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செயலாற்றுகை அறிக்கை  
Performance Report

2016

ராய் கிணுமி டெபார்ட்மென்டுவ  
அரசு கணக்குகள் திணைக்களம்  
Department of State Accounts

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කොළඹ 01

பொது திறைசேரி  
கொழும்பு 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 is to be the “Center for Excellence in Government Financial Information”. The annual Republic Account is compiled and presented in a way that will give a more accurate picture of the governments performance on financial activities and financial position at the end of the month of March every year, as the major function of the department while preparing monthly reports using the information received in relevant to revenue and expenditure of government Ministries, Departments, Special Spending Units, District Secretariats as well the information on expenditure in relevant to the provisions provided for the Provincial Councils under the Appropriation Act.

The Republic Account that is published in the Annual Report of the Ministry of Finance after auditing by the Auditor General is tabled in Parliament. In addition to this, analysis of income and expenditure, information on fiscal position and other financial information including the notes on financial position prepared in accordance with the internationally accepted standards are also published in this Annual Report. Meanwhile, the other incidental management statistics are also compiled by the Department of State Accounts.

The department is responsible to present the financial information appeared in Treasury books to the Auditor General for auditing before 31<sup>st</sup> March every year as prescribed in Financial Regulation 430.

The department provides financial information to Parliament of Sri Lanka, the Department of Fiscal Policy, the Central Bank of Sri Lanka, the Department of National Budget and the Department of Census and Statistics as required for financial analysis and public finance management.

In addition to this, improvement of compliance and reporting through preparation of public financial information as per the internationally accepted standards has been identified as a major function of the Department.

## **02. Overview**

The Department was able to achieve its goals as projected for the year 2016. 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.

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.

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 greater 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 2016 are as follows.

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

#### **3.1 Compilation of Government Finance Information according to the new manual of Government Finance Statistics 2001/14**

Initiatives taken to migrate to Government Finance Statistics new Manual 2001/14 have been further extended by this division during the year. A workshop has been conducted by a TA mission of the Statistics Department of the International Monetary Fund (IMF) in the department from 20<sup>th</sup> June to 01<sup>st</sup> July 2016 to provide GFS Technical Assistance on how to consolidate central government statistics with the statistics of state owned enterprises which are recognized as strategic institutions as well as institutions that provide more contribution to the economy and to which grants were provided from the budget in order to prepare government finance statistics for the central government. Furthermore, the TA mission has also reviewed the compiled statistics of 12 State Owned Enterprises, already identified as Extra budgetary units.

In order to continue and improve the government finance statistics preparation activities in line with new manual, six meetings of the Coordination Committee which was setup between the CBSL and the Department of State Accounts have been conducted during the year and in that committee members agreed to compile the government finance statistics for the year 2015. Accordingly, compilation of government finance statistics for the year 2015 has been initiated during the year. Moreover, government finance statistics codes were mapped with chart of account codes of the ITMIS and in order to resolve the issues arose in mapping a Coordination Committee meeting was conducted with a member of the ITMIS team.

### **3.2 Preparing Government Capital Assets Register**

A comprehensive Assets Register showing the details of capital assets created from public investments and their method of financing was developed for the period from 2005 – 2015 and submitted to the Auditor General. Projects with relevant to the object codes of acquisition of capital assets, rehabilitation and improvements of capital assets and other capital expenditure which were recognized as more important to the economy were selected and included in the asset register.

### **3.3 Coordinating Government Assets Valuation Programme**

The valuation process of government assets held by Ministries and Departments was monitored and guidance was provided to expedite the process. 10 new institutions has participated after direct reminding letters to the not participants for the government valuation programme. Accordingly, 117 institutions were participated to the programme at the end of the year 2016. Valuation of properties listed in 6266 files out of 6582 files received by the Department of Valuation by the end of 2016 have been completed. And also, 4808 completed valuation properties worth of Rs.557 Bn were submitted to the Census and Statistics department for the preparation of National income accounts.

### **3.4 Coordination Activities of Procuring of Goods 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 2016, goods relevant to 31 indents worth of Rs. 208 million were procured for the Ministry of Health and materials relevant to 4 indents worth of Rs. 36 million have been supplied to the Department of Registration of Persons.

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

181 new deposit accounts under 11 deposit categories were opened during the year 2016. Out of 203 deposit accounts, 198 deposit accounts under 6000/15 and 6003 categories have been closed at the end of the year 2016 as per the State Accounts Circular No: 243/2015. Moreover, credit balances of 20 deposit accounts under 6003, 600/15 categories and credit balances of 71 inactive deposit accounts have been credited to the government revenue during the year. Accordingly, deposit balances of inactive and

cancellation categories worth of Rs. 3,859,555,389.76 were credited to the government revenue. Further, actions have been taken during the year to rectify the debit balances of 15 deposit accounts by conducting meetings and providing instructions for the relevant institutions which had debit balances under inactive and other deposit categories.

In addition, new formats for deposit reconciliation at the end of the year have been introduced by issuing new deposit circular no. 249/2016 and cancelling the previous deposit circulars no. 209/2010, 218/2011 which were relevant to strengthening accounting in General Deposit Accounts.

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

76 Public Accounts Committee meetings were held during the year 2016 and accounting reports and financial performance information to prepare treasury reports have been prepared and reported by the division. And also, the departmental representatives who took part for said meetings have extended their professional intervention for resolving issues arose in such meetings.

