

**Department of State Accounts**

**ACTION PLAN**

*for the year*

**2009**

*Ministry of Finance and Planning*

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# **ACTION PLAN 2009**

## **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)

### **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
(b)	Additional Director General	-	01
(b)	Directors	02	03
(c)	Dy./ Asst. Directors	07	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)	03	05
(j)	Management Assistants	22 **	25
(k)	Data Entry Operators	04	06
(l)	Office Employees	14	15
(m)	Drivers	03	05
		-----	-----
	<b>Total Cadre</b>	<b>61</b>	<b>79</b>
		=====	=====

\* Filled by Department of Censes & Statistics

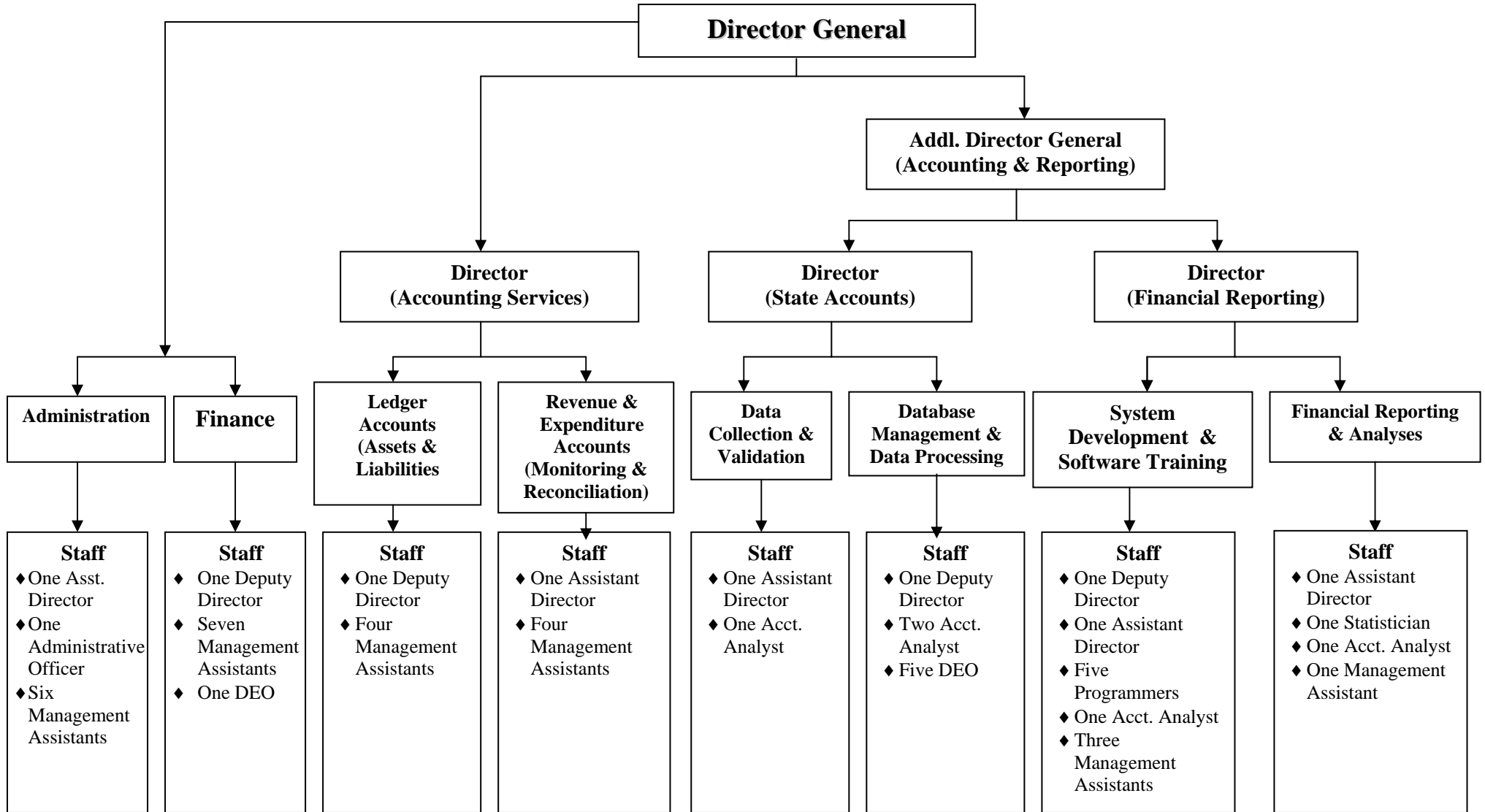
\*\* Two Officers are on no-pay leave

## Financial Resources allocated for Implementation of the Action Plan - 2009

<u>Category</u>	<u>Rs. '000</u>
Recurrent Expenditure	19,450
Capital Expenditure	1,850
Total	<u>21,300</u>
	=====

- Expenditure Plan as per Budget Estimates 2009, is shown in Annexure II.

