

Department of State Accounts

ACTION PLAN

for the year

2010

Ministry of Finance and Planning

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ACTION PLAN 2010

DEPARTMENT OF STATE ACCOUNTS

MINISTRY OF FINANCE AND PLANNING

Vision

“Be the Centre for Excellence in Government Financial Information”.

Mission

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

Major Functions

- 1) Perform as the Central Agency of the Govt. to provide necessary instructions, guidelines and other accounting support services like providing required software system and regular training to Govt. Ministries and Departments to maintain a sound accounting system to capture accounting data generated with the implementation of the annual budget and their work programmes, record and compile them in conformity with prevailing rules, regulations and classification coding systems.
- 2) Take action to get the accounting data compiled in Accounting Units of Govt. Ministries and Departments transmitted to this Department at regular time intervals with least possible delay and at least cost via E-mail.
- 3) Maintenance of a Central Accounting data-base by making use of the accounting data received from Ministries and Departments for the generation of required accounting and statistical information.
- 4) Process the accounting data collected to make periodical reports as required for the review of the progress on the implementation of the Budget and the other monitoring and decision making purposes.
- 5) Provide required instructions and guidelines to all Ministries and Departments as to the closure of the accounts at the end of the financial year and provide them with accounting information for the preparation of their Annual Appropriation Account in conformity with prevailing rules and regulations to fulfill their public accountability as to the utilization of the public funds for the implementation of their work programmes as stipulated in the Annual Budget. Similarly, take action to get Revenue Departments to prepare the Annual Revenue Accounts.

- 6) Collect the copies of Audited Appropriation Accounts of all Ministries and Departments and Audited Revenue Accounts of Revenue Departments for taking action to publish them and also to review the comments made by the Auditor General for taking appropriate action to rectify the system deficiencies, if any.
- 7) Compile the accounting data on revenue, expenditure and public debt already collected from Ministries and Departments, process them further to have required information for drafting Annual Financial Statements of the Govt. in conformity with Generally Accepted Accounting Principles and Practices and publish them for the information of all stake holders and also take measures to improve the quality of presentation of such financial statements in conformity with International Public Sector Accounting Standard.(IPSAS)

Supporting Function

- 8) To maintain sound administrative environment in the Department.
- 9) To maintain sound financial environment in the Department.

Stake Holders

All Government Ministries
All Government Departments including District secretaries / Kachcheries
Central Bank of Sri Lanka
General Public

Problems and Issues

- I. Non-existence of a well designed, Integrated Accounting Information System to have required information for the preparation of Govt. Consolidated Financial Statements covering Statutory and Non-Statutory Funds, Public Corporations and Govt. owned Companies, together with Provincial Councils and Govt. Ministries and Departments.
- II. Existence of Human resource constraints for the introduction and implementation of Modern Accounting System in all Govt. Ministries and Departments.
- III. Human resource constraints of the Department.

Human Resources

<u>Position</u>	<u>Existing Cadre</u>	<u>Approved cadre</u>
(a) Director General	01	01
Additional Director General	01	01
(b) Directors	02	03
(c) Dy./ Asst. Directors	08	09
(d) Economist	-	01
(e) Statistician	01 *	01
(f) Administrative Officer	01	01
(g) Translator	-	01
(h) Assistant Computer Programmers (Non-Transferable)	03	05
(i) Accounts Analysts (New Graduates)	02	05
(j) Management Assistants	24	25
(k) Data Entry Operators	04	06
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Total Cadre	47	59
	=====	=====

