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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

1. Operation of Centralized Accounting System to record financial transactions of government ministries and departments.
2. Implementation of computer based accounting system in government ministries and departments and maintenance of improved management information system and update to meet changing needs.
3. Issuance of instructions and guidance to maintain accounting system in line with accepted standards and provision of training facilities for accounting staff accordingly.
4. Provide accounting information on revenue and expenditure to the Auditor General, Central Bank, IMF, ADB and other similar institutions.
5. Preparation of Republic Account annually as per the statutory requirements and present them to the parliament.
6. 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 2018. 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. With the intention of expediting valuation and accounting of non-financial assets of the ministries and departments, Meetings were held in collaboration with the Departments 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 2018 compared to the previous year and Rs. 1062.5 Billion worth of assets were able to value and record.

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.

Chartered Public Finance Accountancy (CPFA) qualification is awarded to the qualified senior public officers, knowledge gathered through professional career will be beneficial to successfully accomplish their duties as public officers. Therefore, annual subscriptions

for professional membership being paid or reimbursed every year by the relevant ministries or the departments to which the members are attached.

Two days residence workshop was conducted for the all officers of the department at Academic of Adventure institution Belihuloya. The workshop helps to improve officer's teamwork, abilities, leadership qualities, communication, self confidence, commitment, initiative courage, determination and creativity. It was improved officer's physical and psychological qualities.

The Sri Lanka Public Sector Accounting standards 1 – 20 have been published. These Accounting standards provide a framework for quality financial accounting and reporting facilitating improvement in financial analyses and planning and management in the public sector, in line with international best practices. The new ten (10) standards will be effective for financial statements covering periods beginning on or after 01st January 2018.

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 2018 are as follows.

3. Macro Accounts and Accrual Accounts Division

3.1 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 2017 have been prepared and published within 150 days from the end of financial year 2017. In addition, the Consolidated Appropriation Account and Consolidated Revenue Account were prepared for the year 2017.

3.2 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. Reimbursement of Annual Membership Subscription payable to the Association of Public Finance Accountants of Sri Lanka (APFASL) - State Accounts Circular No. 264/2018.
- ii. Sri Lanka Public Sector Accounting Standards (SLPSAS) Volume I, II & III- State Accounts Circular No. 265/2018.
- iii. Closing of Accounts for the Financial Year 2018 - State Accounts Circular No. 266/2018.
- iv. Financial Statements - 2018 - State Accounts Circular No. 267/2018.

3.3 Opening and Controlling of Main Ledger Accounts

In the year 2018, 27 new sub accounts were opened for foreign borrowings under the Main Ledger No. 8300. Under this, sub accounts were opened for 01 Agriculture Sector Development Project, 02 Upgrading of Higher Education Projects, 01 Aquatic Sector Development Project, 06 Water Resources Management Projects, 07 Road Sector Development Projects, 01 Capital Market Development Project, 01 Building Construction Project, 01 Transport Sector Development Project, 01 Technology Improvement Project, 02 Health Sector Development Projects, 02 Urban Development Projects, 01 Loan Additional Financing Project and 01 Multifunction Proposal Project.

In addition, the following new main ledger accounts were opened in the year 2018.

Category of New Main Ledger Account	Main Ledger Account No.	Sub Ledgers opened in year 2018
Intangible Assets	9154	-
Suhurupaya Loan Account of Ministry of Defence	9198	-
Suhurupaya Investment Account of Ministry of	9199	-
Central Bank Special Dollar Account for Asian Infrastructures Investment Bank	9200	-
Revolving Fund Account for Asian Infrastructures Investment Bank	9201	-

Further, sub ledger accounts have been opened for following main ledger accounts in the year 2018.

Category of New Main Ledger Account	Main Ledger Account No.	Sub Ledgers opened in year 2018
Rent and Work Advance Accounts	9188	48
Rent and Work Advance Reserve Accounts	9189	48

3.4 Providing accounting services to Ministries, Departments and District Secretariats

During the year 2018, the department has provided accounting services and advices to 51 Government Ministries, 96 Departments, 23 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 687 additional

allocation requests, 1,764 provisions transfer requests under FR 66 and 76 provision transfer requests under FR 69 were done by the Department.

3.5 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 2018 and kept a record of fixed assets of these agencies in the General Treasury.

Reporting fixed assets as at 31.12.2018

Category of fixed assets	No. of recorded Institutes	Amount Rs.
Building and Structures	100	423,584,756,217.01
Machinery and Equipment	154	183,834,519,289.00
Land	79	366,348,688,059.05
Work in Progress	49	88,731,070,406.78
Grand Total		1,062,499,033,971.40

3.6 Providing relevant Instructions on Accounting to various Ministries and Departments

S.No.	Institution	Matters
01	Instructions were given to all the Ministries/ Departments/ District Secretariats and Special Spending Units	Prepare Statement of Financial Performance, Statement of Financial Position and Statement of Cash Flows in place of Appropriation Account and Revenue Accounts for the year 2018 and forward to the Auditor General before 28.02.2019.

02	Department of Treasury Operations	Provided instructions in relevant to accounting loans obtained from local banks and the interests of these loans.
03	Department of Irrigation	Instructions were given to the Department of Irrigation in relevant to providing an amount of Rs. 2,495,603.75 as an advance from the Miscellaneous Advance Account referring to compensation case No.658 filed in the District Court-Galle.
04	Department of Fiscal Policy	Instructions were given to the Department of Fiscal Policy for removal of Revenue Code No. 1003.06.00 of the Environment Conservation Levy from the revenue estimates.
05	Department of Sri Lanka Railways	Instructions were given to the Department of Sri Lanka Railways in relevant to accounting the payments for railway warrants.
06	Department of Treasury Operations	Concurrence was given to convert Administrative Appeals Tribunal and Department of Debt Reconciliation Board as an "A" grade Department under the categorization of General Treasury.
07	Department of National Budget	Instructions were given to the Department of National Budget in relevant to accounting the direct cash contributions received to the Coordinating for Secretariat Reconciliation Mechanisms under UNDP.
08	Department of Management Services	Instructions were given to the Department of Management Services in relevant to reimbursement of annual subscription fee payable to the Association of Public Finance Accounting of Sri Lanka.

09	Department of Management Services	Informed the Department of Management Services as suitable to open a new bank account for Audit Fund.
10	Ministry of Science, Technology and Research	Discussed with the Ministry of Science, Technology and Research and instructed in relevant to preparation of Final Financial Statements of the Ministry of Special Assignments that is revoked in year 2018.
11	Ministry of Land and Parliament Affairs	As the expenditure head No.153 of the Ministry of Land has been assigned to the expenditure head No.122 of the Ministry of Land and Parliament Affairs, instructions were given to the officers of the Ministry of Land and Parliament Affairs for the action to be taken in relevant to accounts balances prevailing under the expenditure head No.153.
12	Department of Public Finance	Observations were given to the Department of Public Finance for obtaining and accounting entrance fee and other chargers for foreigner by US\$.
13	Department of Treasury Operations	Instructions were given to the Department of Treasury Operations in relevant to accounting methods to be followed in implementation of projects under reimbursable Foreign Aid.
14	Departments of National Budget and Treasury Operations	Made the Departments of National Budget and Treasury Operations aware of taking actions to approve the limit of budget and imprest for the last quarter in year 2018.

3.7 A Note to the Cabinet No. MF/SA/01/CM/2018/22 dated 02.03.2018, on the heading Government Borrowings and Disbursement was presented to the Cabinet of Ministers.

3.8 Cabinet Memorandum No. MF/SA/03/CM/2018/174 dated 17.09.2018 on the heading Preparation of Financial Statements of the Democratic Socialist Republic of Sri Lanka on Accrual Basis was presented to the Cabinet of Ministers.

3.9 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.

3.10 Participated at COPA meetings held on 05th April 2018 and 20th September 2018 in relevant to the report of the Auditor General on Public Debt Management of Sri Lanka.

3.11. A report including the progress of the actions already taken in relevant to the matters mentioned under the chapters of the minutes of the 151st meeting of the Committee on Public Accounts held on Public Debt Management of Sri Lanka has been submitted to the Committee on Public Accounts (COPA) on 26.07.2018

04. Accounts Monitoring & Payroll Management Division

4.1 Monitoring and Operating the General Deposit Account

During the year 2018, 25 deposit accounts were opened under 07 account categories.

The relevant public institutions were made aware of debit balances that have been arisen due to incorrect accounting of deposit accounts and necessary instructions and assistance were given to these institutions to rectify these promptly.

Further to the circular No. 249/2016 issued in year 2016 for the prevention of existence of long outstanding deposits in general deposit accounts, State Accounts Circular No. 249/2016(i), dated 19.02.2018 was issued. Accordingly, the relevant institutions were informed to settle the outstanding balances with age analysis of general deposit accounts as at end of each financial year as deposits less than 1 year, deposits between year 1-2, deposits between year 2-5 and deposits more than 5 years.

Also, these institutions were instructed to rectify the differences exists between treasury books and departmental books calling deposit balance reconciliation statements as at end of the year.

In addition, on the request of institutions actions have been taken to open new general deposit account as per the Circular No.243/2015 and the relevant institutions were instructed to close inactive general deposit accounts.

4.2 Actions were taken to rectify the deficiencies shown in the Report of the Auditor General in relevant to Appropriation Account.

The relevant institutions were made aware to rectify the accounting deficiencies and non compliances to rules and regulations identified in the appropriation account, considering the observation of the Auditor General in relevant to appropriation account prepared and presented by the ministries and departments for the year ended 31.12.2017.

4.3 Development of Government Payroll System and solving emerging issues

The Department is engaged in providing solutions for the issues of the Government Payroll System (GPS) used to prepare salaries of the ministries and departments and providing soft copies of this payroll system on the request of the ministries and departments.

In addition, assist in rectifying the deficiencies identified in the e-payroll system and proposals were presented to the Department of Information Communication Technology for further improvements to be done to these programmes. Accordingly, during the year actions were taken to operate this e-payroll programme in the year 2019 and it is expected to conduct training programmes during implementation of the programme.

05. System Development, Training & Advance Accounts Division

5.1 Activities of the section

- Continues development of New CIGAS programme in accordance with the new requirements & trends.
- Recording of non-financial Assets
- Maintaining help desk for New CIGAS programme
- Organizing Training Programmes for New CIGAS programme
- Maintaining server based commitments, liabilities & assets.
- 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

5.2 New CIGAS Accounting System

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

- Developing the system in accordance with the new circulars issued by Department of State Accounts and the feedback received by the users enable them to make it as more user friendly.
- Implementing the new version to the all spending units of the central government as well as provincial councils.
- Conducting training programmes to fulfill the requirements of Ministries, Departments and provincial councils to ensure the error less reporting and maintenance.
- Adapting the new platform to the system to avoid the technology obsoleted.

- Providing the guidance to the CIGAS Users by telephone, email or face to face and trouble shoot the user errors.
- Supporting to the Department of National Budget and Department of Treasury Operation for the budget ceiling and cash ceiling respectively by the New CIGAS system.
- Issuing the treasury printouts for assets, commitment & liabilities for the financial statements of the spending units as well as the National Accounts.
- Facilitating to the Integrated Treasury Management Information System (ITMIS)
- Promoting to upload the data from New CIGAS to web interface daily from all the spending agencies in order to view commitment, liability, assets and cash book balance from the Department of National Budget, Department of Treasury Operations, and Department of State Accounts.

5.2.1 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 uploaded 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.

5.2.2 Through the CIGAS web application each & every departments, cashbook balance can be viewed by TOD.

5.2.3 The budget ceiling & cash ceiling process are included in the CIGAS system & budget ceiling can be approved by Budget Department through the web application. Cash ceiling can be approved by TOD through web application.