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

Revenue and expenditure information of provincial councils were presented as a schedule to the final account by collecting monthly financial information of the provincial councils.

## **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 2015 have been prepared and published within 150 days of the end of financial year. In addition, the Consolidated Appropriation Account and Consolidated Government Revenue Account were prepared for the year 2015.

### **4.2 Issuing of New Circulars**

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

- i. Accounting the Value Added Tax - State Accounts Circular No. 248/2016
- ii. Accounting of Advance Payments made to External Parties - State Accounts Circular No. 250/2016(i)
- iii. Closing of Accounts for the Financial Year 2016 - State Accounts Circular No. 251/2016
- iv. Appropriation Account 2016 - State Accounts Circular No. 252/2016
- v. Revenue Account 2016 - State Accounts Circular No. 254/2016

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

In the year 2016, 26 sub accounts were opened for foreign borrowings under the Main Ledger No. 8300. In that sub accounts were opened for 03 Arts Development Projects, 01 Child Development Project, 01 Water Supply and Sanitation Project, 03 Bridges Development Projects, 09 Road Development Projects, 02 Water Resource Protection Programmes, 03 Energy Development Projects, 01 Small and Medium Enterprises Development Project, 01 Dairy Development Project, 01 Health Development Project and 01 Local Government improvement Project.



In addition, the following new main ledger accounts were opened for the year 2016.

<b>Category of New Main Ledger Account</b>	<b>Main Ledger Account No.</b>	<b>Sub Ledger which was opened in year 2016</b>
Investment for Lease Assets	9183	-
Agency Transactions in Postal Department	9184	-
Value Added Tax Control Account	9185	04
Treasury Bond Premium	9186	-
Treasury Bond Discount	9187	-
Rent and Work Advance Accounts	9188	23
Rents and Work Advance Reserve Accounts	9189	23
Foreign Currency Term Financing Facility	9190	-
Foreign Currency Term Financing Facility Investment Account	9191	-
Accrued Interest on Treasury Bonds	9192	-
Discount on Treasury Bill Issuance	9193	-

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

During the year 2016, the department has provided accounting services for 51 Government Ministries, 95 Departments, 19 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 1,355 additional allocation requests, 1,490 provisions transfer requests under FR 66 and 72 provision transfer requests under FR 69 was done by the department.

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

We have taken measures 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 2016 and kept a record of fixed assets of these agencies in the General Treasury.

## Reporting fixed assets as at 31.12.2016

Category of fixed assets	No. of recorded Institutes	Amount Rs.
Building and Structures	76	95,468,226,952.00
Machinery and Equipment	180	142,061,798,642.00
Lands	61	71,644,652,236.00
Work in Progress	67	7,079,550,045.00

### 4.6 Capitalized of Foreign Borrowings

Action have been taken to capitalize the borrowing costs relevant to qualified projects which have been financed by foreign debt under the State Account Circular No. 230/2013. Accordingly Rs. 1,842,037,806.72 with relevant to 11 projects was capitalized to the costs of the projects.

Project Name	Borrowing Cost Capitalized
(1) Activities under the Second Health Sector Development Programme (GOSL- WB)	48,071,258.38
(2) Buildings and Structures - Matara - Beliatta - Kataragama New Rail Line	270,806,778.32
(3) Transforming the School Education System as the Foundation of a Knowledge Hub Project	70,580,130.08
(4) Moragahakanda and Kaluganga Reservoir Project	1,222,428,884.22
(5) Water Resources Development Investment Programme (GOSL-ADB)	41,049,097.68
(6) Additional Financing for Damsafety and Water Resources Planning Project (GOSL / WB)	20,022,349.94
(7) Climate Resilience Improvement Project (GOSL-World Bank)	28,956,053.39
(8) Buildings and Structures - Outer Circular Highway Section from Kadawatha to Kerawalapitiya	29,279,670.75
(9) Metro Colombo Urban Development Project (GOSL / World Bank)	68,541,097.52
(10) Development of Strategic Cities Project (GOSL/World Bank)	28,109,273.32
(11) Water Supply and Sanitation Improvement Project (GOSL-WB)	14,193,213.12
<b>Total</b>	<b>1,842,037,806.72</b>

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

In the year 2016, Instructions were provided 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 in addition to the annual Appropriation Account and submitted to the Department of State Accounts before 30<sup>th</sup> June 2017 with a copy to the Auditor General. In addition, accounting procedures were introduced for expending and reimbursement of peacekeeping duty expenses of Ministry of Defence, and instructions were provided to, the Department of Labour for the accounting related to the Employees' Provident Fund, the Ministry of Education in resolving the issues that may arise in granting advances to external parties in sub offices, the Ministry of Science, Technology and Research to follow F.R. 625(1) (2) and (3) in recording donations received from International Donor Agencies and Non-Governmental Organizations, the Department of Public Enterprises in clarifying the changes required to the proposed accounting system in liquidating the Reel Company of National Water Supply and Drainage Board in 2015 and a computer programme was developed for accounting Treasury Bill Premium and Discount.

In addition, training programmes have been conducted for 19 Ministries/Departments to discuss issues arose with regard to the preparation of accrual accounts and to discuss the shortcomings of accounts submitted to the Department of State Accounts. 64 final accounts prepared on the accrual basis for the year 2015 have been submitted to the Department of State Accounts.