* Filled by Department of Censes & Statistics

Financial Resources allocated for Implementation of the Action Plan - 2010

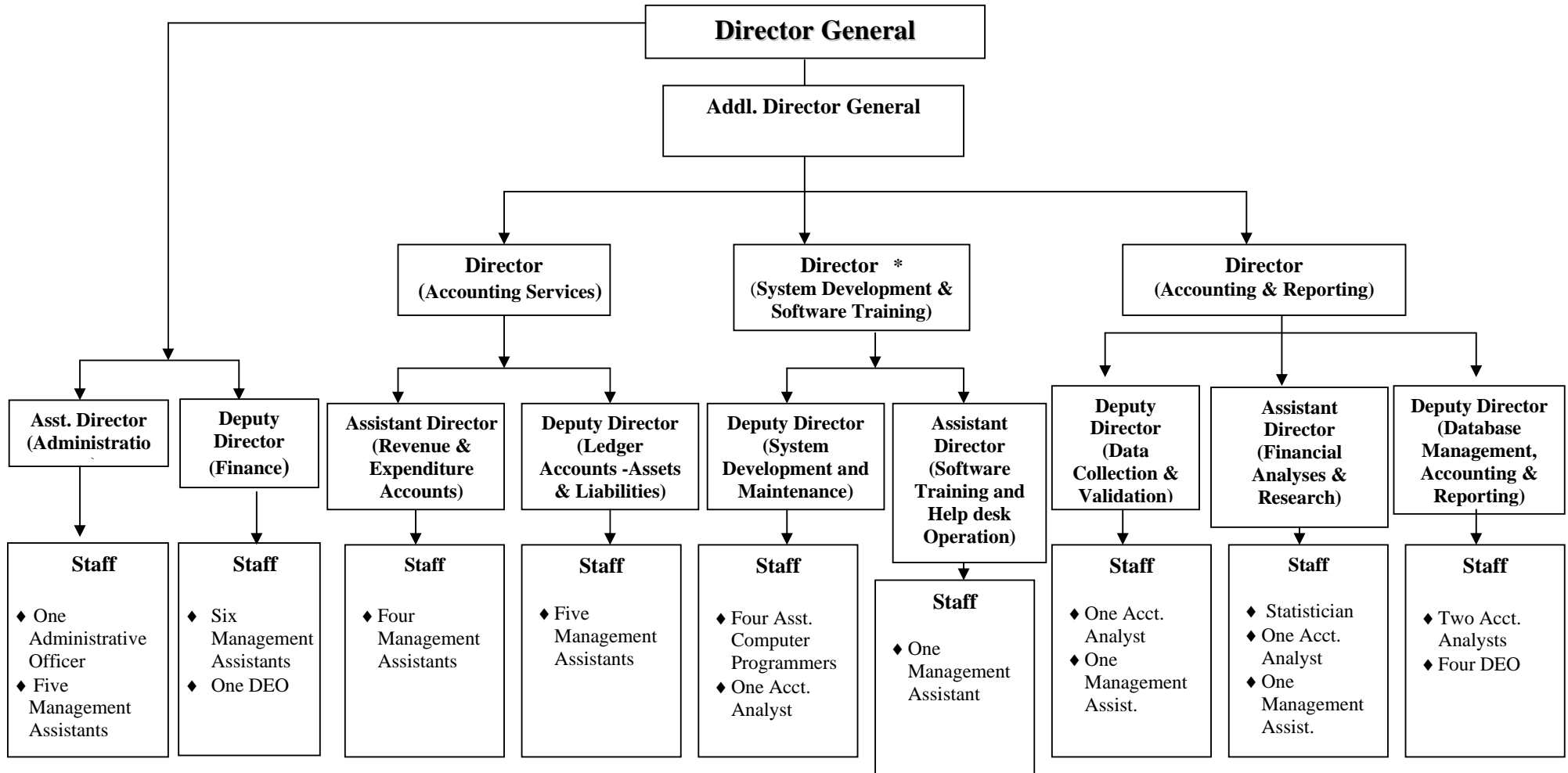
<u>Category</u>	<u>Rs. '000</u>
Recurrent Expenditure	8,535
Capital Expenditure	616

Total	9,151
	=====

- Expenditure Plan as per Budget Estimates 2010, is shown in Annexure II.

Department of State Accounts

Proposed Organization Chart



* This post to be created by suppressing the Post of Director/Administration

Implementation of the Action Plan - 2010

Reference to Major Functions	Major Activities of the Department	Responsibilities		Time Frame/ Scale	Resources Allocated			Output/Outcome
		Management Level	Operational Level		Financial Rs.	Physical In Nos.	Human	
1)	1. Provide accounting support services to line agencies such as (Ministries and Departments) supply of required application software, operational and maintenance instructions and manual thereon.	Add. DG/ Director (Accounting & Reporting))	Assistant Director (S & T)	On going	— Rs.5.2m(R) Rs..08m(C)	10 Computers 01 Multi Media Machine 01 Multi Functional Machine 1 Unit Laptop	01 Director 01 AD 04 Assit. Programmers. 01 Management Assistant 01 K.K.S.	Existence of a sound Accounting system in Ministries & Departments in an uniform manner
	2. Provide regular training to Accounting Staff of Govt. Ministries and Departments to maintain a sound accounting system to capture accounting data generated with transactions pertaining to implementation of the annual budget and its work programmes, record and compile them in conformity with prevailing rules, regulation	-do-	-do-	On going				Efficiency in transmission of Accounting data to the Centre
	3. Ensure accuracy of Control Account balances in main ledger after reconciliation with individual balances reported by Line Agencies & TOD.	Director(A/S)	Deputy Director	Ongoing	-	-	-	Out put Reconciliation Statement Out comes Ensure accuracy of the Accounts