# Organizational Chart



### Implementation of the Action Plan - 2009

Major Functions of the Department	Responsibilities		Time Frame/ Scale	Resources Allocated			Output/Out come
	Management Level	Operational Level		Financial Rs.	Physical In Nos.	Human	
1. Provide accounting support services to line agencies such as Ministries and Departments and supply of required application software, issue of operational and maintenance instructions and manual thereon.	Director – (Systems & Training)	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 Asst. 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, regulations and classification coding systems.	-do-	-do-					Efficiency in transmission of Accounting data to the Centre
3. Collection & Validation of accounting data transmitted by Accounting Units of Govt. Ministries and Departments and to the Treasury at regular time intervals with least possible delay and at least cost via E-mail and Internet	Director/ Accounting & Reporting.	Asst. Director/Data Collection & Validation	Before 20 <sup>th</sup> 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

<p>4. 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.</p>	<p>Director General</p>	<p>Deputy Director (IP/DBM)</p>	<p>On going</p>	<p>Rs. 3.6m (R) Rs. 6.2m (C)</p>	<p>As 400 *Mainframe Computer</p>	<p>01 Director 01 DD 03 Data Entry Operators 01 KKS. 01 Accounts Analysis</p>	<p>Accounting Statements in time in respect of all accounting units and their availability to CAOO/AOO for reconciliation purposes.</p>
<p>5. 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.</p>	<p>Director General</p>	<p>Deputy Director (IP/DBM)</p>	<p>On-going</p>		<p>AS 400 Mainframe Computer</p>	<p>01 Director 01 DD 03 Data Entry Operators 01 KKS</p>	<p>Capacity to generate reports using Central Accounting Data Base with required back-up in relation to past and present.</p>
<p>6. Issuing required instructions and guidelines to all Ministries and Departments as to the closure of the accounts at the end of the financial year and providing them with accounting information for the preparation of their Annual Appropriation Account 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.</p>	<p>Director /Accounting Services (Revenue &amp; Expenditure)</p>	<p>Deputy Director (Revenue &amp; Expenditure)</p>	<p>On going</p>	<p>Rs. 6.2m (R) Rs. 0.2m (C)</p>	<p>05 Personal Computers 1 Unit Laptop</p>	<p>01 Director 01 DD 06 Mgt. Asst. 01 Data Entry Operators 01 Account Analysts 02 KKS</p>	<p>Annual Circulars for the purpose of introducing simplified procedures and to provide clear instructions to all Ministries and Departments to have an uniform year end accounting procedures and closure of Books of Accounts Annual Appropriation Accounts prepared by all Govt. Ministries &amp; Depts. and Annual Revenue Accounts prepared by all Revenue Depts. Copies of the Audited Accounts for publication.</p>

<p>7. a. Collect the copies of Audited Appropriation Accounts of all Ministries and Departments and Audited Revenue Accounts of Revenue Departments.</p> <p>b. Review the observations made by the Auditor General for taking appropriate action to rectify the system deficiencies, if any.</p>	<p>Director Accounting Services (Revenue &amp; Expenditure)</p>	<p>Assistant Director (Revenue &amp; Expenditure)</p>	<p>Within 04 months from April of the following year</p>		<p>05 Computers 1 unit Laptop</p>	<p>01 Director 01 DD 02 Mgt. Asst. 02 Account Analysts 01 KKS.</p>	<p>* Publication of Summarized Annual Appropriation Accounts and Revenue Accounts in terms of FRR to fulfill the Public Accountability.</p> <p>System Improvements</p>
<p>8. 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 2008 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).</p>	<p>Director General</p>	<p>Deputy Director/ DBM &amp; DP</p>	<p>Before 31<sup>st</sup> March 2009.</p>		<p>Mini Computer system 06 Personal Computers 08 Terminals 01 Multi Functional Machine 01 Unit Photo Copier</p>	<p>01 Director 02 DD 04 Mgt. Asst. 01 Account Analysts 01 KKS</p>	<p>* Annual Financial Statements of Central Government for the year 2009.</p> <p>i. Statement of Financial Performance. ii. Annual Cash- Flow Statement. iii. Statement of Financial position as at the end of the year. iv. Statement of accounting policies and Notes. v. Statement of Contingent Liabilities.</p> <p>* Publication of the above Financial Statements to discharge Public Accountability.</p>

9. Collect Processed accounting information Quarterly from all Provincial Councils for the year 2009.	Director General	Dy. Director DBM					Quarterly Consolidated Statements.
10. Collect data from necessary Annexures to the Appropriation Accounts - 2008, pertaining to liabilities and movable assets and present information as disclosures in Financial Statements.	Director/ Accounting Services (Ledger Accounts)	Dy. Director/ Ledger Accounts	Before 31/08/09.	Rs.7.7 m(R) Rs. .2 m(C)	02 Personal Computers 1 unit Photo Copier		The Schedule of movable assets as at 31.12.2008.  The Schedule of liabilities as at 31.12.2008.
11. Ensure accuracy of Control Account balances in main ledger after reconciliation with individual balances reported by Line Agencies & TOD	D/AS (Ledger Accounts)		31.03.09				Fair presentation of Financial assets & liabilities in the Balance Sheet.