**4.8** Preparation of a report outlining the commitment and liabilities was carried out by the Ministries and Departments for the year 2015. Accordingly, the total commitment as at 31<sup>st</sup> December 2015 was amounting to Rs. 8,739,243,436/-, and the amount of liabilities was Rs. 127,407,389,334/-.

## 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 123 other institutions including Departments were collected in 2016. Funds allocated by the Appropriation Act No.16 of 2015 and supplementary estimates for capital and recurrent expenditure amounted to Rs. 3,898 billion. Specific dates for submission of monthly summaries of accounts have been directed by an annual Circular. 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 date. However, following table published on the website shows that submission of account summaries by most of the institutions prior to the due date was 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	04 <sup>th</sup> of March 2016
February	21 <sup>st</sup> of March 2016
March	20 <sup>th</sup> of April 2016
April	10 <sup>th</sup> of May 2016
May	09 <sup>th</sup> of June 2016
June	12 <sup>th</sup> of July 2016
July	08 <sup>th</sup> of August 2016
August	08 <sup>th</sup> of September 2016
September	06 <sup>th</sup> of October 2016
October	08 <sup>th</sup> of November 2016
November	07 <sup>th</sup> of December 2016
December	13 <sup>th</sup> of January 2017

In addition, information so collected was further analyzed and 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 the use of 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 2016 as well and this Department extended its services within the Asian region maintaining the trust of the association in managing finances, preparation and submission of accounts for the year 2015 of the Association to the member states.

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

### **6.1 Improvement to the Government Accounting Software and training of relevant Accounting Staff**

This division is entrusted with the responsibility of developing and maintaining the CIGAS computer software system that all Ministries & Departments belonging to the Central Government & Provincial Councils utilize in keeping accounts and also of providing training and necessary instructions. In addition, providing new software copies of GPS, updating and providing necessary instructions on GPS computer software have also been done by this division.

Accordingly, changes have been made further in windows based new CIGAS programme in order to use the same for the year 2017. All Ministries & Departments have been informed about the non acceptance of the accounts summaries through the old CIGAS further for year 2016 and accordingly all Ministries & Departments had provided its summaries of accounts using the new CIGAS Programme by January 2016. Further, innovations have been made during the year 2016 in the “Asset Recording Programme” which has been commenced in 2015 and training of relevant officers has been done through CIGAS seminars and training programs conducted in the department of State Accounts.

Officers have been made aware of the CIGAS & Recording Assets through the workshop on “financial Reporting” organized for the newly appointed 191 SLAcS officers. Additionally, “year-end training programs” were organized for accountants and relevant officers since October 2016 with a view to resolve further issues arose in recording assets.

In that the importance of timely reporting with minimum errors have been emphasized to the officers.

This Department has conducted “one day workshops” in the department and year end CIGAS programmes/workshops in Districts. Participants of those workshops were accountants and subject clerks. This was an opportunity to emphasize on roles & responsibilities of accountants on the subject as well. Accordingly, 05 workshops have been conducted in this department & 21 year end workshops covering Ministries, Departments and District Secretariats have been conducted.

150 Accountants in charge of the accounts divisions in Ministries & Departments in Colombo and its suburbs were summoned to the Department of State Accounts on 2<sup>nd</sup>, 27<sup>th</sup> & 29<sup>th</sup> September and the updated new CIGAS programme has been introduced. In these one day workshops, it was able to discuss about the way of preparing the final account for the year 2016, way of starting accounts for the year 2017 and issues relevant to each institution. Accordingly, asset recording institutions have been increased up to 90 at the end of the September 2016 and asset accounting has been started by all the institutions at the end of the year.

According to the request made by each institution, special CIGAS training programmes conducted in the Department of State Accounts and in other different locations in year 2016 are as follows.

S/N	Date	Institute	Venue	Attended Officers
1.	16 <sup>th</sup> January 2016	Sabaragamuwa Provincial Council	Computer Training Centre , Ratnapura	Accountants & Subject Clerks
2.	30 <sup>th</sup> January 2016	Department of State Accounts	Department of State Accounts	Accountants & Subject Clerks
3.	13 <sup>th</sup> February 2016	Northern Provincial Council	District Secretariat Office , Jaffna	Accountants & Subject Clerks
4.	29 <sup>th</sup> March 2016 05 <sup>th</sup> ,18 <sup>th</sup> ,26 <sup>th</sup> April 2016	Training Programme for Newly Appointed Accountants , Department of State Accounts	Department of State Accounts	Accountants

5.	09 <sup>th</sup> June 2016	District Secretariat Office , Mannar	Department of State Accounts	Accountants
6.	17 <sup>th</sup> June 2016	Chief Secretariat Office, Anuradhapura	Department of State Accounts	Accountants & Subject Clerks
7.	26 <sup>th</sup> July 2016	Training Requested Institutes	Department of State Accounts	Accountants & Subject Clerks
8.	07 <sup>th</sup> October 2016	Department of Survey	Department of Survey	Accountants & Subject Clerks
9.	14 <sup>th</sup> October 2016	Ministry of Health, Nutrition & Indigenous	Ministry of Health, Nutrition & Indigenous	Accountants & Subject Clerks
10.	17 <sup>th</sup> December 2016	Northern Provincial Council	District Secretariat Office , Jaffna	Accountants & Subject Clerks
11.	27 <sup>th</sup> December 2016	Sabaragamuwa Provincial Council	Pussellawa Training Center	Accountants & Subject Clerks

Following services were undertaken daily basis by this division with regard to the developments and maintenance of computer software system (CIGAS) and providing training & necessary instructions.