	4. Present necessary information to the CAO/AOO regarding inactive deposit/advance Accounts and monitoring following actions.	Director (A/S)	Deputy Director	Ongoing				Out put Closing down unnecessary Accounts. Out comes Preventing unnecessary Audit Quarries.
	5. Scrutinizing authorized documents regarding FR 66/69 supplementary provision/Budgetary provision and up to date necessary records.	Director (A/S)	Deputy Director (A/S)	-	-	-	-	Out put Controlling of authorized provisions.
2)	1. Collection & Validation of accounting data transmitted by Accounting Units of Govt. Ministries, Departments and Treasury at regular time intervals with least possible time and least cost via E-mail and Internet	Director/ Accounting & Reporting.	Asst. Director/Data Collection & Validation	Before 20 th of following month	Rs.1.8m(R) Rs..055m(C)}	03 Computers	01 DD 01 Mgt. Asst. 01 KKS 01 AA	Validated monthly summary of Accounts for compilation
3)	1. Maintenance of a Central Accounting data-base by making use of the accounting data received from Ministries and Departments for the generation of required accounting and statistical information.	Director Accounting & Reporting.	Deputy Director (IP/DBM)	On-going	-	AS 400 Mainframe Computer	01 Director 01 DD 03 Data Entry Operators 01 KKS	Capacity to generate reports using Central Accounting Data Base with required back-up in relation to past and present.

	2. Operating of Treasury miscellaneous advance Accounts (Paddy Purchasing/Foreign pensions/FR 106 Advances etc) and Crown Agent's Accounts.	Director (A/S)	Deputy Director (A/S)	Ongoing	-	-	-	Out put Accounting Services to the line agencies.
4)	1. Processing of the accounting data collected to prepare periodical reports as required for the review of the progress on the implementation of the Budget and for other monitoring and decision making purposes.	Director Accounting & Reporting.	Deputy Director (IP/DBM)	On going	Rs. 3.6m (R) Rs. 6.2m (C)	As 400 *Mainframe Computer	01 Director 01 DD 03 Data Entry Operators 01 KKS. 01 Accounts Analysis	Issuing accounting Statements in time in respect of all accounting units and their availability to CAO/ AOO for reconciliation purposes.
5)	1. Issuing required instructions and guidelines to all C.A.O.O. and A.O.O. as to the closing of the accounts at the end of the financial year and providing them with accounting information for the preparation of their Annual Appropriation Accounts and Annual Revenue Accounts in conformity with prevailing rules and regulations to fulfill their public accountability as to the utilization of the public funds for the implementation of their work programmes as stipulated in the Annual Budget.	DG/Add.D.G	Director/ Deputy Director (Accounting Services)	End of the year (Nov.- Dec.)	Annual Provisions	05 PC	01 Director 01 DD 06 Mgt. Asst. 01 Data Entry Operators 01 Account Analysts 02 KKS	Out put 1. Annual Circulars 2. Accurate Annual Accounting data and information. Out Comes 1. Appropriation Accounts 2. Annual Revenue Accounts 3. Executing of universalized procedures

6)	<p>1. a. Collect the copies of Audited Appropriation Accounts from CA.00/A.00 and Audited annual Revenue Accounts from R.A.O.O.</p> <p>b. Review the observations made by the Auditor General for taking appropriate action to rectify the system deficiencies, if any.</p> <p>c. Preparation of consolidate Appropriation and Revenue Accounts</p>	Director(A/S)	Deputy Director(A/S)	Jan-May	- do -	-	- do -	<p>Out Put 1. Correcting and Preventing actions 2. Publishing data & information</p> <p>Out Comes 1. Confirming of Generally Accepted Accounting principles and the best accounting methods. 2. Data for management decisions.</p>
	2. Collect Processed accounting information Quarterly from all Provincial Councils for the year 2008.	Director/ Accounting & Reporting	Dy. Director DBM					Quarterly Consolidated Statements.
	3. Collect data from necessary Annexures to the Appropriation Accounts - 2007, pertaining to liabilities and movable assets and present information as disclosures in Financial Statements.	Director/ Accounting Services (Ledger Accounts)	Dy. Director/ Ledger Accounts	Before 31/08/ 2010	Rs.7.7 m(R) Rs. .2 m(C)	02 Personal Computers 1 unit Photo Copier	-	<p>The Schedule of movable assets as at 31.12.2009.</p> <p>The Schedule of liabilities as at 31.12.2009.</p>