5.2.4 In order to facilitate ITMIS the new chart of Accounts has been introduced in the CIGAS system.

5.2.5 Sub items has been introduced to the CIGAS System.

5.2.6 Special CIGAS programs conducted in year 2018 as follows.

Date		Department / Institute	Venue	No of Participant	
1	2018.01.15/16/17	Western Province/ Building Department	MILODA	Accountants & Subject Officers	140
2	2018.01.22	All (Rectify Issues)	MILODA	Accountants & Subject Officers	50
3	2018.01.26	Ministry of Justice	MILODA	Accountants & Subject Officers	100
4	2018.01.27	Chief Secretary's Office - Central Province	Chief Secretary's Office - Central Province	Accountants & Subject Officers	95
5	2018.03.12/13	Sri Lanka Army/ SL Navy/ SL Airforce	MILODA	Accountants & Subject Officers	95
6	2018.03.19/20	SL Police	MILODA	Accountants & Subject Officers	100
7	2018.03.26	Health Ministry	MILODA	Accountants & Subject Officers	110
8	2018.04.23/24	Personal Requests (Part I)	MILODA	Accountants & Subject Officers	84
9	2018.04.27	District Secretariat (Sinhala Medium) Budget Ceiling	MILODA	Accountants & Subject Officers	66
10	2018.05.04	District Secretariat (Tamil Medium) Budget Ceiling	MILODA	Accountants & Subject Officers	35
11	2018.05.15	Irrigation Department	Irrigation Department	Accountants & Subject Officers	35
12	2018.05.21/22	Deputy Chief Secretary's Secretariat - Finance, Eastern Province	MDTD Hall, Trincomalee	Accountants & Subject Officers	80
13	2018.06.04	District Secretariat - Kurunegala, Puttalam, Department of Irrigation, Mahaweli Authority	MILODA	Accountants & Subject Officers	90
14	2018.06.07/08	Personal Requests (Part II)	MILODA	Accountants & Subject Officers	84
15	2018.06.09	Health Ministry	Buddhist & Pali University - Anuradhapura	Accountants & Subject Officers	103

16	2018.06.12	District Secretariat - Matara	District Secretariat - Matara	Accountants & Subject Officers	107
17	2018.06.18/19/20/21	Personal Requests	MILODA	Accountants & Subject Officers	95
18	2018.07.10/11/12	Election Dep & Prison Department	MILODA	Accountants & Subject Officers	92
19	2018.07.16	Survey Department	Survey Department	Accountants & Subject Officers	50
20	2018.07.26	District Secretariat - Moneragala	ESOFT Institute, Moneragala	Accountants & Subject Officers	30
21	2018.08.10/11	Survey Department	Diyathalawa Surveying & Mapping Center	Accountants & Subject Officers	65
22	2018.08.17/18	Ministry of Education	Peradeniya National Education Center	Accountants & Subject Officers	160
23	2018.08.19/20	Ministry of Education	Peradeniya National Education Center	Accountants & Subject Officers	165
24	2018.08.26/27	District Secretariat - Jaffna	Jaffna District Skill Development Unit	Accountants & Subject Officers	50
25	2018.08.28/29	District Secretariat - Kilinochchi	Kilinochchi District Training Center	Accountants & Subject Officers	53
26	2018.09.11/12/13/14	Personal Requests	MILODA	Accountants & Subject Officers	88
27	2018.09.15/16	Department of Agrarian Development	Pothuhera Agrarian Training Center	Accountants & Subject Officers	60
28	2018.09.18	Department of Forest/ Department of Building	MILODA	Accountants & Subject Officers	91
29	2018.09.20	Chief Secretary's Office - Central Province	Gurudeniya Education Development Center	Accountants & Subject Officers	120

30	2018.10.6/7	District Secretariat - Mannar	District Secretariat - Mannar	Accountants & Subject Officers	20
31	2018.10.17/18	Chief Secretary's Office - Central Province	Chief Secretary's Office - Central Province	Accountants & Subject Officers	120
32	2018.10.23	District Secretariat - Polonnaruwa	District Secretariat - Polonnaruwa	Accountants & Subject Officers	25
33	2018.10.25	Chief Secretary's Office - Sabaragamuwa Provincial Council	Management Development & Training Centre Pussella	Accountants & Subject Officers	65
34	2018.11.15	Department of Management Audit	MILODA	Accountants & Subject Officers	120
35	2018.11.26	Ministry of Education	MILODA	Accountants & Subject Officers	220
36	2018.12.10	Health Ministry	MILODA	Accountants & Subject Officers	120

5.3 Government Payroll Software

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

5.4 Public officers Advance B Account

Checked whether all ministries, departments & divisional secretaries prepared their 506(D) 2017 annual advance B account in accordance with the circular No 256/2017 and letters has been issued to the institutions which submitted their report with shortcomings.

It has been observed that as per the category wise individual balance report (with time analysis) 2017 of public officer's advance B accounts of all ministries and departments, amount to be recovered from the transferred officers is Rs. Million 160, officers has gone abroad on no pay leave Rs. Million 2, officers permanently released to corporations/boards Rs. Million 146, deceased officers Rs. Million 76, retired officers Rs. Million 289, vacation of post/ job concluded officers Rs. Million 279, suspended officers Rs. Million 116, others Rs. Million 55. 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 and inform to this department. Meetings have been conducted to 08 institutions which failed to recovered considerable amount of money and advised them to resolve their issues.

Written instructions has been issued to take corrective measures in the books of accounts in accordance with the Financial Regulations and relevant circulars for the institutions still shows old balances which actually recovered from the respective persons.

Meetings were organized, discussed and settled the gap between the advance B accounts of department books & treasury books.

Out of the 191 Institutions which maintaining public officer's advance B accounts, 41 institutions exceeds their authorized limits and 12 of them have taken steps to revised their limits. Necessary instructions has been given to the 29 institutions to revise their limits.

During the year 2018 the department successfully attended to the duties specified in FR 119(2). Advice an approvals have been granted to increase no. of recovering instalments for more than 60 as per the requests.

5.5 Advance Accounts Monitoring

5.5.1 Treasury Authorized Miscellaneous Advance Accounts

This Treasury miscellaneous advance account uses to advancing money to the ministries and department for urgent and unexpected requirements and in accordance with FR 106 advances for losing money reported by the ministries and department.

The amounts recovered in year 2018 from the district Secretariats/ departments are as follows.

	District Secretariat/ Ministry/ Department	Balance as at 01.01.2018	Earnings as at 31.12.2018	Balance as at 31.12.2018	Settlement Progress
1	Anuradhapura	36,732,333.45	198,480.00	36,533,853.45	0.54%
2	Kandy	2,071,687.00	330,000.00	1,741,687.00	15.93%
3	Matale	2,303,000.00	60,000.00	2,243,000.00	2.61%
4	Department of Agrarian Development	10,773,417.17	7,266.50	10,766,150.67	0.07%
Total		51,880,437.62	595,746.50	51,284,691.12	1.15%

The Department of State Accounts requested allocation from the Department of National Budget as per the FR 109 approval received from DST to settle the amount of Rs. 4,948,542.72 to be settled by the Sri Lanka Agri Products and Sales Authority to Polonnaruwa District Secretariat regarding the handing over 257,736.60 kg of samba paddy to Sri Lanka Agri Products and Sales Authority and to write-off Rs. 10,011,086.00 which is the outstanding amount of Rs. 13,000,000.00 advance issued to Sathosa to paddy purchase in 2002/2003 Maha Season. The Department of National Budget informed that they will release the requested allocation of Rs. 14,959,628.72 in year 2019 and the Department of State Accounts made a note to settle the said amount in 2019.

The department has conducted two meeting with District Secretariat Polonnaruwa, Anuradhapura, Ampara, Trincomalee, Department of Agrarian Development, Department of Food Commissioner, Sathosa & Ministry of National Policy and Economic Affairs with regard to the settlement of un settle advances for paddy purchasing.

5.5.2 Advance Accounts for payments on behalf of other Governments

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

Pension payments and reimbursed amounts for the year 2018 are as follows.

State	Opening balance as at 01.01.2018 (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 31.12.2018 (Rs)
British	601,027.88	2,243,576.88	1,909,781.04	934,823.72
Malaysia	105,192.90	293,401.72	282,714.78	115,879.84
Singapore	73,773.86	468,165.58	417,703.62	124,235.82
Total	779,994.64	3,005,144.18	2,610,199.44	1,174,939.38

Fourteen British pensioners drawn their pensions during the year 2018. Three Malaysian pensioners drawn their pension from the General Treasury and other three pensioners drawn their pension from District Secretariat Jaffna and two Singapore pensioners drawn their pension during the year 2018.

5.5.3 Other Advance Accounts

As per the State Accounts Circular No. 251/2016, all institutions shall submit their annual Advance Accounts to the Auditor General with a copy to the Department of State Accounts and the Department of National Budget. The Department of State Accounts examine and analyze the received accounts and inform the Department of Education Publication and Department of Agriculture to submit their annual reports copies to this Department as the Department of State Accounts did not receive those reports in due date.

06. Financial Information and Reporting Division

6.1 Collection of Monthly Summaries of Accounts

Monthly Summaries of Accounts for 48 Ministries, 25 District Secretariats and 131 other institutions including Departments were collected in 2018. Funds allocated by the Appropriation Act No.30 of 2017 and supplementary estimates for capital and recurrent expenditure amounted to Rs. 4147.84 billion. Specific dates for submission of monthly summaries of accounts have been directed by an SAD Circular No. 260/2017. 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 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.

Month	Date of publication of Treasury Computerized Prints
January	27 th of March 2018
February	03 rd of April 2018
March	19 th of April 2018
April	17 th of May 2018
May	20 th of June 2018
June	17 th of July 2018
July	16 th of August 2018
August	13 th of September 2018
September	15 th of October 2018
October	16 th of November 2018
November	12 th of December 2018
December	14 th of January 2019
1 st Supplementary	24 th of January 2019
2 nd Supplementary	30 th of January 2019

In addition, financial 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.

6.2 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 2018 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 2018 of the Association to the member states.

6.3 Integrated establishment of Treasury Management Information System (ITMIS)

Accounting policy concern for information of ITMIS have been agreed with stakeholder of ITMIS

07. Government Finance Statistics and Management Information Division

7.1 Compile Government Finance Information according to the new manual of Government Finance Statistics 2014

Activities taken in migrating of Government Finance Information, according to the Government Finance Statistics (GFS) new Manual 2014 have been continued by this division during the year.

Financial Statements of selected State Owned Enterprises, identified as Extra budgetary units which are providing more contribution to the economy, were collected and financial data compilation of 60 No.s of Extra budgetary units were completed during the year by classifying the data as per the GFS Manual 2014.

Further, one-week training programme on Government Finance Statistics (GFS) and Public Sector Debt Statistics (PSDS) conducted by two IMF experts during September 17-21, 2018 were held with the participation of contributing departments of MOF and CBSL. Towards the end of the year, a meeting followed by the said training programme was held to discuss on the way forward of GFS compilation and dissemination activities.

7.2 Monitoring Government Non – Financial Assets Valuation and Accounting Programme

With the intention of expediting valuation and accounting of Non- Financial assets of the Ministries and Departments, 23 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 2018 compared to the previous year and as per the account summaries, Rs. 1062.5 billion worth of assets were able to value and record by the end of 2018.

7.3 Coordination Activities of Procuring of Goods and Services through Crown Agents

Department of State Accounts directly intervenes in procuring of essential pharmaceuticals through Crown Agents for the medical supplies division of the Ministry of Health. In the year 2018, goods relevant to 22 indents worth of Rs. 220 Million were procured for the Ministry of Health.

7.4 Representing the Public Accounts Committee on behalf of the Treasury

We have actively participated for 27 numbers of Public Accounts Committee meetings which were held during the year 2018 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.