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

## **6.2 Managing Advance Accounts**

### **6.2.1 Advance “B” Account - Advances to Public Officers**

**01.** Based on reports forwarded in terms of F.R.506 D by all ministries and departments for the year ended as at 31<sup>st</sup> December 2015, a reconciliation report has been prepared for the Public officers Advance “B” Account including the control account, individual balances and the Treasury balances. According to the report, inconsistencies were observed in 25 institutions. When comparing the last year it is a 30% decrease. Accordingly, relevant institutes were recognized and informed to settle those inconsistencies. Out of these, considerable number of institutes have taken steps to settle the inconsistencies and post monitoring is going on regarding the rest of institutes.

**02.** Further, According to the Report on the amounts due to the government (as per the age analysis) prepared according to the classifications of individual credit balances of all ministries and departments in the year 2016, a balance of Rs. 392 million from the transferred officers, Rs.04 million from the officers in abroad on no-pay leave, Rs.16 million from the officers permanently released to co-operations, boards & provincial councils, Rs.60 million from the deceased officers, Rs.389 million from the retired officers, Rs.563 million from the officers who vacated the post and Rs.126 million from the interdicted officers and Rs.42 million from others were observed. It was informed to recover the said amount in terms of budget circular 118, section 4 and sub section 4:5 of chapter xxiv, of the Establishment Code.

**03.** It was informed through letters to rectify the incorrect accounting by recognizing the Ministries/ Departments that recorded in unavailable Advance “B” Account heads in the budget estimate. Accordingly, those Ministries/ Departments have taken actions to correct that transactions through main summaries of accounts in the month of December and supplementary summaries of accounts.

**04.** 45 institutions have been recognized as limit exceeded institutions out of 184 institutions in which public officers Advance “B” account are operated. Actions have been taken to amend limits by 33 institutions.



05. Functions assigned to the Department of State Accounts in terms of FR (119) (2)(c) have been done in the year of 2016. Instructions and approval have been given to those Ministries/ Departments that made requests in this regard.

### 6.2.2 Treasury Miscellaneous Advance Account

Recovery of advances given through advance accounts to the district secretariats to purchase paddy and recovery of advances relevant to money losses, stamps and tickets have been carried out by this division. Accordingly, out of those advances, the advance balances that have been settled in cash by the district secretariats in 2016 are as follows.

Account No	District Secretariat	Amount settled (Rs.)
7000/0/0/25003/418	Polonnaruwa	7,024,631.74
7000/0/0/25003/419	Anuradhapura	1,008,750.00
7000/0/0/25003/420	Ampara	400,000.00
7000/0/0/25003/428	Kandy	330,000.00
7000/0/0/25003/443	Matale	35,000.00
<b>Total</b>		<b>8,798,381.74</b>

In addition to cash settlements, following are advance settlements through the write off of losses during the year 2016.

Account No	District Secretariat	Settlement through the transfers in between accounts and write-off (Rs.)
7000/0/0/25003/418	Polonnaruwa	68,861,634.45
7000/0/0/25003/420	Ampara	48,136,140.15
7000/0/0/25003/421	Badulla	790,528.00
7000/0/0/25003/422	Trincomalee	1,248,999.00
7000/0/0/25003/424	Puttalam	2,623,464.90
7000/0/0/25003/428	Kandy	715,204.50
<b>Total</b>		<b>122,375,971.00</b>

Action have been taken to write-off losses with relevant to above district secretariats arised due to implementation of the price policy by the department of food commissioner,

issuing of rice at low prices for Samurdhi Programme, sale of rice which is not suitable for human consumption, issuing of rice as flood subsidy and sales by the District Secretariat on the order of food commissioner.

Six meetings have been conducted in coordination with District Secretariat Polonnaruwa, District Secretariat Anuradhapura, District Secretariat Matale, CWE, Department of Agrarian Development and its sub institutions which had taken advances from the said institutions since it was able to get settled the paddy advances given to District Secretariats and to other institutions to which sub advances were given with the intermediation of the Department of State Accounts.

It was able to resolve larger number of problems existed in the paddy advance accounts of District Secretariat Polonnaruwa through this series of meetings. It was able to identify the amounts which should be received from the sub institutions to the District Secretariat Polonnaruwa and to take initial steps to settle those advances during this year. In addition, action are being taken to reconcile the difference between the Treasury and the District Secretariat. Actions are being taken to identify the actual amounts to be settled from sub institutions to the District Secretariat Anuradhapura.

Accordingly, Paddy Advance balance of Rs.131,174,352.74 has been settled during the year 2016.

The amount recognized in the reconciliations of the year 2016 as losses that should be written off with the approval of the Deputy Secretary to the Treasury and accounted after receiving allocations is Rs.780,564.63 Applications worth of Rs.7,932,781.18 have been submitted to the Department of Public Finance in order to get the approval for write off. Applications worth of Rs.20,476,169.78 and Rs.1,641,489.75 have been submitted to the Chief Accounting Officer by the District Secretariat Polonnaruwa and District Secretariat Anuradhapura respectively in order to get the recommendations for write off. Accordingly, applications have been forwarded amounting to Rs.30,831,005.34 requesting to write off as losses during year 2016.