7)	1. Compile the accounting data on revenue, expenditure and public debt already collected from Ministries and Departments, process them further to have required information for drafting Annual Financial Statements of the Govt. for the year 2009 in conformity with Generally Accepted Accounting Principles and Practices and publish them for the information of all stake holders and also take measures to improve the quality of presentation of such financial statements in conformity with International Public Sector Accounting Standard.(IPSAS).	D.G.	Director/ Deputy Director (Accounting Services)	Before 30 th April 2010	-	05 PC	01 Director 02 DD 04 Mgt. Asst. 01 Account Analysts 01 KKS	<p>Out put</p> <p>* Annual Financial Statements of Central Government for the year 2009.</p> <p>i. Statement of Financial Performance.</p> <p>ii. Annual Cash-Flow Statement.</p> <p>iii. Statement of Financial position as at the end of the year.</p> <p>iv. Statement of accounting policies and Notes.</p> <p>v. Statement of Contingent Liabilities.</p> <p>* Publication of the above Financial Statements to discharge Public Accountability.</p> <p>Out comes</p> <p>Presentation of annual island accounts to all stake holders.</p>
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8)	<ol style="list-style-type: none"> 1. To prepare Performance Report for the year 2009. 2. Staff related duties (personal file works ets., Leave , Transfers ets.) 3. To prepare work manual for the Department. 4. Organizing seminars, Work shops for the staff. 	D.G.	Assistant Director (Admin)	On going	-	03 Computers 01 unit Photo Copier 01 Risograph	01 Asst. Director 01 Administrative Officer 05 Management Assistant 02 K.K.S.	Out put * Performance Report * Cheerfulness of the staff. * Efficiency of the staff. * Improve the skill
9)	<ol style="list-style-type: none"> 1. Payment of salaries & other. 2. Procurement activities (Purchasing, recording inventory control & others, 3. Accounting & Reporting (Head No.250) State Accounts Dept. 	D.G.	Asst. Director (Finance)	On going		03 Computers & Printers 01 Unit Photocopier 01 Unit Fax Machine	01 Asst. Director 06 Management Assistant 01 DEO 02 K.K.S.	* Final Accounts of the Dept. * Physical resources needed for the Dept.

GANIT CHART
Time - bound Activity Plan -2010

Accounting Services

Serial No	Functions	Time Span												Remarks	Results		
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Out put	Out Comes	
1	Issuing required instruction and guidelines to all C.A.O.O and A.O.O as to the closing of the accounts at the end of Financial year and providing them with accounting data and information for the preparation of their Annual Appropriation Accounts and Annual Revenue Accounts														On going activity	1. Annual Criculars 2. Accurate Annual Accounting data & Information	1. Appropriation Accounts 2. Annual Revenue Accounts 3. Executing of universalized procedures
2	A. Collect the copies of Audited Appropriation Accounts from CA.00 / A.00 and Audited annual Revenue Accounts from R.A.0.0 B. Review the observations made by the Auditor General for taking appropriate action to rectify the system deficiencies if any. C. Prepartion of consolidate Appropriation and Revenue Accounts														On going activity	1. Correcting and Priventing actions 2. publishing data & information	1. Confirming of Generally Accepted Accounting principles and the best accounting methods 2. Data for management decisions
3	Compile the accounting data on revenue, expenditure and public debt already collected from Ministries and Departments, process them further to have required information for drafting Annual Financial Statements of the Government for the year 2009 in conformity														On going activity	*Annual Financial Statements of Central Government for the year 2009 i. Statement of Financial Performance ii. Annual Cash Flow Statement iii. Statement of Financial position as atend of the year iv. Statement of accounting poliecies and notes v. Statement contingen liabilities	Presentation of annual island accounts to all stake holders
4	Ensure accuracy of Control Account balances in mainledger after reconciliation with individual balances reported by line Agencies &TOD														On going activity	Reconciliation Statement	Ensure accuracy of the Accounts

Serial No	Functions	Time Span												Remarks	Results			
		Jan	Feb	Mar	Apr	May	Jun	July	Aug	Sep	Oct	Nov	Dec		Out put	Out Comes		
5	Present necessary information to the CAO/AOO regarding inactive deposit /advance Accounts and monitoring folowing actions															On going activity	Closing down un necessary Accounts	Preventing un necessary Audit Quaries
6	Opreting of Treasury miscelanies advance Accounts (Paddy Purchasing/Forieng pensions/FR 106 Advances ets) and Crown Agent's Accounts															On going activity	Accounting Services to the line agencies	-
7	Scrutinizing authorized documents regarding FR 66/69 supplimentary provision / Budgetory provision and uptodate necessary records															On going activity	Controling of authorized provisions	-