7.5 Collecting financial information from Provincial Councils

Financial information including monthly revenue and expenditure of nine provincial councils were collected by this department as per revenue and expenditure codes of the central government and a summary was presented annually as an annexure to the financial statements of the Republic.

The status of revenue collected and expenditure incurred by all provincial councils were Disclosed by this report.

08. Corporate and Administrative Activities

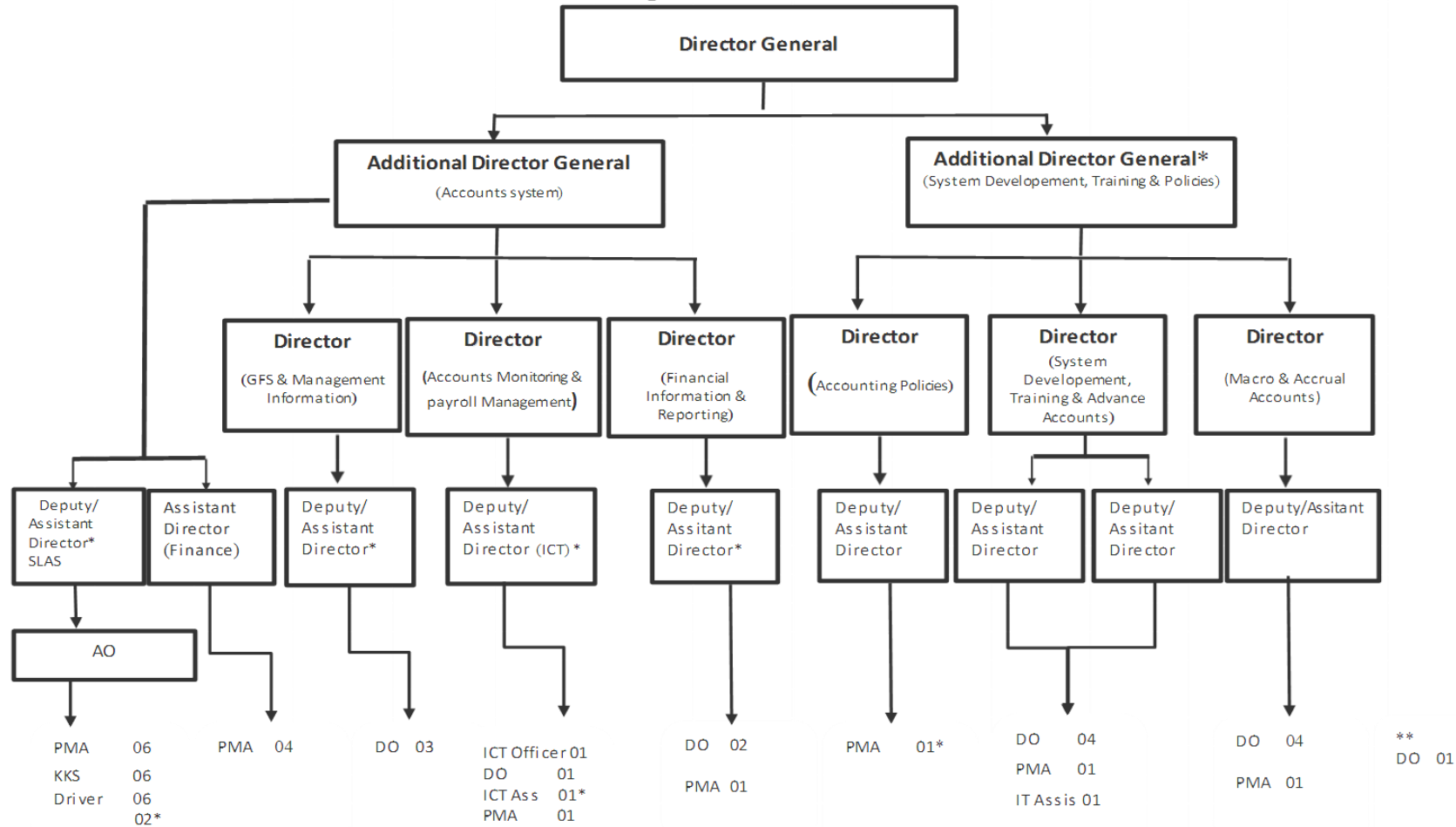
8.1 Staff Information

The following staff members have contributed for the performance of the department as a team in the year 2018 according to the organization chart in a page 26.

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.

	Position	Actual Cadre	Approved Cadre
1	Director General	01	01
2	Additional Director General	01	02
3	Director	06	06
4	Deputy/Assistant Director(S.L.Ac.S)	05	07
5	Assistant Director (S.L.A.S.)	-	01
6	Asst. Director (ICT)	-	01
7	Administrative Officer	01	01
8	Information and Communication Technology Officer	01	02
9	Development Officer/ Accounts Analyst/Development Assistant	15	15
10	Public Management Assistant	15	15
11	Information and Communication Technology Assistant	01	02
12	Office Employee Service	05	06
13	Drivers	04	06
	Total Cadre	55	65

Organization Structure



* Vacant

** A Development Officer post was approved upto 09.05.2025 in accordance with PA circular 21/88 due to one development officer was permanently disabled by a terrorist attack.

8.2 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 2018.

8.2.1 Local Training

	Name	Designation	Duration	Course Name & Training Center
01	Mr. G.D.U.S.K. Jayalath	Development Officer	2018.01.29-30	Project Management and Proposal Writing - MILODA
02	Mrs. T.C.P. Fernando	Assistant Director (Sri Lanka Accounting Services Gr. III)	2018.02.19-23	Capacity Building Training Programme Sri Lanka Institute of Development Administration
03	Mrs. S.I. Suriyagama	Management Assistant	2018.02.21-23	File Management, General Office Administration & E Code MILODA
04	Ms. R.M. Shiranthi Shamalee	Management Assistant	2018.02.21-23	File Management, General Office Administration & E Code MILODA
05	Mrs. D.H. Kalansuriya	Assistant Director (Sri Lanka Accounting Services Gr. III)	2018.02.15-23	Capacity Building Training Programme Sri Lanka Institute of Development Administration
06	Mr. S.W. Madanayaka	Director	2018.04.05-06	Forecasting, Budgeting and Financial Management Central Bank Training Center
07	Mrs. D.H. Kalansuriya	Assistant Director (Sri Lanka Accounting Services Gr. III)	2018.04.02-06	Capacity Building Training Programme Sri Lanka Institute of Development Administration
08	Ms. S.A. Danthanarayana	Management Assistant	2018.04-06 to 2018.07.20 every Fridays	Diploma in English Language for Junior Executives (DEJE) MILODA
09	Mr. L.P. Wewalage	Assistant Director	2018.04.05-06	Forecasting, Budgeting and Financial Management Central Bank Training Center
10	Mrs. N.K. Ushettige	ICT Assistant	2018.04.27	Preparation of Salary of Public Officers Sri Lanka Institute of Development Administration

11	Mrs. S.I. Suriyagama	Management Assistant	2018.05.02 - 03	Financial Management Course Sri Lanka Institute of Development Administration
12	Mr. A.D.L.G. Kalansuriya	Director	2018.05.24-	Cloud Accounting Training with MYOB Premier Accounting The Institute of Chartered Accountants
13	Mrs. P.G.K. Nilanka	Assistant Director	2018.05.30-2018.06.01	Advanced Excel Sri Lanka Institute of Development Administration
14	Mrs. D.H. Kalansuriya	Assistant Director	2018.05.30-2018.06.01	Advanced Excel Sri Lanka Institute of Development Administration
15	Mrs. N.P.A.R. Jayawardana	Director	2018.05.30-2018.06.01	Advanced Excel Sri Lanka Institute of Development Administration
16	Mrs. W. Premaratna	Administrative Officer	2018.06.05-06	Personal File Management MILODA
17	Mr. L.P. Wewalage	Assistant Director	2018.06.11-13	Workshop on Essence of Public Procurement Sri Lanka Institute of Development Administration
18	Mrs. D.L.W.P.A. Sumathipala	Development Officer	2018.06.12-14	File Management, General Office Administration & E-code MILODA
19	Mr. Dinesh Gallage	Development Officer	2018.06.12-14	File Management, General Office Administration & E-code MILODA
20	Mrs. T.C.P. Fernando (Sri Lanka Accounting Services Gr. III)	Assistant Director	2018.06.18-22	Capacity Building Training Sri Lanka Institute of Development Administration
21	Mrs. D.H. Kalansuriya (Sri Lanka Accounting Services Gr. III)	Assistant Director	2018.07.02-06	Capacity Building Training Programme Sri Lanka Institute of Development Administration
22	Mr. A.P. Kurumbalapitiya (Sri Lanka Accounting Services Gr. I)	Director	2018.07.04-06	Capacity Building Training Programme Sri Lanka Institute of Development Administration
23	Mr. S. Tharshan (Sri Lanka Accounting Services Gr. III)	Assistant Director	2018.07.02-06	Capacity Building Training Programme Sri Lanka Institute of Development Administration

24	Mrs. R. Indika	Development Officer	2018.07.24-26	Computerized Government Payroll System MILODA
25	Mrs. M.C.P. Jeewanthi	Development Officer	2018.07.25-26	Project Management & Proposal Writing MILODA
26	Mr. A.P. Kurumbalapitiya (Sri Lanka Accounting Services Gr. I)	Director	2018.08.05-10	Capacity Building Training Programme Sri Lanka Institute of Development Administration
27	Ms. K.I. Damayathi	Management Assistant	2014.08.14-16	File Management, General Office Administration & E-code MILODA
28	Mrs. T.C.P. Fernando (Sri Lanka Accounting Services Gr. III)	Assistant Director	2018.08.13-17	Capacity Building Training Programme Sri Lanka Institute of Development Administration
29	Ms. R.M. Shiranthi Shamalee	Management Assistant	2018.08.15-17	Public Financial Regulation MILODA
30	Mr. A.P. Kurumbalapitiya (Sri Lanka Accounting Services Gr. I)	Director	2018.09.05-07	Capacity Building Training Programme Sri Lanka Institute of Development Administration
31	Ms. N.K.Ushettige	ICT Assistant	2018.09.10-12	Computerized Government Payroll System MILODA
32	Mrs. E.M.I de Soysa	Development Officer	2018.09.17-21	Training programme on Government Finance Statistics MILODA
33	Mrs. D.L.W.P.A. Sumathipala	Development Officer	2018.09.17-21	Training programme on Government Finance Statistics MILODA
34	Mrs. G.M.I.U. Bandara (Sri Lanka Accounting Services Gr. III)	Assistant Director	2018.10.01-05	Capacity Building Training Programme Sri Lanka Institute of Development Administration
35	Mrs. D.H. Kalansuriya (Sri Lanka Accounting Services Gr. III)	Assistant Director	2018.10.02-05	Capacity Building Training Programme Sri Lanka Institute of Development Administration
36	Mr. S.Tharshan (Sri Lanka Accounting Services Gr. III)	Assistant Director	2018.10.01-05	Capacity Building Training Programme Sri Lanka Institute of Development Administration

37	Mr. A.P. Kurumbalapitiya (Sri Lanka Accounting Services Gr. I)	Director	2018.10.12	Capacity Building Training Programme Sri Lanka Institute of Development Administration
38	Mr. L.P. Wewalage	Assistant Director	2018.10.16	Workshop on Bid Evaluation Sri Lanka Institute of Development Administration
39	Mrs. T.C.P. Fernando	Assistant Director	2018.10.16	Workshop on Bid Evaluation Sri Lanka Institute of Development Administration
40	Mr. A.D.L.G. Kalansuriya	Director	2018.10.16	Workshop on Bid Evaluation Sri Lanka Institute of Development Administration
41	Mr. S.W. Madanayaka	Director	2018.10.16	Workshop on Bid Evaluation Sri Lanka Institute of Development Administration
42	Mrs. K.A.E. Chathurika	Development Officer	2018.11.15-16	Advanced MS Excel Skills for Junior Officers MILODA
43	Mrs. T.C.P. Fernando (Sri Lanka Accounting Services Gr. III)	Assistant Director	2018.11.12-16	Capacity Building Training Programme Sri Lanka Institute of Development Administration
44	Mr. A.P. Kurumbalapitiya (Sri Lanka Accounting Services Gr. I)	Director	2018.11.14-16	Capacity Building Training Programme Sri Lanka Institute of Development Administration
45	Mr. W. Premaratna	Administrative Officer	2018.11.27	Workshop on Official Letter Writing in Sinhala Ministry of National Integration, Reconciliation and Official Languages
46	Ms. G.P.H.S. Punchihewa	Management Assistant	2018.11.27	Workshop on Official Letter Writing in Sinhala Ministry of National Integration, Reconciliation and Official Languages
47	Out Bound Training	42 Officers on all Positions	2018.11.30-2018.12.02	Academy of Adventure (Pvt) Ltd, Kumbalgama, Belihuloya.

