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முகாமைத்துவக் கணக்காய்வுத் திணைக்களம்
DEPARTMENT OF MANAGEMENT AUDIT

මුදල්, ආර්ථික ස්ථායීකරණ සහ
ජාතික ප්‍රතිපත්ති අමාත්‍යාංශය

நிதி, பொருளாதார உறுதிப்பாடு மற்றும்
தேசியக் கொள்கைகள் அமைச்சு

MINISTRY OF FINANCE, ECONOMIC STABILIZATION
AND NATIONAL POLICIES

වෛලේකම් කාර්යාලය, කොළඹ 01

செயலகம், கொழும்பு 01

The Secretariat, Colombo 01

මගේ අංකය }
எனது இல } DMA/AMC/2/2021/04
My No }
}

ඔබේ අංකය }
உமது இல }
Your No }
}

දිනය }
திகதி } 2023.02.09
Date }
}

Management Audit Guidelines 02/2023

All Secretaries to Ministries
Heads of Departments,
District Secretaries,

Internal Audit Guidelines

It is related to the Management Audit Circular No. DMA/01-2019 dated 12.01.2019 and letter No. DMA/ADG-1/ General / 2021 dated 15.11.2021. issued by Department of Management Audit.

02. The Quarterly Assessment Report of the Internal Auditor indicated therein is hereby amended and please be kind enough to give instructions to prepare and submitted Internal Auditor's Quarterly Assessment Report using Annexure 05 attached herewith and Form-01, Form-01(A), Form-01(B) attached herewith within the next month after the end of each quarter to the Department of Management Audit

03. Annexure 05 for the preparation of the Internal Auditor's Quarterly Assessment Report related to paragraph 08.3 of DMA/01-2019 and Form-01 and Form-01(A) of the letter No. DMA/ADG-1/ General / 2021 dated 15.11.2021 are hereby cancelled.

S.A.Chandrika Kulathilake
Director General

Copy :- 1.Auditor General
2.Chief Secretaries of Provincial Councils

03. Updating of Books and Registers (Manually or/and Computerized) If duly update put “A” If partly updated put “B” If Not updated put “C”

Serial No	Name of the Institute	Fixed Assets Register	Pay Ledger	Deposit Register	CC 10 Register	Auditor General's Audit Query Register	Internal Audit Report Register	Leave Register	Guarantee Register	Damage and losses Register	Debaters Register	Creditors Register

04. Review of Auditor General's Audit Queries

I. Summary of the Auditor General's Audit Queries

Serial No	Name of the Institute	Received		Total	Number of Replied	Number To be replay (balance)	Age Analysis				
		Number of Not replied Queries in the Previous year	Number of Queries received during this year				Less than one Month	1 to 3 Month	3 to 12 month	Over 12 months	

II. Details of Auditor General's Audit Queries Received during the Quarter

Serial No	Name of the Institute	Date of Received	Matter/Subject (in briefly)

05. Review of Internal Audit Activities

- I. Cumulative Progress up toQuarter of the internal Audit Plan %.....
- II. Summary of issuing Internal Audit Report

Serial No	Name of the Institute	Received		Total	Number of Replied	To be Received Answers(balance)	Age Analysis			
		Number of not replied reports in Previous year	Number of report issued during the year				Less than one Month	1 to 3 Month	3 to 12 month	Over 12 months

III. Detail of the issuing of Internal Audit Reports during the quarter

Serial No	Name of the Institute	Issued Date	Matter/Subject (in briefly)	Reference to the Audit Plan

06 Progress of the implementation of Internal Audit Plan of the institutes under preview of the Ministry.

Serial No	Name of the Institute	Progress of the relevant Quarter (%)	Cumulative Progress (%)	Observation of the Internal Auditor

07 Unimplemented directions/among directions issued by the committee on public Accounts/Committee on public Enterprises (COPA) last held.

.....

.....
 Signature of
 Chief Internal Auditor/ Internal Auditor

.....
 Date

Progress review of Capital Expenditure for the Year

Name of Institution	Objective Code	Expenditure description	Annual Allocation	Review of Progress	1 st Quarter			2 nd Quarter			3 rd Quarter			4 th Quarter		
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
eg:- DMA	2101	Vehicles	5Milion	Action Plan (Expected)	✓	✓					✓					
				Action Plan (Actually)				✓		✓						
				Procurement Plan (Expected)	S		A		R			P				
				Procurement Plan (Actually)		S			R		A			P		
			100	Financial Progress (Rs)								Rs. 5M				
				Physical Progress (%)					45%							
02				Action Plan												
				Procurement Plan												
				Financial Progress (Rs)												
				Physical Progress (%)												
03				Action Plan												
				Procurement Plan												
				Financial Progress (Rs)												
				Physical Progress (%)												

S - Starting tender procedure

A - Awarding Contract

R - Receiving goods & Services

P - Payment

NB:- In Preparing this format more priority should be given to capital projects that have not reached the expected targets as per the action plan and procurement plan