Expected

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Time-bound Activity Plan - 2010

Core Function: Accounting & Financial Reporting

Activities	Time Span												Remarks	Expected Output
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
1	<div style="display: flex; justify-content: space-between;"> <div style="width: 20%;"> <p>Compilation of Monthly Summaries of Accounts - December 2009</p> <p>Compilation of Monthly Summaries of Accounts - Year 2010 (Jan-Nov.)</p> </div> <div style="width: 80%;"> </div> </div>												On-going activity	
2	<div style="display: flex; justify-content: space-between;"> <div style="width: 20%;"> <p>Preparation & Publication of Financial Statements of Central Govt.</p> <ul style="list-style-type: none"> - Monthly - 2010 - Semi Annually - 2010 - Annually - 2009 <p>Collection of Financial Statements from Provincial Councils for 2009</p> <p>Preparation of Annual Consolidated Financial Statements 2009</p> </div> <div style="width: 80%;"> </div> </div>												On-going activity New New	Credible Accounting Information on time to Stakeholders to satisfy statutory requirements
3	<div style="display: flex; justify-content: space-between;"> <div style="width: 20%;"> <p>(i) Improvement & maintenance of Accounting Information Systems & Database</p> <p>(ii) Web-based Publication of Financial Information on quarterly Basis</p> </div> <div style="width: 80%;"> </div> </div>												On-going activity	Efficiency in providing information
4	<div style="display: flex; justify-content: space-between;"> <div style="width: 20%;"> <p>Introduction of elements to move towards accrual Basis accounting with IPSAS & GFS</p> <ul style="list-style-type: none"> (i) Disclosures on compiled data relating to movable assets purchased after 01.01.2004 upto 31.12.2009 (ii) Disclosures on data relating to outstanding liabilities as at the year end </div> <div style="width: 80%;"> </div> </div>												Action based on recommendations of Task Forces New New	Enhanced financial accountability
5	<div style="display: flex; justify-content: space-between;"> <div style="width: 20%;"> <p>Generating management information</p> </div> <div style="width: 80%;"> </div> </div>												Ad-hoc basis	Financial statistics for rational Decision making
6	<div style="display: flex; justify-content: space-between;"> <div style="width: 20%;"> <p>Providing Accounting Information to Government Agencies including Treasury Departments</p> </div> <div style="width: 80%;"> </div> </div>												On-going activity	Primary Accounting data for Economic analysis and statistical analysis

Expected

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Time-bound Activity Plan 2010

Core Function : Systems & Training

	Activity	Time Span												Remarks	Expected Output
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
1	Operate the Help-Desk to attend to software related technical issues reported by Budget executing Agencies	=====												On-going activity	Error-free and speedy accounting data for compilation
2	Provide technical advice to Accounting personnels of Ministries & Departments at their request	=====												On-going activity	Minimization of reporting delays
3	Conduct regular training programs on Computerized Accounting Systems for (CIGAS & GPS) Accounting Staff of Ministries & Departments	=====												On-going activity	Efficiency in transmitting Accounting data

===== Expected

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Time-bound Activity Plan - 2010

Supporting Function : Administration & Finance

Activities	Time Span												Remarks	Expected Output	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
(a) Performance Report for the year 2009 * Coordinating works relating to drafting Editing & Publication														On-going	Performance Report
(b) Work Manual for the Department														New	Work Manual
i Organizing Seminars/ Workshops for the Departmental Staff															
ii Coordinating works relating to drafting of the Manual															
iii Coordinating works relating to finishing of the draft															
(c) Implementation of Procurement Plan - 2010														On-going	Goods/ Equipment

█ Expected

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ESTIMATE PRESENTATION FORMAT - 2010

Accounting & Finance

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Activities		Estimate	Time Span				Remarks
			Jan	Feb	Mar	Apr	
1001	Salaries and wages	5,500					On-going activity
1002	Over Time and Holiday Payments	50					On-going activity
1003	Other Allowances	1,680					On-going activity
1101	Traveling expences - Domestic	30					On-going activity
1102	Traveling expences - Foreign	70					On-going activity
1201	Stationary and office Requisites	50					On-going activity
1202	Fuel	350					On-going activity
1203	Diets and Uniforms	10					On-going activity
1301	Maintenance of Vehicles	25					On-going activity
1302	Maintenance Plant machinery	540					On-going activity
1401	Transport Services	-					On-going activity
1402	Postal & Telecommunications	50					On-going activity
1405	Other	-					On-going activity
1505	Subscriptions Contributions Fees	-					
1506	Property Loan Intrest	180					On-going activity
		8,535					
2002	Plant Machinery and Equipments	5					On-going activity
2003	Vehicle	10					On-going activity
2102	Furniture and Office Equipments	561					
2401	Training and Capacity Building	40					On-going activity
		616					
25001	Advances to public officers	3,236					On-going activity
25002	Advances for payments on behalf of other Govt.	1,766					On-going activity
25003	Miscellaneous Advance	66,666					On-going activity
		71,668					