8.2.2 Foreign Training and Seminars

No.	Name	Designation	Country	Period (Days)	Programme / Seminar
1	Mr. A.P.Kurumbalapitiya	Director	Singapore	08	Workshop on implementing sustainable E-Government Solutions
2	Mr. S.W.Madanayake	Director	Singapore	08	Workshop on implementing sustainable E-Government Solutions
3	Mrs. A. Jayawardena	Director	Singapore	08	Workshop on implementing sustainable E-Government Solutions
4	Mr. S.Tharshan	Assistant Director	Singapore	08	Workshop on implementing sustainable E-Government Solutions
5	Ms. D.L.U.P.A. Sumathipala	Development Officer	Singapore	08	Workshop on implementing sustainable E-Government Solutions
6	Mr. A.P. Kurumbalapitiya	Director	Korea	06	Nuclear Energy Corporation Programme
7	Mr. S.W. Madanayake	Director	China	08	2018 Ministerial Workshop on financial Strategy for Developing countries
8	Mr. A.D.L.G. Kalansuriya	Director	Phillippen	05	Regional Forum on strengthening the enabling Environment for Disaster risk Financing option for enhancing finances resilience
9	Mrs. K.D.R. Olga	Director General	India	06	Second Country Study visit Capacity building training programme for Class I Officers of the Sri Lanka Accountants' Service
10	Mr. T.N. Ossen	Additional Director General	India	06	Second Country Study visit Capacity building training programme for Class I Officers of the Sri Lanka Accountants' Service
11	Mr. W. Premarathna	Administrative Officer	India	06	Second Country Study Visit Diploma in Office Management Training Programme
12	Mr. G.D.U.S.K. Jayalath	Development Officer	China	22	2018 Seminar on Chinese language & Culture for Diplomats of Developing Countries

13	Mrs. G.F.S de Silva	Development Officer	China	16	2018 Seminar on Aid for Trade for Senior officials of Developing Countries
14	Mrs. K.D.R. Olga	Director General	Switzerland	05	Intergovernmental working group of Experts on International standard's of Accounting and reporting 25 th Session
15	Mr. A.P. Kurumbalapitiya	Director	Switzerland	05	Intergovernmental working group of Experts on International standard's of Accounting and reporting 25 th Session
16	Mrs. N.P.A.R. Jayawardana	Director	Doha Qatar	06	Asia middle East Dialogue Regional Training Centre for Public Administration

8.3 Using the Resources Efficiently

Unnecessary office equipment were removed after carrying out the department stock verification activities of the first quarter of 2019 for financial year ended 31st December 2018. All human resources and physical resources of the department were used the all the sections of the department commonly. Therefore office equipment 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.

09. Financial Information

As per the summary report of expenditure, the utilization of recurrent provision and capital provision in the year 2018 was 98% and 64% respectively. The department financial performance has been done in accordance with the action plan 2018 by effective utilization of recurrent and capital provisions. In 2018 a more convincing estimation has been done in the recurrent expenditure of this department and the expenditure incurred accordingly.

A sum of Rs. 3,240,937.00 has been granted as loans for officers within the maximum debits limit Rs. 5,500,000.00 of the public officers advance “B” account and the sum of Rs. 2,508,215.00 has been credited by exceeding the minimum credit limit of Rs.1,750,000.00. At the end of the year, the debit balance of advance account No : 25001 was Rs. 9,812,741.00 and it was within the maximum debit balance limit of Rs.15,000,000.00. Accordingly, the department has been complied with the limits of the advance account during the year 2018.

The annual appropriation and other accounts were prepared in terms of the State Accounts Circulars No 266/2018 and 267/2018 have been submitted to the Auditor General within the stipulated period. In addition the Auditor General has submitted 22 audit queries and 04 internal audit queries during the year. All audit queries have been responded within the stipulates time.

**Statement of Financial Performance
for the period ended 31st December 2018**

Rs.

Budget 2018	Note	Actual		
		2,018	2017	
-	Revenue Receipts	-	-	
-	Income Tax	1	-	} ACA-1
-	Taxes on Domestic Goods & Services	2	-	
-	Taxes on International Trade	3	-	
-	Non Tax Revenue & Others	4	-	
-	Total Revenue Receipts (A)		-	
-	Non Revenue Receipts		-	
-	Treasury Imprests		227,508,000	ACA-3
-	Deposits		20,265	ACA-4
-	Advance Accounts		8,336,009	ACA-5/5(a)
-	Other Receipts		1,922,992	
-	Total Non Revenue Receipts (B)		237,787,266	
-	Total Revenue Receipts & Non Revenue Receipts C = (A)+(B)		237,787,266	
	Less: Expenditure			
-	Recurrent Expenditure		-	} ACA-2(ii)
41,330,000	Wages, Salaries & Other Employment Benefits	5	40,986,083	
10,658,000	Other Goods & Services	6	9,857,703	
1,042,000	Subsidies, Grants and Transfers	7	1,026,301	
-	Interest Payments	8	-	
-	Other Recurrent Expenditure	9	-	
53,030,000	Total Recurrent Expenditure (D)		51,870,087	
	Capital Expenditure			
400,000	Rehabilitation & Improvement of Capital Assets	10	-	} ACA-2(ii)
600,000	Acquisition of Capital Assets	11	585,629	
-	Capital Transfers	12	-	
-	Acquisition of Financial Assets	13	-	
2,500,000	Capacity Building	14	1,651,867	
-	Other Capital Expenditure	15	-	
3,500,000	Total Capital Expenditure (E)		2,237,496	
	Main Ledger Expenditure (F)		8,790,677	
	Deposit Payments		20,265	ACA-4
	Advance Payments		8,770,412	ACA-5/5(a)
	Other Main Ledgers		-	
	Total Expenditure G = (D+E+F)		62,898,260	
56,530,000	Imprest Balance as at 31st December 2018 H = (C-G)		174,889,006	49,288,964

Statement of Financial Position
As at 31st December 2018

	Note	Actual	
		2018 Rs	2017 Rs
<u>Non Financial Assets</u>			
Property, Plant & Equipment	ACA-6	37,470,977	31,120,227
<u>Financial Assets</u>			
Advance Accounts	ACA-5/5(a)	233,324,012	183,557,383
Cash & Cash Equivalents	ACA-3	-	-
Total Assets		270,794,989	214,677,610
<u>Net Assets / Equity</u>			
Net Worth to Treasury		233,324,012	183,557,383
Property, Plant & Equipment Reserve		37,470,977	31,120,227
Rent and Work Advance Reserve	ACA-5(b)	-	-
<u>Current Liabilities</u>			
Deposits Accounts	ACA-4	-	-
Imprest Balance	ACA-3	-	-
Total Liabilities		270,794,989	214,677,610

Detail Accounting Statements in ACA format Nos. 1 to 6 presented in pages from 05 to 50 and Notes to accounts presented in pages from 51 to 59 form and integral parts of these Financial Statements. The Financial Statements have been prepared in complying with the Generally Accepted Accounting Principles whereas most appropriate Accounting Policies are used as disclosed in the Notes to the Financial Statements and hereby certify that figures in these Financial Statements, Notes to accounts and other relevant accounts were reconciled with the Treasury Books of Accounts and found to in agreement.

Sgd. By/
Chief Accounting Officer
Name : R.H.S. Samaratunga
Designation : Secretary
Ministry of Finance & Mass Media
Date : .02.2019

Sgd. By/
Accounting Officer
Name : K.D.R. Olga
Designation : Director General
Department of State Accounts
Date : .02.2019

Sgd. By/
Assistant Director (Finance)
Name : P.G.K. Nilanka
Date : .02.2019

**Statement of Cash Flows
for the Period ended 31st December 2018**

	Actual	
	2018 Rs.	2017 Rs.
<u>Cash Flows from Operating Activities</u>		
Total Tax Receipts	-	-
Fees, Fines, Penalties and Licenses	-	-
Profit	-	-
Non Revenue Receipts	234,775,418	286,876,071
Receipts collected on behalf of other Revenue Heads	2,927,192	-
Total Cash generated from Operations (a)	237,702,610	286,876,071
<u>Less - Cash disbursed for:</u>		
Personal Emoluments & Operating Payments	50,611,741	42,075,378
Subsidies & Transfer Payments	1,026,301	801,007
Other Main Ledger Expenditure	5,664,543	242,052,347
Finance Costs - Imprest Settlement to Treasury	333,273	195,599
Payments made on behalf of other Expenditure Heads	177,829,256	-
Total Cash disbursed for Operations (b)	235,465,114	285,124,331
NET CASH FLOW FROM OPERATING ACTIVITIES(C)=(a)-(b)	2,237,496	1,751,740
<u>Cash Flows from Investing Activities</u>		
Interest	-	-
Dividends	-	-
Divestiture Proceeds & Sale of Physical Assets	-	-
Recoveries from On Lending	-	-
Total Cash generated from Investing Activities (d)	-	-
<u>Less - Cash disbursed for:</u>		
Purchase or Construction of Physical Assets & Acquisition of Other Investment	2,237,496	1,751,740
Total Cash disbursed for Investing Activities (e)	2,237,496	1,751,740
NET CASH FLOW FROM INVESTING ACTIVITIES (F)=(d)-(e)	(2,237,496)	(1,751,740)
NET CASH FLOWS FROM OPERATING & INVESTMENT ACTIVITIES (g)=(c) + (f)	-	-
<u>Cash Flows from Financing Activities</u>		
Local Borrowings	-	-
Foreign Borrowings	-	-
Grants Received	-	-
Total Cash generated from Financing Activities (h)	-	-
<u>Less - Cash disbursed for:</u>		
Repayment of Local Borrowings	-	-
Repayment of Foreign Borrowings	-	-
Change in Deposit Accounts and Other Liabilities	-	-
Total Cash disbursed for Financing Activities (i)	-	-
NET CASH FLOW FROM FINANCING ACTIVITIES (J)=(h)-(i)	-	-
Net Movement in Cash (k) = (g) -(j)	-	-
Opening Cash Balance as at 01st January	-	-
Closing Cash Balance as at 31st December	-	-

Basis of Reporting

1) Reporting Period

The reporting period for these Financial Statements is from 01st January to 31st December 2018.

2) Basis of Measurement

The Financial Statements have been prepared on historical cost modified by the revaluation of certain assets and accounted on a modified cash basis, unless otherwise specified.

The figures of the Financial Statements are presented in Sri Lankan Rupees rounded to the nearest Rupee.

3) Recognition of Revenue

Exchange and non exchange revenues are recognised on the cash receipts during the accounting period irrespective of taxable period.

4) Recognition and Measurement of Property, Plant and Equipment (PP&E)

An item of Property, Plant and Equipment is recognized when it is probable that future economic benefit associated with the assets will flow to the entity and the cost of the assets can be reliably measured.

