Deputy Director Signature:
Name: Roshika N Samarakumari
Date: 15.12.2020 Assistant Director (Finance)
Official Stamp Department of External Resources
Ministry of Finance
The Secretariat
Colombo - 01, Sri Lanka

* This amount should be tallied with grand total in column no.11 of the Form No:TOD/IMP/01

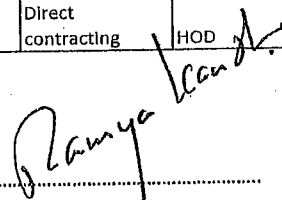
06. PROCUREMENT PLAN FOR YEAR 2021

Ministry :- Ministry of Finance

Se No.	Procuring Entity (Department/Line Agency/Ministry etc.)	Description	Vote Particulars	Procurement Category (Goods, Services, Works, Information systems, Consultancy Services etc.)	Estimated Cost (Rs. Mn.)	Source of Financing/ Name of the Donor	Method of Procurement (ICB, LIB, NCB, LNB, National Shopping etc.)	Level of the Authority (SCAPC, CAPC/MPC/ DPC)	Priority status U=Urgent P=Priority N=Normal	Current status of procurement preparedness activities	Scheduled date of commencement	Scheduled date of completion	Remarks
	Comptroller General Office	Stationery	1201	Goods	0.8	Domestic Funds	Single Source	DPC	U	Invitation for bids	2020.09.01	2021.12.31	
		Furniture & Office Equipment	2102	Goods	0.2	Domestic Funds	National Shopping	HOD	P	Preparing Bidding Docs	2020.11.02	2021.11.30	
		Plant, Machinery & Equipment	1302	Goods	0.4	Domestic Funds	Direct contracting	HOD	N	Preparing Bidding Docs	2021.01.01	2021.12.15	
		Plant, Machinery & Equipment	2002	Goods	0.2	Domestic Funds	National Shopping	HOD	N	Preparing Bidding Docs	2021.01.01	2021.06.30	
		Plant, Machinery & Equipment	2103	Goods	0.6	Domestic Funds	National Shopping	DPC	N	Preparing Bidding Docs	2021.01.01	2021.07.30	
		Building and Structures	1303	Works	0.05	Domestic Funds	National Shopping	HOD	N		2021.06.01	2021.12.25	
		Staff Training	2401	Services	1	Domestic Funds	Direct contracting	HOD	N		2021.01.01	2021.12.25	



Prepared by



Approved by the Head of the Department

2020.12.15

Date

Comptroller General's Office
Internal Audit Plan - 2021

		Activities of Comptroller General's Office				Internal Audit Plan			
Se. No.	Functions of Department	Activities under the Division	Internal Audit Activities	Time frame				Resources Allocated	Type of Audit
				Q 1	Q 2	Q 3	Q 4		
01.	Internal Audit	1. Annual Audit Plan	1.1 Prepare Annual Audit Plan	✓				CIA	
		2. Reports	2.1 Prepare Preliminary Report	✓				IA	
			2.2 Prepare Quarterly Report for Department of Management Audit					MA -07 days	
		3. Agenda and minute of the Audit and Management Committee Meetings (AMC)	3.1 Inform special audit findings to management.	✓	✓	✓	✓	CIA	
			3.2 Prepare agenda for AMC meetings					IA	
3.3 Conduct AMC meetings 3.4 Record and inform Minutes of the meetings. 3.5 Monitoring follow up procedure.						MA -10 days			
4. Special Audits and Investigations	4.1 Any other assignments assign by the Secretary to the Treasury.					CIA IA MA -10 days			

Activities of Comptroller General's Office			Internal Audit Plan						
Se. No.	Functions of Department	Activities Under the Each Function	Internal Audit Activities	Time frame				Resources Allocated	Type of Audit
				Q 1	Q 2	Q 3	Q 4		
02.	General Administration	<ul style="list-style-type: none"> - Update personal files - Staff attendance recording system - Leave of the Staff - Over time & Holiday payment - Training & Development - Railway warrants - Maintenance of vehicles. - Maintenance of building, office equipment and services - Distribution of letters. - Settlement of bills. - (Electricity, Telephone, Water) etc. - Prepare performance report for the year 2020 	<ul style="list-style-type: none"> - Evaluating the adequacy and effectiveness of internal controls. - Reviewing the accuracy, reliability and integrity of record keeping in manual and computerized system. - Evaluating compliance with laws, regulations and guidelines. - Investigating of irregularities. - Carrying out spot check when necessary. - Check whether performance report is submitted on due date 		√			CIA IA MA - 20 days	Administration Audit System Audit (SA)

Activities of Comptroller General's Office			Internal Audit Plan						
Se. No.	Functions of Department	Activities Under the Each Function	Internal Audit Activities	Time frame				Resources Allocated	Type of Audit
				Q 1	Q 2	Q 3	Q 4		
03.	Financial Management.	<ul style="list-style-type: none"> - Preparation of Financial Statements, Deposit account, Advance B account - Recording of physical assets and board of survey reports. - Prepare of monthly accounts and bank reconciliation. - Reply of audit quarries. - Budgetary controls on expenditure and commitments - Procurement Activities. - Payment of Vouchers 	<ul style="list-style-type: none"> - Reviewing financial statements, Deposit Account and Advance B Account. - Check whether the assets are appropriately recorded and are kept under safe custody. - Carrying out spot check when necessary. - Reviewing budgetary controls. - Evaluating compliance with procurement guideline and quality of the goods & services. - Vouching and Verification 			√		CIA IA MA -20 days	Financial Audit (FA)

Activities of Comptroller General's Office			Internal Audit Plan						
Se. No.	Functions of Department	Activities Under Each Function	Internal Audit Activities	Time frame				Resources Allocated	Type of Audit
				Q 1	Q 2	Q 3	Q 4		
04.	Performance of the Department	In accordance with activities which are mentioned in the action plan – 2021 of Comptroller General's Office	Reviewing the performance / progress of the department.	√				CIA IA MA -20 days	Performance Audit (PA)