Expected

Expenditure Plan - 2010

Head : 250 Department of State Accounts

Programme : 01 Financial Management

Project : 01 Management and Improvement of State Accounts

Category : Recurrent

Object	Category /Object /Item Description	Annual Estimate Rs. (Draft)	Budget cut	FR 66 Transfers	Net Provision	Bsis of Apportionment	D.G. 'S Office & A.D.G. 'S Office	Core Functions					Supporting Functions	
								Accounting Services		Accounting & Reporting		System & Training	Finance	Admin. & HR
								Revenue & Expenditure	Leager Accounts	Data Processing	Data Collections & Validation			
						1	2	3	4	5	6	7	8	
	Personal Emoluments	20,450,000	-	-	20,450,000		1,622,429	1,980,944	3,337,214	3,236,464	1,012,280	2,629,579	2,995,714	3,635,374
1001	Salaries and Wages	16,000,000	-	-	16,000,000	Employee's salary	1,057,350	1,486,500	2,701,500	2,600,750	800,375	2,064,500	2,360,000	2,929,025
1002	Overtime and Holiday Payments	450,000	-	-	450,000	No. of Employees	57,143	50,000	64,286	64,286	21,429	57,143	64,286	71,429
1003	Other Allow.	4,000,000	-	-	4,000,000	No. of Employees	507,937	444,444	571,429	571,429	190,476	507,937	571,429	634,921
	Travelling Expenses	675,000	-	-	675,000		225,000	41,667	83,333	158,333	41,667	41,667	41,667	41,667
1101	Domestic	175,000	-	-	175,000	No. of Days for Drive	100,000	0	-	75,000	-	-	-	-
1102	Foreign	500,000	-	-	500,000	No. of Staff Officers	125,000	41,667	83,333	83,333	41,667	41,667	41,667	41,667
	Supplies	2,600,000	-	-	2,600,000		656,730	336,089	188,571	403,571	69,524	178,730	198,571	568,213
1201	Stationery and Office Requisites	1,250,000	-	-	1,250,000	Average	158,730	138,889	178,571	178,571	59,524	158,730	178,571	198,413
1202	Fuel	1,200,000	-	-	1,200,000	No. of liters/ Usage	468,000	187,200	-	195,000	-	-	-	349,800
1203	Diets & Uniforms	150,000	-	-	150,000	No. of Entited Emp	30,000	10,000	10,000	30,000	10,000	20,000	20,000	20,000
	Maintance Expenditure	1,720,000	-	-	1,720,000		470,000	150,000	150,000	150,000	150,000	150,000	150,000	350,000
1301	Vehicles	520,000	-	-	520,000	No of Vehicles	320,000	0	-	-	-	-	-	200,000
1302	Plant, Machinery and Equipment	1,200,000	-	-	1,200,000	No. of Agreement Fee/ N	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
	Contractual Services	4,450,000	-	-	4,450,000		695,692	503,692	623,692	623,692	499,846	499,846	499,846	503,692
1401	Transport	50,000	-	-	50,000	No. of Staff Officers	7,692.31	7,692.31	7,692	7,692	3,846	3,846	3,846	7,692
1402	Postal & Telecommunication	1,200,000	-	-	1,200,000	Limits of Usage	288,000	96,000	216,000	216,000	96,000	96,000	96,000	96,000
1405	Other	3,200,000	-	-	3,200,000	No of Division	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
	Transfers	780,000	-	-	780,000		256,190	66,667	85,714	85,714	28,571	76,190	85,714	95,238
1505	Subscriptions Contributions & membership fees - foreign	180,000	-	-	180,000		180,000	-	-	-	-	-	-	-
1506	Property Loan Interest	600,000	-	-	600,000	No. of Employees	76,190	66,667	85,714	85,714	28,571	76,190	85,714	95,238
	Total Recurrent Expenses	30,675,000	-	-	30,675,000		3,926,042	3,079,059	4,468,526	4,657,776	1,801,888	3,576,013	3,971,513	5,194,184
	1st Level Absorbtion (Basis of Actual Cadre -65)						(3,926,042)	499,678	642,443	642,443	214,148	571,061	642,443	713,826
							0	3,578,737	5,110,969	5,300,219	2,016,036	4,147,074	4,613,956	5,908,010
	2nd Level Absorbtion (Basis No. of Functions)	30,675,000	-	-	30,675,000			1,153,489	865,117	865,116.77	865,117	865,117	(4,613,956)	(5,908,010)
								6,209,229	7,083,838	7,273,088	3,988,904	6,119,942	-	-