PP&E are measured at a cost and revaluation model is applied when cost model is not applicable.

5) Property, Plant and Equipment Reserve

This revaluation reserve account is the corresponding account of PP&E.

6) Cash and Cash Equivalents

Cash & cash equivalents include local currency notes and coins on hand as at 31st December 2018.

Summary of Expenditure by Programme for the period ended 31st December 2018

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	Supplementary Estimate Provision	FR 66/69 Transfers	Total Net Provision	Total Expenditure	Net Effect Savings / (Excesses)
		(1)	(2)	(3)	(4)=(1)+(2)+(3)	(5)	(6)=(4)-(5)
Programme (1)	(1) Recurrent	46,350,000	6,680,000	110,000 (110,000)	53,030,000	51,870,087	1,159,913
	(2) Capital	3,500,000	-	-	3,500,000	2,237,496	1,262,504
	Sub Total	49,850,000	6,680,000	-	56,530,000	54,107,583	2,422,417
Programme (2)	(1) Recurrent	-	-	-	-	-	-
	(2) Capital	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-
	Grand Total	49,850,000	6,680,000	-	56,530,000	54,107,583	2,422,417

Sgd. By/
Assistant Director (Finance)
Name : P.G.K. Nilanka
Date : .02.2019

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)	
<i>Recurrent Expenditure</i>											
Personal Emoluments	37,200,000	4,130,000	-	41,330,000	40,986,083	-	-	-	-	-	40,986,083
1001 - Salaries & Wages	22,000,000	1,750,000	-	23,750,000	23,635,584	-	-	-	-	-	23,635,584
1002 - Overtime & Holiday Payments	500,000	180,000	-	680,000	617,942	-	-	-	-	-	617,942
1003 - Other Allowances	14,700,000	2,200,000	-	16,900,000	16,732,557	-	-	-	-	-	16,732,557
Travelling Expenditure	1,425,000	1,700,000	-	3,125,000	2,738,144	-	-	-	-	-	2,738,144
1101 - Domestic	75,000	-	-	75,000	57,918	-	-	-	-	-	57,918
1102 - Foreign	1,350,000	1,700,000	-	3,050,000	2,680,226	-	-	-	-	-	2,680,226
Supplies	2,700,000	550,000	13,000	3,263,000	3,218,728	-	-	-	-	-	3,218,728
1201 - Stationery & Office Requisites	1,200,000	-	-	1,200,000	1,160,673	-	-	-	-	-	1,160,673
1202 - Fuel	1,350,000	550,000	-	1,900,000	1,896,877	-	-	-	-	-	1,896,877
1203 - Diets & Uniforms	150,000	-	13,000	163,000	161,178	-	-	-	-	-	161,178
1204 - Medical Supplies											
1205 - Other											

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)	
Maintenance Expenditure	2,600,000	-	(75,000)	2,525,000	2,267,718	-	-	-	-	-	2,267,718
1301 - Vehicles	1,300,000	-	(60,000)	1,240,000	987,185	-	-	-	-	-	987,185
1302 - Plant and Machinery	1,250,000	-	35,000	1,285,000	1,280,533	-	-	-	-	-	1,280,533
1303 - Building and Structures	50,000	-	(50,000)	-	-	-	-	-	-	-	-
Services	1,525,000	200,000	20,000	1,745,000	1,633,113	-	-	-	-	-	1,633,113
1401 - Transport				-	-						-
1402 - Postal & Communication	1,400,000	200,000	-	1,600,000	1,496,871	-	-	-	-	-	1,496,871
1403 - Electricity & Water											
1404 - Rents & Local Taxes											
1405 - Other											
1406 - Interest Payment for Leased vehicles											
1408 - Lease Rental for Vehicles Procured under Operational Leasing											
1409 - Other	125,000	-	20,000	145,000	136,241	-	-	-	-	-	136,241

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)		
Transfers	900,000	100,000	42,000	1,042,000	1,026,301	-	-	-	-	-	1,026,301
1501 - Welfare Programmes											
1502 - Retirement Benefits											
1503 - Public Institutions											
1504 - Development Subsidies											
1505 - Subscriptions and Contributions fees	300,000	-	42,000	342,000	339,529	-	-	-	-	-	339,529
1506 - Property Loan Interest to Public Servants	600,000	100,000	-	700,000	686,772	-	-	-	-	-	686,772
1507 - Contribution to Provincial Councils											
1508 - Other											
1509 - Contribution to Contingencies Fund											
Interest Payment	-	-	-	-	-	-	-	-	-	-	-
1601 - Domestic Debt											
1602 - Foreign Debt											
1603 - Discounts on Treasury Bills and Treasury Bonds											

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)	
Other Recurrent Expenditure											
1701 - Losses & Write off											
1702 - Contingency Services											
1703 - Implementation of the Official Languages Policy											
Grand Total	46,350,000	6,680,000	-	53,030,000	51,870,086	-	-	-	-	-	51,870,086
<i>Capital Expenditure</i>											
Rehabilitation & Improvements of Capital Assets	400,000	-	-	400,000	-	-	-	-	-	-	-
2001 - Building & Structures											
2002 - Plant, Machinery & Equipment	100,000	-	-	100,000	-	-	-	-	-	-	-
2003 - Vehicles	300,000	-	-	300,000	-	-	-	-	-	-	-

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)	
Acquisition of Capital Assets	600,000	-	-	600,000	585,629	-	-	-	-	-	585,629
2101 - Vehicles											
2102 - Furniture & Office Equipment	600,000	-	-	600,000	585,629	-	-	-	-	-	585,629
2103 - Plant, Machinery & Equipment											
2104 - Buildings & Structures											
2105 - Lands & Land Improvements											
2106 - Software Development											
2108 - Capital Payment for Leased Vehicles											
Capital Transfers	-	-	-	-	-	-	-	-	-	-	-
2201 - Public Institutions											
2202 - Development Assistance											
2203 - Contribution to Provincial Councils											
2204 - Transfers Abroad											
2205 - Capital Grants to Non-Public Institution											

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)	
Acquisition of Financial Assets	-	-	-	-	-	-	-	-	-	-	-
2301 - Equity Contribution											
2302 - On-Lending											
Capacity Building	2,500,000	-	-	2,500,000	1,651,867	-	-	-	-	-	1,651,867
2401 - Staff Training	2,500,000	-	-	2,500,000	1,651,867	-	-	-	-	-	1,651,867
Other Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-
2501 Restructuring											
2502 Investments											
2503 Contingency Services											
2504 Contribution to Provincial Councils											
2505 - Procurement Preparedness											
2506 - Infrastructure Development											
2507 - Research and Development											
2509 - Other											
Grand Total	3,500,000	-	-	3,500,000	2,237,496	-	-	-	-	-	2,237,496
Total Recurrent & Capital Expenditure	49,850,000	6,680,000	-	56,530,000	54,107,583	-	-	-	-	-	54,107,583

Sgd. By/
Assistant Director (Finance)
Name : P.G.K. Nilanka
Date : .02.2019

Statement of Expenditure for the period ended 31st December 2018

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)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for Variance
	(1)	(2)	(3) (-)/+	(4)=(1)+(2)+ (3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)+ 100		
Recurrent Expenditure											
<u>Programme (1)</u>											
Prog./Proj./Sub proj./Object code											
NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS											
Personal Emoluments											
1001 Salaries & Wages	11	22,000,000	1,750,000	-	23,750,000	23,635,584	-	23,635,584	114,416	0%	Casual Savings
1002 Overtime & Holiday Payments	11	500,000	180,000	-	680,000	617,942	-	617,942	62,058	9%	There were liabilities which had to be carried forward to be settled in following year.
1003 Other Allowances	11	14,700,000	2,200,000	-	16,900,000	16,500,512	232,045	16,732,557	167,443	1%	Casual Savings
Total		37,200,000	4,130,000	-	41,330,000	40,754,038	232,045	40,986,083	343,918	1%	
NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES											
Travelling Expenditure											
1101 Domestic	11	75,000	-	-	75,000	57,918	-	57,918	17,082	23%	Less domestic travelling.

Statement of Expenditure for the period ended 31st December 2018

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Provisions					Expenditure			Net Effect			Reasons for Variance
	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)	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		
1102 Foreign	11	1,350,000	1,700,000	-	3,050,000	2,680,226	-	2,680,226	369,774	12%	Foreign training opportunities were not received as expected.	
Total (a)		1,425,000	1,700,000	-	3,125,000	2,738,144	-	2,738,144	386,856	12%		
Supplies												
1201 Stationery & Office Requisites	11	1,200,000	-	-	1,200,000	1,160,673	-	1,160,673	39,327	3%	Casual Savings	
1202 Fuel	11	1,350,000	550,000	-	1,900,000	1,896,877	-	1,896,877	3,123	0%	Casual Savings	
1203 Diets & Uniforms	11	150,000	-	13,000	163,000	161,178	-	161,178	1,822	1%	Casual Savings	
1204 Medical Supplies	11											
1205 Other	11											
Total (b)		2,700,000	550,000	13,000	3,263,000	3,218,728	-	3,218,728	44,272	1%		
Maintenance Expenditure												
1301 Vehicles	11	1,300,000	-	(60,000)	1,240,000	987,185	-	987,185	252,815	20%	Use of lesser vehicle fleet as most officers who are entitled to use official vehicles have used their own vehicles.	
1302 Plant and machinery	11	1,250,000	-	35,000	1,285,000	1,280,533	-	1,280,533	4,467	0%	Casual Savings	
1303 Building and Structures	11	50,000	-	(50,000)	-	-	-	-	-	-		
Total (c)		2,600,000	-	(75,000)	2,525,000	2,267,718	-	2,267,718	257,282	10%		

Statement of Expenditure for the period ended 31st December 2018

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	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for Variance
		(1)	(2)	(3) (-)/+	(4)=(1)+(2)+ (3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)* 100	
Services											
1401 Transport		-	-	-	-	-					
1402 Postal & Communication	11	1,400,000	200,000	-	1,600,000	1,496,871		1,496,871	103,129	6%	There were liabilities which had to be carried forward to be settled in following year.
1403 Electricity & Water											
1404 Rents & Local Taxes											
1405 Other											
1406 Interest Payment for Leased vehicles											
1408 Lease Rental for Vehicles Procured under Operational Leasing											
1409 Other	11	125,000	-	20,000	145,000	136,241	-	136,241	8,759	6%	There were liabilities which had to be carried forward to be settled in following year.
Total (d)		1,525,000	200,000	20,000	1,745,000	1,633,113	-	1,633,113	111,887	6%	
Total Expenditure on Other Goods & Services (a+b+c+d)		8,250,000	2,450,000	(42,000)	10,658,000	9,857,703	-	9,857,703	800,297	8%	

Statement of Expenditure for the period ended 31st December 2018

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	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for Variance
	(1)	(2)	(3) (-)+	(4)=(1)+(2)+(3)	(5)	(6)	(7)=(5)+(6)	(8)=(4)-(7)	(9)=(8)/(4)*100		
CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES											
Transfers											
1501 Welfare Programmes											
1502 Retirement Benefits											
1503 Public Institutions											
1504 Development Subsidies											
1505 Subscriptions and Contributions fees	11	300,000	-	42,000	342,000	339,529	-	339,529	2,471	1%	Casual Savings
1506 Property Loan Interest to Public Servants	11	600,000	100,000	-	700,000	686,772	-	686,772	13,228	2%	Casual Savings
1507 Contribution to Provincial Councils											
1508 Other											
1509 - Contribution to Contingencies Fund											
Total		900,000	100,000	42,000	1,042,000	1,026,301	-	1,026,301	15,699	2%	
NOTE - 8 - OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS											
1601 Domestic Debt											
1602 Foreign Debt											
1603 Discounts on Treasury Bills and Treasury Bonds											
Total		-	-	-	-	-	-	-	-	-	