District Secretariat	Allocation to be received (Rs.)	Approval to be received from DST (Rs.)	Applications forwarded to Chief Accounting Officer (Rs.)
Polonnaruwa	780,564.63	7,932,781.18	20,476,169.78
Anuradhapura			1,641,489.75
<b>Total</b>	<b>780,564.63</b>	<b>7,932,781.18</b>	<b>22,117,659.53</b>

### 6.2.3 Advance Account to make payments for other Governments

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

During the year 2016, payments of pension have been made as follows by the Department and these amounts have been reimbursed by the relevant governments:

State	Opening balance as at 01.01.2016 (Due reimbursement for the previous year) (Rs)	Paid pension amount during the year (Rs)	The total pension amount to be reimbursed (Rs)	The amount reimbursed (Rs)	The further amount to be reimbursed as at 31.12.2016 (Rs)
British	727,458.90	2,683,853.64	3,411,312.54	2,997,357.88	413,954.66
Malaysia	97,203.71	501,658.19	598,861.90	506,697.81	92,164.09
Singapore	98,156.81	411,899.26	510,056.07	441,940.08	68,115.99
<b>Total</b>	<b>922,819.42</b>	<b>3,597,411.09</b>	<b>4,520,230.51</b>	<b>3,945,995.77</b>	<b>574,234.74</b>

Accordingly, pension has been paid to 2 British Government pensioners and 15 British widows up to month of October 2016 and the number of British widows to whom widows' pension has been paid for November & December 2016 reduced to 14 due to the decease of one widow. 4 Malaysian government widows were paid pension from January to June 2016 by the General Treasury and due to the decease of one widow, only 03 Malaysian Government widows were paid from July to December 2016. 7 Malaysian government widows were paid pension from January to May 2016 and 05 Malaysian government widows were paid for June and July 2016 and 4 widows were paid form August to

December 2016 through the District Secretariat of Jaffna. The reason for this was the decease of 3 Malaysian government widows who had claimed the pension from the District Secretariat of Jaffna. Pension has been paid to 2 Singapore government widows by the District Secretariat Jaffna.

## 7. Institutional and Administrative Activities

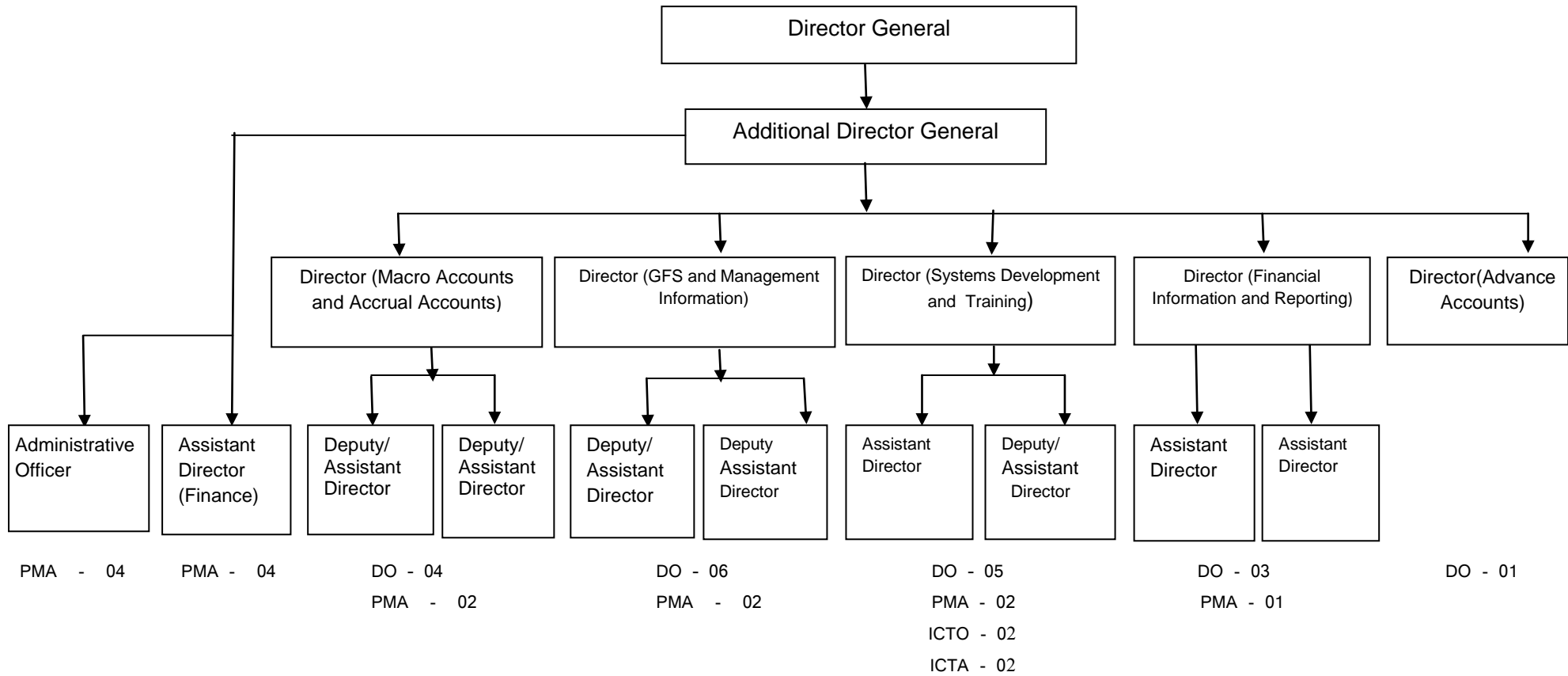
### 7.1 Staff Information

The following staff members have contributed for the performance of the Department as a team in the year 2016 according to the Organization Structure in page 19.