Category : Capital

Object	Category /Object /Item Description	Annual Estimate Rs. (Draft)	Budget cut	FR 66 Transfers	Net Provision	Bsis of Apportionment	D.G. 'S Office & A.D.G. 'S Office	Core Functions					Supporting Functions	
								Accounting Services		Accounting & Reporting		System & Training	Finance	Admin. & HR
								Revenue & Expenditure	Leager Accounts	Data Processing	Data Collections & Validation			
	Rehabilitation and Improvement of Capital Assets	150,000	0	0	150,000		65,000	10,000	5,000	10,000	5,000.00	5,000.00	5,000.00	45,000
2002	Plant, Machinery and Equipment	50,000			50,000		5,000	10,000	5,000	10,000	5,000	5,000	5,000	5,000
2003	Vehicles	100,000			100,000	No of Vehicles	60,000	-		-				40,000
	Acquisition of Capital Assets	1,700,000	-	-	1,700,000		100,000	175,000	175,000	250,000	100,000	400,000	250,000	250,000
2102	Furniture and Office Equipment	1,700,000			1,700,000	Request	100,000	175,000	175,000	250,000	100,000	400,000	250,000	250,000
	Capacity Building	900,000	-	-	900,000		114,286	100,000	128,571	128,571	42,857	114,286	128,571	142,857
2401	Training & capacity Building	900,000			900,000	No. of Employees	114,286	100,000	128,571	128,571	42,857	114,286	128,571	142,857
	Total Expenditure	2,750,000	0	0	2,750,000		279,286	285,000	308,571	388,571	147,857	519,286	383,571	437,857
	1st Level Absorbtion (Basis of Actual Cadre -65)						(279,286)							
								35,545	45,701	45,701	15,234	40,623	45,701	50,779
							-	320,545	354,273	434,273	163,091	559,909	429,272.73	488,636
	2nd Level Absorbtion (Basis No. of Functions)							107,318	80,488.64	80,488.64	80,490	80,490	(429,273)	
								122,159	91,619	91,619	91,619	91,619		(488,636)
		2,750,000	-	-	2,750,000		-	550,023	526,381	606,381	335,200	732,018	-	-

Expenditure Plan -2010 (January- April)