Statement of Expenditure for the period ended 31st December 2018

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Provisions					Expenditure			Net Effect		Reasons for Variance
	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	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	
NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE											
1701 Losses & Write off											
1702 Contingency Services											
1703 Implementation of the Official Languages Policy											
Total		-	-	-	-	-	-	-	-	-	-
<u>Programme (1)</u>											
Grand Total (Notes 5 to 9) Total Recurrent Expenditure		46,350,000	6,680,000	-	53,030,000	51,638,041	232,045	51,870,087	1,159,913	2%	
Capital Expenditure											
<u>Programme (1)</u>											
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT											
NOTE - 10 Rehabilitation & Improvements of Capital Assets											
2001 Buildings & Structures											

Statement of Expenditure for the period ended 31st December 2018

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)	Total Expenditure	Savings / Excess	Savings / Excess as a % of Revised Estimate	Reasons for Variance
2002 Plant, Machinery & Equipment	11	100,000	-	-	100,000	-	-	-	100,000	100%	Occurrence of capital nature repairs of plant & machinery was less than expected.
2003 Vehicles	11	300,000	-	-	300,000	-	-	-	300,000	100%	Occurrence of capital nature repairs of vehicles was less than expected.
Total (a)		400,000	-	-	400,000	-	-	-	400,000	100%	
NOTE - 11 Acquisition of Capital Assets											
2101 Vehicles											
2102 Furniture & Office Equipment	11	600,000	-	-	600,000	585,629	-	585,629	14,371	2%	Casual Savings
2103 Plant, Machinery & Equipment											
2104 Buildings & Structures											
2105 Lands & Land Improvements											
2106 Software Development											
2108 Capital Payment for Leased Vehicles		-	-	-	-						
Total (b)		600,000	-	-	600,000	585,629	-	585,629	14,371	2%	

Statement of Expenditure for the period ended 31st December 2018

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Provisions				Expenditure			Net Effect			Reasons for Variance
	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)	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		
NOTE -12 Capital Transfers											
2201 Public Institutions											
2202 Development Assistance											
2203 Contribution to Provincial Councils											
2204 Transfers Abroad											
Institution											
Total (c)		-	-	-	-	-	-	-	-	-	
NOTE - 13 Acquisition of Financial Assets											
2301 Equity Contribution											
2302 On-Lending											
Total (d)		-	-	-	-	-	-	-	-	-	
NOTE - 14 Capacity Building											
2401 Staff Training	11	2,500,000	-	-	2,500,000	1,651,867	-	1,651,867	848,133	34%	Training expenditure was less since some expected training programs were conducted free of charge by Miloda institute
Total (e)		2,500,000	-	-	2,500,000	1,651,867	-	1,651,867	848,133	34%	
NOTE - 15 Other Capital Expenditure											
2501 Restructuring											
2502 Investments											

Statement of Expenditure for the period ended 31st December 2018

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Expenditure Code	Finance Code	Provisions				Expenditure			Net Effect		Reasons for Variance
		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)	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	
2503 Contingency Services											
2504 Contribution to Provincial Councils											
2505 Procurement Preparedness											
2506 Infrastructure Development											
2507 Research and Development											
2509 Other											
Total (f)		-	-	-	-	-	-	-	-	-	
Programme (1)											
Total Expenditure on Public Investments (a+b+c+d+e+f)		3,500,000	-	-	3,500,000	2,237,496	-	2,237,496	1,262,504	36%	
Grand Total (Notes 5 to 15) - Total Expenditure		49,850,000	6,680,000	-	56,530,000	53,875,537	232,045	54,107,583	2,422,417	4%	

Sgd. By/
Assistant Director (Finance)
Name : P.G.K. Nilanka
Date : .02.2019

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
Recurrent Expenditure						
Programme (1)						
Prog./Proj./Sub proj./Object code						
NOTE - 5 - OBJECT CODE WISE CLASSIFICATION OF WAGES, SALARIES & OTHER EMPLOYMENT BENEFITS						
Personal Emoluments		37,200,000	41,330,000	4,130,000	11%	
1001	Salaries & Wages	22,000,000	23,750,000	1,750,000	8%	Three executive grade vacancies were filled during the year, resulted to obtain a supplementary allocation to pay their remuneration.
1002	Overtime & Holiday Payments	500,000	680,000	180,000	36%	Vacancies were filled during the year resulted to obtain a supplementary allocation to pay their Overtime and Holiday Payments.
1003	Other Allowances	14,700,000	16,900,000	2,200,000	15%	Three executive grade vacancies were filled during the year resulted to obtain a supplementary allocation to pay their allowances.
NOTE - 6 - OBJECT CODE WISE CLASSIFICATION OF OTHER GOODS & SERVICES						
Travelling Expenditure						
1101	Domestic	75,000	75,000	-	0%	
1102	Foreign	1,350,000	3,050,000	1,700,000	126%	Two officers attended to Annual Accounting Conference and workshop which had not planned at the budget estimate stage.
Total (a)		1,425,000	3,125,000	1,700,000	119%	

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
<u>Supplies</u>						
1201 Stationery & Office Requisites		1,200,000	1,200,000	-	0%	
1202 Fuel		1,350,000	1,900,000	550,000	41%	Filling the vacancies of three executive grade positions and during the year, Fuel price hikes were occurred in several times, resulted to obtain a supplementary allocation to meet the increased fuel cost.
1203 Diets & Uniforms		150,000	163,000	13,000	9%	Allocations were transferred through FR 66 to pay diet expenses.
1204 Medical Supplies						
1205 Other						
Total (b)		2,700,000	3,263,000	563,000	21%	
<u>Maintenance Expenditure</u>						
1301 Vehicles		1,300,000	1,240,000	(60,000)	-5%	Most executive officers use their own vehicle instead of using Department vehicles, which had resulted to not occur expenditure as expected. Therefore, unexpended amount has been transferred to needy object code through FR 66.
1302 Plant and machinery		1,250,000	1,285,000	35,000	3%	Allocations were transferred through FR 66 to pay annual maintenance chargers of AS400 machine.
1303 Building and Structures		50,000	-	(50,000)	-100%	Repairs of Departmental premises were not raised as expected. Hence allocations transferred to other needy object codes.
Total (c)		2,600,000	2,525,000	(75,000)	-3%	

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
<u>Services</u>						
1401	Transport					
1402	Postal & Communication	1,400,000	1,600,000	200,000	14%	Supplementary allocations were obtained to pay telephone allowances of the executive officers.
1403	Electricity & Water					
1404	Rents & Local Taxes					
1405	Other					
1406	Interest Payment for Leased vehicles					
1408	Lease Rental for Vehicles Procured under Operational Leasing					
1409	Other	125,000	145,000	20,000	16%	Allocations were transferred through FR 66 to pay utility bills in the Department.
Total		1,525,000	1,745,000	220,000	14%	
Total Expenditure on Other Goods & Services						
		8,250,000	10,658,000	2,408,000	29%	
NOTE - 7 - OBJECT CODE WISE CLASSIFICATION OF TRANSFERS, GRANTS & SUBSIDIES						

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
Transfers						
1501	Welfare Programmes					
1502	Retirement Benefits					
1503	Public Institutions					
1504	Development Subsidies					
1505	Subscriptions and Contributions fees	300,000	342,000	42,000	14%	Allocations were transferred through FR 66 due to increase of exchange rate regarding the AGAOA payment.
1506	Property Loan Interest to Public Servants	600,000	700,000	100,000	17%	Property loan interest payments were increased as more employees obtained property loans, resulting to obtain a supplementary allocation.
1507	Contribution to Provincial Councils					
1508	Other					
1509	Contribution to Contingencies Fund					
Total	Total	900,000	1,042,000	142,000	16%	
NOTE - 8 - OBJECT CODE WISE CLASSIFICATION OF INTEREST PAYMENTS						
1601	Domestic Debt					
1602	Foreign Debt					
1603	Discounts on Treasury Bills and Treasury Bonds					
Total	Total	-	-	-	-	

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
NOTE - 9 - OBJECT CODE WISE CLASSIFICATION OF OTHER RECURRENT EXPENDITURE						
	1701 Losses & Write off					
	1702 Contingency Services					
	1703 Implementation of the Official Languages Policy					
	Total	-	-	-	-	
	Programme (1)					
	Grand Total (Notes 5 to 9) Total Recurrent Expenditure	46,350,000	53,030,000	6,680,000	14%	
Capital Expenditure						
	Programme (1)					
OBJECT CODE WISE CLASSIFICATION OF PUBLIC INVESTMENT						
NOTE - 10 Rehabilitation & Improvements of Capital Assets						
	2001 Buildings & Structures					
	2002 Plant, Machinery & Equipment	100,000	100,000	-	0%	
	2003 Vehicles	300,000	300,000	-	0%	
	Total (a)	400,000	400,000	-	0%	
NOTE - 11 Acquisition of Capital Assets						
	2101 Vehicles					

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
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					
Total (b)		600,000	600,000	-	0%	
NOTE -12 Capital Transfers						
2201	Public Institutions					
2202	Development Assistance					
2203	Contribution to Provincial Councils					
2204	Transfers Abroad					
2205	Capital Grants to Non-Public Institution					
Total (c)		-	-	-	-	
NOTE - 13 Acquisition of Financial Assets						
2301	Equity Contribution					
2302	On-Lending					
Total (d)		-	-	-	-	

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
NOTE - 14 Capacity Building						
2401	Staff Training	2,500,000	2,500,000	-	0%	
Total (e)		2,500,000	2,500,000	-	0%	
NOTE - 15 Other Capital Expenditure						
2501	Restructuring					
2502	Investments					
2503	Contingency Services					
2504	Contribution to Provincial Councils					
2505	Procurement Preparedness					
2506	Infrastructure Development					
2507	Research and Development					
2509	Other					
Total (f)		-	-	-	-	
<u>Programme (1)</u>						
Total Expenditure on Public Investments (a+b+c+d+e+f)		3,500,000	3,500,000	-	0%	
Grand Total (Notes 5 to 15)		49,850,000	56,530,000	6,680,000	13%	

Sgd. By/
Assistant Director (Finance)
Name : P.G.K. Nilanka
Date : .02.2019

Summary of Financing the Expenditure by Programme

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

Financing		Programme 01 *		Programme 02 *		Grand Total		
Code	Description of Items	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	56,530,000	54,107,583	-	-	56,530,000	54,107,583	96%
12	Foreign Loans							
13	Foreign Grants							
14	Reimbursable Foreign Loans							
15	Reimbursable Foreign Grants							
16	Counterpart Funds							
17	Foreign Finance Related Domestic Cost							
18	Foreign Financing Related Domestic-Co-Financing							
21	Special law services							
	Total	56,530,000	54,107,583	-	-	56,530,000	54,107,583	96%

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

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

*** State the percentage without decimal

Sgd. By/
Assistant Director (Finance)
Name : P.G.K. Nilanka
Date : .02.2019

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	56,530,000	54,107,583	-	-	-	-	56,530,000	54,107,583
12	Foreign Loans								
13	Foreign Grants								
14	Reimbursable Foreign Loans								
15	Reimbursable Foreign Grants								
16	Counterpart Funds								
17	Foreign Finance related Domestic Cost								
18	Foreign Financing Related Domestic-Co-Financing								
21	Special law services								
	Total	56,530,000	54,107,583	-	-	-	-	56,530,000	54,107,583

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

Sgd. By/
Assistant Director (Finance)
Name : P.G.K. Nilanka
Date : .02.2019

Imprest Account as at 31st December 2018

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

Imprest Account No.	Imprest Balance as at 1 st January 2018			Imprest Received			Imprest Settlement			Imprest Balance as at 31 st December 2018			Rs. Imprest Balance as at 31 st December 2018 as per Treasury Books
	1	2	3	4	5	6	7	8	9	10	11	12	13
	Unsettled Sub Imprests	Unsettled Imprests (Excluding Unsettled Sub Imprests)	Total	Treasury	Other Sources	Total	Expenditure	Cash	Total	Unsettled Sub Imprest Balance	Unsettled Imprests	Total	5
	1(i)	1(ii)	1(iii)	2(i)	2(ii)	2(iii)	3(i)	3(ii)	3(iii)	4(i)	4(ii)	4(iii)	
7002/0000/00/0260/0018/000	-	-	-	227,508,000	6,013,717	233,521,717	233,188,444	333,273	233,521,717	-	-	-	333,273

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

(1) Remitted to the Treasury but not updated cash book balance as at 31/12/2018

(2) Other reasons-

333,273

-

333,273

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)
Name : P.G.K. Nilanka
Date : .02.2019

Statement of Deposit Accounts as at 31st December 2018

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Name of Deposit Accounts	Deposit Number	Balance as at 1 st January 2018	Credited during the year	Debited during the year	Balance as at 31 st December 2018.	Balance as per Treasury Book as at 31 st December 2018
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-.....					