By recognizing the needs of the staff, actions have been taken to amend the cadre positions in this 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)	05	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	10	18
9	Public Management Assistant	12	15
10	Information and Communication Technology Assistant	01	02
11	Office Employee Service	05	06
12	Drivers	03	06
	<b>Total Cadre</b>	<b>44</b>	<b>66</b>

## 7.2 Organization Structure



- DO - Development Officer
- PMA - Public Management Assistant
- ICTO - Information & Communication Technology Officer
- ICTA - Information & Communication Technology Assistant

### 7.3 Using Resources Efficiently

Unnecessary office equipment were removed after carrying out the department stock verification activities of the first quarter of 2016 for financial year ended 31<sup>st</sup> December 2015.

### 7.4 Capacity Development and Knowledge Enhancement

Actions have been taken to improve the effectiveness and efficiency by offering local and foreign training as mentioned below and making a change in attitudes of the staff members in the year 2016.

#### 7.4.1 Local Training

Course	Employee category and number	Institute
Introduction to Financial Market	Director 01 Deputy Director 01 Assistant Director 01	MILODA
Introductory Course on Macroeconomic Dynamics and Linkages	Deputy Director 01 Assistant Director 01	MILODA
Awareness Program on Sri Lanka Public Sector Accounting Standards	Director 02 Deputy Director 01 Account Analyst 01 Development Officer 01	Hotel Taj Samudra
Training Program on Sri Lanka Public Sector Accounting Standards	Account Analyst 01 Development Assistant 01	Hotel Taj Samudra
Master of Public Management Degree Program	Deputy Director 01	Sri Lanka Institute of Development Administration
Drivers Training	Drivers 04	Hotel Berjaya, Mt.Lavinia
Procurement Training	Director 03	Ministry of Finance
Administration of Public Documents and Archives Law	Administrative Officer 01	Department of National Archives
Training Program on Enhancing Audit Quality	Director 04	Hotel Taj Samudra
ITMIS End-user Training (Cadre Management)	Assistant Director 01	MILODA
ITMIS End-user Training (Asset Management)	Director 02 Deputy Director 01 Account Analyst 01	MILODA
ITMIS End-user Training (Internal Audit Management)	Director 01 Assistant Director 01	MILODA

## 7.4.2 Foreign Training Courses and Seminars

Name of the Officer	Designation	Country	Duration	Training/ Seminar
Mrs. D.M.A. Harasgama	Director General	USA	06 days	Public Financial Management in a Changing World
Mrs. J. K. N. Samanmalie	Director	Thailand	03 days	Government Finance Statistic Opening Workshop
Mrs. D. M. A. Harasgama	Director General	Malaysia	02 days	Financial Reform for Economic Development in Asia: Public Sector Forum 2016
Mrs. D. M. A. Harasgama	Director General	Philippines	02 days	Financial Inclusion in the Digital Economy - ADB Invitation
Mrs..A.W.K.S.Ranasinghe	Assistant Director	China	20 days	Seminar on Cloud Computing, Big Data Network Construction and Developing Strategies for Developing Countries
Mr. S. Tharshan	Assistant Director	China	17 days	Seminar on Cyber Crime Prevention & Investigation for Sri Lankan Officials
Mr .A. P. Kurumbalapitiya	Director	Hong Kong	05 days	Executive Training Program on Macroeconomic Policies
Mr. B.A.T.Rodrigo	Director	Hong Kong	05 days	Executive Training Program on Macroeconomic Policies
Mrs. J.K.N.Samanmalie	Director	Hong Kong	05 days	Executive Training Program on Macroeconomic Policies
Mr. M.A.S.H.Perera	Director	Hong Kong	05 days	Executive Training Program on Macroeconomic Policies
Mr. S. Tharshan	Assistant Director	Hong Kong	05 days	Executive Training Program on Macroeconomic Policies
Mrs.. D.H.Kalansooriya	Assistant Director	Hong Kong	05 days	Executive Training Program on Macroeconomic Policies
Mr. A.P.Kurumbalapitiya	Director	Philippines	02 days	Regional Meeting on the Prospects for Nuclear Power in the Asia Pacific Region
Mr.K.A.C.Shamantha	Deputy Director	Thailand	02 days	ADB Regional Forum on Public Sector Accounting
Mrs.D.M.A.Harasgama	Director General	Luxembourg	02 days	CIPFA International Seminar - 2016

In addition to above training courses, a performance enhancement training program has been conducted at Mass Fabric Park in Thulhiriya, with the intention of achieving a quality and effective public service through building mutual affability and team working.