Head : 250 Department of State Accounts

Programme : 01 Financial Management

Project : 01 Management and Improvement of State Accounts

Category : Recurrent

Object	Category /Object /Item Description	Annual Estimate Rs. (1 st four months)	Budget cut	FR 66 Transfers	Net Provision	Basis of Apportionment	D.G. 's Office & A.D.G. 's Office	Core Functions					Supporting Functions	
								Accounting Services		Accounting & Reporting		System & Training	Finance	Admin. & HR
								Revenue & Expenditure	Leager Accounts	Data Processing	Data Collections & Validation			
							1	2	3	4	5	6	7	8
	Personal Emoluments	7,230,000	-	-	7,230,000		572,133	687,722	1,147,643	1,147,393	382,506	941,183	1,067,143	1,284,278
1001	Salaries and Wages	5,500,000	-	-	5,500,000	Employee's salary	352,450	495,500	900,500	900,250	300,125	721,500	820,000	1,009,675
1002	Overtime and Holiday Payments	50,000	-	-	50,000	No. of Employees	6,349	5,556	7,143	7,143	2,381	6,349	7,143	7,937
1003	Other Allow.	1,680,000	-	-	1,680,000	No. of Employees	213,333	186,667	240,000	240,000	80,000	213,333	240,000	266,667
	Travelling Expenses	100,000	-	-	100,000		37,500	5,833	11,667	21,667	5,833	5,833	5,833	5,833
1101	Domestic	30,000	-	-	30,000	No. of Days for Drive	20,000	0	-	10,000	-	-	-	-
1102	Foreign	70,000	-	-	70,000	No. of Staff Officers	17,500	5,833	11,667	11,667	5,833	5,833	5,833	5,833
	Supplies	410,000	-	-	410,000		164,849	68,556	7,743	74,243	2,981	7,549	8,343	75,737
1201	Stationery and Office Requisites	50,000	-	-	50,000	Average	6,349	5,556	7,143	7,143	2,381	6,349	7,143	7,937
1202	Fuel	350,000	-	-	350,000	No. of liters/ Usage	156,000	62,400	-	65,000	-	-	-	66,600
1203	Diets & Uniforms	10,000	-	-	10,000	No. of Entitled Emp	2,500	600	600	2,100	600	1,200	1,200	1,200
	Maintenance Expenditure	565,000	-	-	565,000		82,500	67,500	67,500	67,500	67,500	67,500	67,500	77,500
1301	Vehicles	25,000	-	-	25,000	No of Vehicles	15,000	0	-	-	-	-	-	10,000
1302	Plant,Machinery and Equipment	540,000	-	-	540,000	at Fee/ No of Equipment	67,500	67,500	67,500	67,500	67,500	67,500	67,500	67,500
	Contractual Services	50,000	-	-	50,000		12,000	4,000	9,000	9,000	4,000	4,000	4,000	4,000
1401	Transport	-	-	-	-	No. of Staff Officers	-	-	-	-	-	-	-	-
1402	Postal & Telecommunication	50,000	-	-	50,000	Limits of Usage	12,000	4,000	9,000	9,000	4,000	4,000	4,000	4,000
1405	Other	-	-	-	-	No of Division	0	0	-	-	-	-	-	-
	Transfers	180,000	-	-	180,000		22,857	20,000	25,714	25,714	8,571	22,857	25,714	28,571
1505	Subscriptions Contributions & membership fees - foreign	-	-	-	-		-	-	-	-	-	-	-	-
1506	Property Loan Interest	180,000	-	-	180,000	No. of Employees	22,857	20,000	25,714	25,714	8,571	22,857	25,714	28,571
	Total Recurrent Expenses	8,535,000	-	-	8,535,000		891,839	853,611	1,269,267	1,345,517	471,392	1,048,922	1,178,533	1,475,919
	1st Level Absorbtion (Basis of Actual Cadre -65)						(891,839)	113,507	145,937	145,937	48,646	129,722	145,937	162,153
							0	967,118	1,415,204	1,491,454	520,037	1,178,644	1,324,471	1,638,072
	2nd Level Absorbtion (Basis No. of Functions)	8,535,000	-	-	8,535,000			331,118	248,338	248,338	248,338	248,338	(1,324,471)	(1,638,072)
								409,518	307,138	307,138	307,138	307,138		
								1,707,754	1,970,681	2,046,931	1,075,514	1,734,121		

Expenditure Plan January - April 2010

Category : Capital

Object	Category /Object /Item Description	Annual Estimate Rs. (1 st four months)	Budget cut	FR 66 Transfers	Net Provision	Basis of Apportionment	D.G. 's Office & A.D.G. 's Office	Core Functions					Supporting Functions	
								Accounting Services		Accounting & Reporting		System & Training	Finance	Admin. & HR
								Revenue & Expenditure	Leager Accounts	Data Processing	Data Collections & Validation			
	Rehabilitation and Improvement of Capital Assets	15,000	0	0	15,000		6,000	2,500	0	2,500	-	-	-	4,000
2002	Plant, Machinery and Equipment	5,000			5,000		-	2,500	-	2,500	-	-	-	-
2003	Vehicles	10,000			10,000	No of Vehicles	6,000	-	-	-	-	-	-	4,000
	Acquisition of Capital Assets	561,000	-	-	561,000		70,125	70,125	70,125	70,125	70,125	70,125	70,125	70,125
2102	Furniture and Office Equipment	561,000			561,000	Request	70,125	70,125	70,125	70,125	70,125	70,125	70,125	70,125
	Capacity Building	40,000	-	-	40,000		5,079	4,444	5,714	5,714	1,905	5,079	5,714	6,349
2401	Training & capacity Building	40,000			40,000	No. of Employees	5,079	4,444	5,714	5,714	1,905	5,079	5,714	6,349
	Total Expenditure	616,000	0	0	616,000		81,204	77,069	75,839	78,339	72,030	75,204	75,839	80,474
	1st Level Absorbtion (Basis of Actual Cadre -65)						(81,204)							
								10,335	13,288	13,288	4,429	11,812	13,288	14,764
								-	87,405	89,127	91,627	76,459	87,016	89,127
	2nd Level Absorbtion (Basis No. of Functions)							22,282	16,711	16,711	16,711	16,711	(89,127)	
								23,810	17,857	17,857	17,857	17,857		(95,239)
		616,000	-	-	616,000		-	133,496	123,696	126,196	111,028	121,585	-	-