Statement of Deposit Accounts as at 31st December 2018

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Rs.

Name of Deposit Accounts	Deposit Number	Balance as at 1 st January 2018	Credited during the year	Debited during the year	Balance as at 31 st December 2018.	Balance as per Treasury Book as at 31 st December 2018
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	-	20,265	20,265	-	-
Grant (Domestic)- Corporative Social Responsibility	6000-0-0-19-.....					
Funds Received for Reimburement of Expenditure	6000-0-0-20-.....					

Sgd. By/
Assistant Director (Finance)
Name : P.G.K. Nilanka
Date : .02.2019

Advance Accounts as at 31st December 2018

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 1 st January 2018 (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 31 st December 2018
				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	8493/0/0/0250/001	1	9,177,536	3,240,937	2,524,330	2,508,215	2,621,848	9,812,741		9,812,741
Limits				5,500,000		1,750,000		15,000,000		
(2) Other Advances	7000/0/0/0250/0002	1	779,995		3,005,144		2,610,199	1,174,939		1,174,939
Limits					4,000,000		2,000,000	2,600,000		
(3) Miscellaneous Advances	7000/0/0/0250/0003	1	173,599,852		-		595,747	173,004,106		173,004,106
Limits					10,000,000		2,500,000	235,000,000		
Total			183,557,383		8,770,412		8,336,009	183,991,786		183,991,786

Note - The balance of Crown Agent Current Account (8030) as at 31.12.2018 is Rs. 49,332,225.94. In addition to the advance account balance as shown in table above i.e Rs. 183,991,786 , balance of the Crown Agent current account as at 31.12.2018 had been the part of amount shown under Advance Account in Statement of Financial Position.

Sgd. By/
Assistant Director (Finance)
Name : P.G.K. Nilanka
Date : .02.2019

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2018	(2) Transactions						(3) Changes			Balance as at 31.12.2018
			2(1) Acquisition			2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume + / (-)	Balance	
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)- 2(2)	3(1)	(-)/+ 3(2)	3(3)=3(1)+/- 3(2)	
				Other Entities	Work in Progress							
1 Fixed Assets	611	31,120,227	585,629	9,012,575	-	-	3,247,454	6,350,750	-	-	-	37,470,977
Building and Structures	6111											
Dwellings	61111											
House Boats	6111101											
Garages	6111102											
Mobile Homes	6111103											
Housing Schemes/Flats	6111104											
Rest Houses	6111105											
Hotels and Restaurants	6111106											
Quarters	6111107											
Circuits Bungalows	6111108											
Sub Total		-	-	-	-	-	-	-	-	-	-	-
Non Residential Building	61112											
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											
Sub Total		-	-	-	-	-	-	-	-	-	-	-
Other Structures	61113											
Highways, Streets, Road	6111301											
Bridges	6111302											
Tunnel	6111303											
Railways, Subways	6111304											

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2018	(2) Transactions						(3) Changes			Balance as at 31.12.2018
			2(1) Acquisition			2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume	Balance	
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)- 2(2)	3(1)	(-)/+ 3(2)	3(3)=3(1)+/- 3(2)	
				Other Entities	Work in Progress							
Air Field Runways	6111305											
Harbors, Dams and Other Water Works	6111306											
Structures Associated with Mining Subsoil Assets	6111307											
Communication, Line, Power Line and Pipelines	6111308											
Outdoor Sport and Recreation Facilities	6111309											
Sewerage Treatment Complex	6111310											
Pumping Station	6111311											
Farms and Agriculture related Assets	6111312											
	Sub Total	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	6112	31,120,227	585,629	9,012,575	-	-	3,247,454	6,350,750	-	-	-	37,470,977
Transport Equipment	61121	6,000,000	-	8,650,000	-	-	-	8,650,000	-	-	-	14,650,000
Passenger Vehicles	6112101	6,000,000	-	8,650,000	-	-	-	8,650,000	-	-	-	14,650,000
Cargo Vehicles	6112102											
Agricultural Vehicles	6112103											
Industrial Vehicles	6112104											
Ambulance	6112105											
Ships	6112106											
Railway Locomotives	6112107											
Aircraft	6112108											
Motor Cycles	6112109											
	Sub Total	6,000,000	-	8,650,000	-	-	-	8,650,000	-	-	-	14,650,000
Other Machinery and Equipment	61122	25,120,227	585,629	362,575	-	-	3,247,454	(2,299,250)	-	-	-	22,820,977
Office Equipment	6112201	899,135	63,250	-	-	-	89,700	(26,450)	-	-	-	872,685
Computer Equipment	6112202	18,514,318	477,350	257,575	-	-	2,911,117	(2,176,192)	-	-	-	16,338,126
Electrical Equipment	6112203	1,161,370	-	100,000	-	-	169,189	(69,189)	-	-	-	1,092,181
Communication Equipment	6112204	334,210	-	-	-	-	20,300	(20,300)	-	-	-	313,910
Furniture	6112205	4,155,970	43,509	5,000	-	-	57,148	(8,639)	-	-	-	4,147,331
Musical Instruments	6112206											
Medical Equipment	6112207											
Sports Equipment	6112208											
Paintings, Sculptures and other antiques	6112209											

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2018	(2) Transactions						(3) Changes			Balance as at 31.12.2018
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume + /(-)	Balance		
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)- 2(2)	3(1)	(-)/+ 3(2)	3(3)=3(1)+/- 3(2)	
				Other Entities	Work in Progress							
Books, Periodicals and Journals	6112210	55,224	1,520	-	-	-	-	1,520	-	-	-	56,744
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											
Sub Total		25,120,227	585,629	362,575	-	-	3,247,454	(2,299,250)	-	-	-	22,820,977
Other Non Financial Assets	6113											
Work in Progress	61131											
House Boats	6113101											
Garages	6113102											
Mobile Homes	6113103											
Housing Schemes/Flats	6113104											
Rest Houses	6113105											
Hotels and Restaurants	6113106											
Quarters	6113107											
Circuits Bungalows	6113108											
Office Building	6113109											
Schools	6113110											
Hospitals	6113111											
Building for Public Entertainment	6113112											
Warehouse	6113113											
Air port	6113114											
Crematorium	6113115											
Markets	6113116											
Laboratories and Research Stations	6113117											
Factories	6113118											
Highways, Streets, Road	6113119											

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2018	(2) Transactions					(3) Changes			Balance as at 31.12.2018	
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume + / (-)	Balance		
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)- 2(2)	3(1)	(-)/+ 3(2)		3(3)=3(1)+/- 3(2)
				Other Entities	Work in Progress							
Bridges	6113120											
Tunnel	6113121											
Railways, Subways	6113122											
Air Field Runways	6113123											
Harbors, Dams and Other Water Works	6113124											
Structures Associated with Mining Subsoil Assets	6113125											
Communication, Line, Power Line and Pipelines	6113126											
Outdoor Sport and Recreation Facilities	6113127											
Sewerage Treatment Complex	6113128											
Pumping Station	6113129											
Farms and Agriculture related Assets	6113130											
	Sub Total	-	-	-	-	-	-	-	-	-	-	
Biological Assets	61132											
Intangible Assets	61133											
Computer Software	6113301											
Licenses	6113302											
Patents & Copyrights	6113303											
Trade Marks	6113304											
Broadcast Rights	6113305											
Service Contracts	6113306											
	Sub Total	-	-	-	-	-	-	-	-	-	-	
2 Inventories	612											
Strategic Stock	6121											
Other Inventories	6122											
Raw Materials	61221											
Work in Progress	61222											
Finish Goods	61223											
Goods for Resale	61224											
	Sub Total	-	-	-	-	-	-	-	-	-	-	

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2018	(2) Transactions					(3) Changes			Balance as at 31.12.2018		
			2(1) Acquisition			2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume + / (-)		Balance	
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)- 2(2)	3(1)	(-)/+ 3(2)		3(3)=3(1)+/- 3(2)	4=1+2(3)+3(3)
				Other Entities	Work in Progress								
3 Valuables	613												
4 Non produced Assets	614												
Land	6141												
Urban or Built-Up Land	61411												
Commercial and Services	6141101												
Industrial	6141102												
Transportation, Communication and Utilities	6141103												
Mixed Urban	6141104												
Sub Total		-	-	-	-	-	-	-	-	-	-	-	
Agricultural	61412												
Orchards	6141201												
Vineyards	6141202												
Ornamental Horticultural	6141203												
Sub Total		-	-	-	-	-	-	-	-	-	-	-	
Forest Land	61413												
Deciduous Forest Land	6141301												
Evergreen Forest Land	6141302												
Mixed Forest Land	6141303												
Sub Total		-	-	-	-	-	-	-	-	-	-	-	
Water	61414												
Streams and Canals	6141401												
Lakes	6141402												
Reservoirs	6141403												
Bays and Estuaries	6141404												
Sub Total		-	-	-	-	-	-	-	-	-	-	-	
Wet Land	61415												
Forested Wet Land	6141501												
Non forested Wet Land	6141502												
Sub Total		-	-	-	-	-	-	-	-	-	-	-	

Statement of Non Financial Assets - 2018

Rs.

Expenditure Head No : 250

Ministry / Department / District Secretariat : Department of State Accounts

Non Current Asset	Code	(1) Balance as at 01.01.2018	(2) Transactions					(3) Changes			Balance as at 31.12.2018	
			2(1) Acquisition		2(2) Disposal		2(3) Net Transactions	Holding Gain / Loss	Changes in Volume	Balance		
			Purchases	Transferred		Sale	Transfers	2(3)=2(1)- 2(2)	3(1)	(-)/+ 3(2)		3(3)=3(1)+/- 3(2)
				Other Entities	Work in Progress							
Barren Land	61416											
Dry Salt Flats	6141601											
Beaches	6141602											
Sandy Areas Other than Beaches	6141603											
Bare Exposed Rock	6141604											
Strip Mines Quarries	6141605											
Gravel Pits	6141606											
	Sub Total	-	-	-	-	-	-	-	-	-	-	
Subsoil Assets	6142											
Other Naturally Occurring Assets	6143											
	Sub Total	-	-	-	-	-	-	-	-	-	-	

Sgd. By/
Assistant Director (Finance)
Name : P.G.K. Nilanka
Date : .02.2019

**Statement of Losses and Waivers
(Losses under F.R. 106 and F.R. 113)**

Expenditure Head No : 250 Ministry / Department / District Secretariat : Department of State Accounts
Programme No. & Title : 01- Operational Activities

(i) **Statement of Losses Recovered/Written off/Waived off during the year.**

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00	01	24,266
Over	Rs. 25,000.01		
Total		01	24,266

Classification of the cases by nature of Losses.	No.of Cases	(Rs.)
1		
2		
3		
4		
Total		

(ii) **Statement of Losses being held to be Written off/Waived off or recoverable so far**

	Value	No.of Cases	Total Amount (Rs.)
Below	Rs. 25,000.00		
Over	Rs. 25,000.01		
Total			

Classification of the cases by Nature of Losses	No.of Cases	(Rs.)
1		
2		
3		
4		
Total		

Age Analysis per (ii)

	No.of Cases	01
Less than five years	Amount	Rs. 24,266
5-10 years	No.of Cases	
	Amount	Rs.
Over 10 years	No.of Cases	
	Amount	Rs.