## **8. Financial Information**

As per the summary reports of expenditure, the utilization of recurrent provision and capital provision in the year 2016 was 99.06% and 87.35% respectively. The Department financial performance has been done in accordance with the Action Plan 2016 by effective utilization of recurrent and capital provisions. In 2016, a more convincing estimation has been done on the recurrent expenditure of this department and the expenditure incurred accordingly.

A loan amount of Rs. 2,890,215.00 has been granted for officers within the maximum debits limit Rs. 3 million of the Public Officers Advance “B” Account and the sum of Rs. 1,576,784.00 has been credited by exceeding the minimum credit limit of Rs. 1,000,000. At the end of the year, the debit balance of Advance Account No: 250011 was Rs. 8,224,049.15 and it was within the maximum debit balance limit Rs.11 million. Accordingly, the department has been complied with the limits of the Advance Account during the year 2016.

The annual Appropriation and other accounts were prepared in terms of the State Accounts Circulars No 251/2016 and 252/2016 have been submitted to the Auditor General within the stipulated period. Further, the Auditor General has submitted 04 audit queries and 04 internal audit queries during the year. All audit queries have been responded within the stipulates time and actions have been taken to adjust the shortcomings.



<b>8.1 Financial Performance - 2016</b>							
<b>(In comparison 2015)</b>							
Object Code	Category	2015		2016		Balance Allocation over 2016 actual expenditure	Balance Allocation as a percentage of 2016 estimate
		Estimate	Actual	Estimate	Actual		%
	<b>Recurrent Expenditure</b>	<b>36,150</b>	<b>35,687</b>	<b>41,600</b>	<b>41,209</b>	<b>391</b>	<b>0.94</b>
	<b>Personal Emoluments</b>	<b>27,800</b>	<b>27,585</b>	<b>33,987</b>	<b>33,853</b>	<b>134</b>	<b>0.39</b>
1001	Salaries and Wages	12,800	12,651	15,983	15,890	93	0.58
1002	Overtime and Holiday Payments	450	431	404	389	15	3.71
1003	Other Allowances	14,550	14,503	17,600	17,574	26	0.15
	<b>Travelling Expenses</b>	<b>2,502</b>	<b>2,496</b>	<b>1,215</b>	<b>1,159</b>	<b>56</b>	<b>4.61</b>
1101	Domestic	50	45	60	52	8	13.33
1102	Foreign	2,452	2,451	1,155	1,107	48	4.16
	<b>Supplies</b>	<b>1,960</b>	<b>1,912</b>	<b>2,463</b>	<b>2,418</b>	<b>45</b>	<b>1.83</b>
1201	Stationery and Office Requisites	650	636	1,000	978	22	2.20
1202	Fuel	1,225	1,198	1,350	1,330	20	1.48
1203	Diets and Uniforms	85	78	113	110	3	2.65
	<b>Maintenance Expenditure</b>	<b>1,713</b>	<b>1,654</b>	<b>1,648</b>	<b>1,574</b>	<b>74</b>	<b>4.49</b>
1301	Vehicles	713	655	690	665	25	3.62
1302	Plant and Machinery	1,000	999	940	901	39	4.15
1303	Buildings and Structures	-	-	18	8	10	55.56
	<b>Services</b>	<b>1,500</b>	<b>1,383</b>	<b>1,542</b>	<b>1,481</b>	<b>61</b>	<b>3.96</b>
1402	Postal and Communication	1,400	1,290	1,430	1,374	56	3.92
1405	Other	100	93	112	107	5	4.46
	<b>Transfers</b>	<b>675</b>	<b>657</b>	<b>745</b>	<b>724</b>	<b>21</b>	<b>2.82</b>
1505	Subscriptions and Contributions	225	223	245	235	10	4.08
1506	Property Loan Interest to Public Servants	450	434	500	489	11	2.20
	<b>Capital Expenditure</b>	<b>9,200</b>	<b>5,658</b>	<b>1,700</b>	<b>1,485</b>	<b>215</b>	<b>12.65</b>
	<b>Rehabilitation and Improvement of Capital Assets</b>	<b>431</b>	<b>371</b>	<b>400</b>	<b>313</b>	<b>87</b>	<b>21.75</b>
2002	Plant, Machinery and Equipment	100	41	100	32	68	68.00
2003	Vehicles	331	330	300	281	19	6.33
	<b>Acquisition of Capital Assets</b>	<b>7,400</b>	<b>4,197</b>	<b>500</b>	<b>444</b>	<b>56</b>	<b>11.20</b>
2102	Furniture and Office Equipment	1,400	1,351	500	444	56	11.20
2103	Plant, Machinery and Equipment	6,000	2,846	-	-	-	-
	<b>Capacity Building</b>	<b>1,369</b>	<b>1,090</b>	<b>800</b>	<b>728</b>	<b>72</b>	<b>9.00</b>
2401	Staff Training	1,369	1,090	800	728	72	9.00
	<b>Total Expenditure</b>	<b>45,350</b>	<b>41,345</b>	<b>43,300</b>	<b>42,694</b>	<b>606</b>	<b>1.40</b>

## **9. Contributing the implementation of Integrated Treasury Management Information System (ITMIS)**

An active participation with priority has been given in the year 2016 for the development activities of Integrated Treasury Management Information System (ITMIS) which has been commenced with the aim of advancement of Public Finance Management and compliance with Good Practices. In that, all officers regularly contributed to provide the technical assistance and instructions to the project team for successfully finalizing the new unified Chart of Account.