Note- Details on losses under F.R.106 and waives under F.R. 113 which were accounted under object code no 1701 are to be accounted in coming years should be included.

Sgd. By/
Assistant Director (Finance)
Name : P.G.K. Nilanka
Date : .02.2019

Note-(ii)

Statement of write off from books

Expenditure Head No : 250 Ministry / Department / District Secretariat : Department of State Accounts
 Programme No. & Title : 01- Operational Activities

1 **Statement of losses and waivers under F.R. 109 during the year**

	Value	No. of Cases	Value (Rs.)
(i)	Below Rs. 25,000.00	01	24,266
(ii)	Over Rs. 25,000.01	-	-
	Total	01	24,266

2 **Statement of write off from the book and recoveries under F.R. 109 during the year**

Nature of Loss	Opening balance which was not written off	Value of loss	Recoveries	Value written off from the book	Balance carried forward which was not written off	Reference No. of Approval for write off from the book
	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Vehicle Damage occurred at Management Development Training Centre in Uppuweli	-	24,266	24,266	-	-	-
2						
5						
6						
Total	-	24,266	24,266	-	-	-

Note - Excluding losses and waivers to be accounted in Note(i), only any other losses and waivers under F.R.109 should be included in this format.

Sgd. By/
 Assistant Director (Finance)
 Name : P.G.K. Nilanka
 Date : .02.2019

Statement of Liabilities and Commitments

Name of Special Expenditure Unit/Ministry/Department/District Secretariat: Department of State Accounts

Expenditure Head No: 250

Programme No. & Title: 01- Operational Activities

Name of the Person/Institution	Commitment No	Month	Date	Head	Programme	Project	Sub Project	Object Code	Finance Code	Item	Commitment	Commitment Balance	Liability Date	Liability Amount	Paid Liability	Liability Balance
1. Ministries/Government Department																
(i) Secretary, Ministry of Finance & Mass Media	D01/09	December	31	250	01	01	00	1402	11	Postal & Communication	53,245	-	31-Dec	53,245	-	53,245
Total											53,245			53,245		53,245
2. State Corporations/Statutory Boards																
(i) Sri Lanka Telecom (Pvt) Ltd	D01/04	December	31	250	01	01	00	1402	11	Postal & Communication	1,710	-	31-Dec	1,710	-	1,710
Total											1,710			1,710		1,710
3. Others (Private Parties)																
(i) Staff	D01/03 D01/06 D01/07	December	31	250	01	01	00	1002	11	Overtime & Holiday	50,832	-	31-Dec	50,832	-	50,832
(ii) Staff	D01/02 D01/01 D01/05 D01/08	December	31	250	01	01	00	1003	11	Other Allowances	168,117	-	31-Dec	168,117	-	168,117
(iii) Staff	D01/01	December	31	250	01	01	00	1101	11	Travelling (Domestic)	4,900	-	31-Dec	4,900	-	4,900
(iv) Access Natural Water (Pvt) Ltd	D01/10	December	31	250	01	01	00	1409	11	Other	8,176	-	31-Dec	8,176	-	8,176
Total											232,025			232,025		232,025
Grand Total											286,980			286,980		286,980

Nature of payments/Liabilities should be recognized separately as follows.

1. Ministries/Government Departments
2. State Corporations/Statutory Boards
3. Private Parties

Liabilities are transactions of which payments have not been made to the relevant parties, although goods, services or assets and services pertaining to construction contracts have been received during the respective accounting year.

Commitments are contracts or written agreements which have been entered in to with the external parties in order to obtain goods and services during the respective accounting year, although the relevant assets or services have not been received.

Sgd. By/
Assistant Director (Finance)
Name : P.G.K. Nilanka
Date : .02.2019

Note-(viii)

**The Status Report as at 31/12/2018 on New Bank Accounts opened
in terms of Para (01) of Treasury Operation Circular No. 5/2007 of 5/9/2007**

Expenditure Head No. : 250

Ministry / Department / District Secretariat : Department of State Accounts

Name of Bank	Account No.	Balance as per Bank Statement as at 31/12/2018 (Rs.)	Balance as Per Cash Book as at 31/12/2018 (Rs.)	Total Value of Cheques not yet Presented to Bank as at 31/12/2018 (if exceeds 6 months)	Month of Last Bank Reconciliation Prepared
People's Bank	014100109026652	1,709,529	-	-	December 2018



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

Sgd. By/
Assistant Director (Finance)
Name : P.G.K. Nilanka
Date : .02.2019

Progress of Action Plan 2018

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	Assist to implement Government Finance Statistics Manual 2014												
2	Assist to value and account Non Financial Assets possessed by the Central Government												
3	Maintain & Co-ordinate the Crown Agent Account												
4	Assisting COPA												
5	Collect Provincial Councils financial information monthly												

 Estimated
 Actual

**Progress on Implementation of Action Plan 2018
Core Function - Macro and Accrual Accounts**

Strategy No.	Activity													Other Matters	Output	Outcome		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec					
1	1. Record financial transactions of all ministries and departments through Centralized Accounting System																	
	1.1 Monthly updating annual budgetary allocation based on FR transfer and additional allocation																Ensure updated budgetary provision reflect in the accounting system	Accounting for 686 additional allocation requests, 1,762 provisions transfer requests under FR 66 and 76 provision transfer requests under FR 69 were done by the Department.
	1.2 Reconciliation and monitoring of expenditure and revenue data of ministries/ departments / special spending agencies																Ensure expenditure is within the allocation & identify deviations in revenue	Informed institutes which had excess provisions to submit FR 66 transfer requests.
	1.3 Open & Maintain Main Ledger Accounts																Consistent Chart of Accounts	Five (5) main ledger accounts were opened in the year 2018
	1.4 Rectify accounting deficiencies / discrepancies in financial reporting data & provide necessary guidance to correct them																Accurate financial data	Corrected accounting information by obtaining transfer entries from institutes which had errors in accounts.
	1.5 Issue necessary instructions to Provincial Councils on submission of financial statements & collect provincial government financial information monthly															Provide government Provincial Councils information along with Government financial statements	Financial Statements of 06 Provincial Council have been obtained.	
2	2. Provide accounting information for preparation of annual appropriation accounts																	
	2.1 Provide revenue, expenditure and main ledger account details to spending agencies															Preparation of institutional annual appropriation accounts	Appropriation Accounts have been provided by number of 202 institutions	

**Progress on Implementation of Action Plan 2018
Core Function - Macro and Accrual Accounts**

Strategy No.	Activity													Other Matters	Output	Outcome	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
3	3. Prepare consolidated appropriation account / Revenue account / Advance Account annually																
	3.1 Compilation & submission of Financial Statements to the Auditor General															Credible accounting information for stakeholders in conformity with statutory requirements	Send annual financial statements as at 31.12.2017 to Auditor General within 150 days after the end of 2017 year and published financial statements and Auditor General's report in Annual Report.
	3.2 Collection of audited Revenue & Appropriation Accounts from RO, CAO & AO and preparation of Consolidated Revenue Accounts and Appropriation Accounts															Accuracy of the consolidated financial statements and Provide summarized information	Prepared consolidated revenue and expenditure account and submitted to Auditor General on due date.
	3.3 Formulate policies, guidelines circulars in order to improve financial reporting standards of the country															Improved financial reporting system is in place	Issued new 04 Circulars in the year 2018
	3.4 Issue new Circulars to ensure effective Public Financial Management															Minimize misuse and misconduct public resources	Issued new 04 Circulars in the year 2018
	3.5 Provide required instructions and clarifications for accounting issues raised by ministries/department															Ensure smooth functions of accounting and reporting procedure	Provide required instructions and clarifications to 08 agencies to resolve accounting related issues
	3.6 Prepare accumulated commitment and liability reports for ministry/department wise															Assessment of Commitment and Liability at the end of year	176 institutions have been reported commitment and liabilities at end of the year
	3.7 Supervise and monitor the recording of fixed assets by spending agencies through the fixed assets management module of the CIGAS															Ensure accuracy and completeness of fixed asset value	Reported assets balances consist of Building and Structures 423,584,756,217.01/-, Machinery and Equipment 208,743,859,000.80/-, Land 366,348,688,059.05 and Work in Progress 88,731,070,406.78/- in 31.12.2018

**Progress on Implementation of Action Plan 2018
Core Function - Macro and Accrual Accounts**

Strategy No.	Activity													Other Matters	Output	Outcome	
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
	3.8 Capitalization of borrowing cost of the foreign funded loan projects															Ensure that Financial Statement show the accurate cost of foreign loan project	Rs. 94,875,800/- amount was capitalized to the costs of the foreign projects.
	3.9 Provide technical assistance to spending agencies to resolve accounting related issues															Ensure relevant and reliable financial information and Ensure uniformity of accounting treatment to same issues	Provide technical assistance to 08 agencies to resolve accounting related issues
4	4. Process of transforming Government Accounting System from Modified Cash basis to Accrual basis																
	4.1 Improve the financial reporting system by adopting accounting standards as appropriate in order to gradually move to accrual based accounting standards															Improved financial reporting	Issued Sri Lanka Public Sector Accounting Standards (SLPSAS) Volume I, II & III- State Accounts Circular No. 265/2018
	4.2 Collect annual financial statements from Ministries/ Departments															Ensure preparation of financial statements according to the acceptable formats to identify the Financial Performance and Financial Position of the spending agencies	Accounts prepared based on accrual basis have been received from 107 Ministries and Departments.

Target



Achieved



Time Bound Activity Plan - 2018

Core Function : System Development , Training & Advance Accounts Activities

	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
8	update & Issue 7.1 DOS version of GPS application, Rectify issues identified regarding GPS application																Install, Operate & maintain proper updated GPS software in all government institution

Expected Actual

Progress of Action Plan 2018

Administration Division

	Activities	Time Span												Other	
		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														Om going activity
2	Maintain a Sound working environment in the premises														Om going activity
3	Training staff, Process entitlements, General Administration and Knowledge sharing														Om going activity

 Estimated
 Actual

Progress on Implementation of Activity Plan - 2018
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	23,750,000	23,635,584															On going activities
1002 Overtime & Holiday Payments	680,000	617,942															On going activities
1003 Other Allowances	16,900,000	16,732,557															On going activities
1101 Domestic Travelling Expenses	75,000	57,918															On going activities
1102 Foreign Travelling Expenses	3,050,000	2,680,226															On going activities
1201 Stationery & Office Requisites	1,200,000	1,160,673															On going activities
1202 Fuel	1,900,000	1,896,877															On going activities
1203 Diets & Uniforms	163,000	161,178															On going activities
1301 Vehicles	1,240,000	987,185															On going activities
1302 Plant & Machinery	1,285,000	1,280,533															On going activities
1402 Postal & Communication	1,600,000	1,496,871															On going activities
1409 Other	145,000	136,241															On going activities
1505 Subscriptions & Contributions Fee	342,000	339,529															
1506 Property Loan Interest to Public Servants	700,000	686,772															On going activities
2002 Plant, Machinery & Equipment	100,000	-															On going activities
2003 Vehicles	300,000	-															On going activities
2102 Furniture & Office Equipment	600,000	585,629															On going activities
2401 Staff Training	2,500,000	1,651,867															On going activities
25011 Advance to Public Officers	5,500,000	3,240,937															On going activities
	62,030,000	57,348,519															

Target █
Achieved █