Technical assistance has been provided through numerous one-to-one discussions held by executive officers of our department with ITMIS development team in developing System Requirement Specifications (SRS) of Budget Planning, Budgeting and Appropriation, Purchasing, Expenditure, Treasury Management, Revenue Management, Asset Management, Cash Management, System Administration, Maintenance of General Ledger, Carder Management, Internal Audit and Court Case Management Modules. In addition, officials that represent the Treasury Core Group have devoted more than 280 hours in the year 2016 for Training programs and testing programs of above modules developed in ITMIS.

### 10. Progress of implementing the activity plan 2016

#### 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	Activities relating to the preparation of Asset Register with the assistance of relevant Treasury Departments												
3	Co-ordination of Asset Valuation program carried out by Valuation Dept.												
4	Operate crown agent account and coordination of procuring goods required for the Ministry of Health and the Department of Registration of Persons.												



**Progress of implementing the activity plan 2016**

**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	Ensuring the 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, - Accounting the Value Added Tax and Accounting of Advance Payments made to External Parties

3	<p>a) Collection of copies of audited Appropriation Account from CAO/AO and audited annual Revenue Accounts form RAO s</p> <p>b). Provide instructions to correcting and preventing the for quantitative facts of the audit reports of the Minisries and Departments issuing by Auditor General.</p>													On going activity	<p>1. Correcting and preventing actions</p> <p>2. Publication of data and information</p>		<p>Receipt of audited appropriation accounts .</p> <p>Receipt of all audited revenue accounts. Examining for audit observations and actions taken for correction.</p>
4	Preparing the Republic Account													On going activity	Preparation of the Financial Statements of the Republic of Sri Lanka for the year 2015		<p>Submission of Annual Financial Statements as at 30.03.2016 to the Auditor General. Presentation of Financial Statements along with Auditor Generals report for publishing in the Annual Report</p>
5	Reconciliation Control Account balances with the relevant institution's balances													On going activity	Reconciliation Statement		Ensuring accuracy of the Accounts.

6	Scrutinizing authorized documents relating to FR 66/69 Supplementary Provisions/ Budgetary Provisions and updating necessary records.	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																																																													On going activity	Updating authorized provisions	Updating provisions through adjusting in a way it minimizes the over or under provisions.
7	Representing the Committee on Public Accounts (COPA) on behalf of the Treasury and giving required instructions and recommendations for the COPA.	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																																																													On going activity	Ensuring the involvement of the Treasury in accountability and sound financial control	Minimizing accounting errors and maintaining sound Financial Control.
8	Submission of Annual Report to the Auditor General	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																																																														Obtain Audit Opinion from the Auditor General with regard to the Financial Statements	duly provision of Credible Accounting information to Stakeholders
9	Publication of Account of the Republic within 150 days after completion of the accounting year	<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																																																														Enclose in Annual Report - 2016	















<b>Progress of implementing the activity plan 2016</b>														
<b>System Development , Training &amp; Advance Accounts Division</b>														
Activities	Time Span												Remarks	Expected Output
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
1													On going activity	* Error minimizing financial data reporting. * Improve financial data reporting through the Windows based accounting software instead of DOS based. * Obtained financial data within stipulated date.
2													On going activity	* Establishment of Asset Management Module in New CIGAS. * Delineation of Reported Capital assets through accounts.
3													On going activity	* Efficient reporting through fulfilling the training requirements on accounting softwares.
4													On going activity	* Reduce the number of telephone calls regarding the accounting softwares.
5													On going activity	* Final Accounts.
6													On going activity	* Final Accounts.
Expected  Actual														

**Progress of implementing the activity plan 2016**

**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, Acurate and Disciplined culture(SPREAD) in the Department														On going activity
														
														
2 Maintain a sound working envoronment in the premises														On going activity
														
														
3 Training staff, Process assigning duties General Administration and Knowledge sharing														On going activity
														
														
 Expected  Actual														

Progress of implementing the activity plan 2016																
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	15,983,500	15,890,778													On going activities
1002	Overtime & Holiday Payments	404,000	388,509													On going activities
1003	Other Allowances	17,600,000	17,573,705													On going activities
1101	Domestic Travelling Expenses	60,000	51,561													On going activities
1102	Foreign Travelling Expenses	1,155,000	1,107,666													On going activities
1201	Stationery & Office Requisites	1,000,000	978,076													On going activities
1202	Fuel	1,350,000	1,330,173													On going activities
1203	Diets & Uniforms	112,500	110,112													On going activities
1301	Vehicles	690,000	664,859													On going activities
1302	Plant & Machinery	940,000	901,384													On going activities
1303	Building & Structures	18,000	8,285													

1402	Postal & Communication	1,430,000	1,373,789									On going activities
1405	Other	112,000	107,261									On going activities
1505	Subscriptions & Contributions	245,000	234,645									
1506	Property Loan Interest to Public Servants	500,000	488,769									On going activities
2002	Plant, Machinery & Equipment	100,000	31,839									On going activities
2003	Vehicles	300,000	281,200									On going activities
2102	Furniture & Office Equipment	500,000	443,758									On going activities
2401	Staff Training	800,000	727,861									On going activities
25011	Advance to Public Officers	3,000,000	2,890,215									On going activities
		<b>46,300,000</b>	<b>45,584,444</b>									
	Target											
	Achieved											