**GANTT CHART**  
**Time-bound Activity Plan - 2009**

**Core Fuction: Accounting Services - Ledger Accounts**

Activities	Time Span												Remarks	Expected Output	
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec			
1 Feedback and Facilitation to Department of Treasury Operations for reconciliation of Treasury Main Ledger Accounts being operated by TOD														On-going activity	Reliable accounting information for Financial Statements
i Quarterly reconciliation of the balances of Main Ledger Control Accounts with the Balances of Sub Ledger accounts maintained by TOD.															
ii Rectification of errors detected through the reconciliation process															
iii Closing down of non- operative and zero balance accounts															
2 Feedback & Facilitation to CAOO/ AOO for reconciliation of Ledger Accounts														On-going activity	Reliable accounting information for Financial Statements
a Sub ledger accounts - Advance to public officers accounts															
i Supervision, Updating and reconciliation of Advance "B" Accounts on quarterly basis .															
ii Rectification of errors detected through the reconciliation process															
b Sub ledger accounts - Deposits Accounts															
i Maintenance, Supervision, Reconciliation and Updating of Deposits accounts															
ii Rectification of errors detected through the reconciliation process															
iii Monitoring of actions to be taken by CAOO/ AOO on lapsed deposits in terms of FR 570															
3 Operation of Crown Agent's Accounts														On-going activity	Services provided to Line Ministries/ Departments in terms of FRR

— Expected



**GANTT CHART**  
**Time-bound Activity Plan - 2009**

**Core Function: Accounting Services - Revenue & Expenditure**

Activity Plan		Time Span												Remarks	Expected Output
		Jan	Feb	Mar	Apr	may	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
1	Feed back and Facilitate to CAO/AOO for reconciliation of Expenditure and Revenue Accounts.													On going activity	Accuracy of Expenditure and Revenue Accounts  Quality improvement in accounting information
	(i) Collect Monthly Confirmation 2008	█													
	2009	█													
	(ii) Ractify accounting deficiencies 2008	█													
	2009	█													
2	Issuing if instructions to CAO/AOO pertaining to Accounting and transmitting of Data to SAD and change in procedure and Systems, Closing of Accounts, Preparatrion of Annual Appropriation and Revenue Accounts													On going activity	
3	(i) Collection of Audited Revenue and Appropriation Accounts and Publications of Summarized Revenue & Expenditure figures														Accounting Requirments
4	Scrutinizing authorized application for transfer of Provision under FR 66 & 69 and Supliametary Provision allocated under Miscellaneous Vote 2008	█												On going activity	
	2009	█													

█ Expected

## GANTT CHART

### Time-bound Activity Plan 2009

#### 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	[Gantt bar spanning all months]												On-going activity	Error-free and speedy accounting data for compilation
2	Provide technical advice to Accounting personnels of Ministries & Departments at their request	[Gantt bar spanning all months]												On-going activity	Minimization of reporting delays
3	Conduct regular training programs on Computerized Accounting Systems for (CIGAS & GPS) Accounting Staff of Ministries & Departments	[Gantt bar spanning all months]												On-going activity	Efficiency in transmitting Accounting data

▬ Expected

## GANTT CHART

### Time-bound Activity Plan - 2009

**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 2008 * 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 - 2009														On-going	Goods/ Equipment


█ Expected

## GANTT CHART

### Time-bound Activity Plan - 2009

#### Core Function: Accounting & Financial Reporting

Activities	Time Span												Remarks	Expected Output
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
1	Compilation of Monthly Summaries of Accounts - December 2008 Compilation of Monthly Summaries of Accounts - Year 2009 (Jan-Nov.)												On-going activity	Compiled accounting data in timely passion to stakeholders
2	Preparation & Publication of Financial Statements of Central Govt. - Monthly - 2009 - Semi Annually - 2009 - Annually - 2008 Collection of Financial Statements from Provincial Councils for 2008 Preparation of Annual Consolidated Financial Statements 2008												On-going activity  New New	Credible Accounting Information on time to Stakeholders to satisfy statutory requirements
3	(i) Improvement & maintenance of Accounting Information Systems & Database (ii) Web-based Publication of Financial Information on quarterly Basis												On-going activity	Efficiency in providing information
4	Introduction of elements to move towards accrual Basis accounting with IPSAS & GFS (i) Disclosures on compiled data relating to movable assets purchased after 01.01.2004 upto 31.12.2008 (ii) Disclosures on data relating to outstanding liabilities as at the year end												Action based on recommendations of Task Forces  New New	Enhanced financial accountability
5	Generating management information												Ad-hoc basis	Financial statistics for rational Decision making
6	Providing Accounting Information to Government Agencies including Treasury Departments												On-going activity	Primary Accounting data for Economic analysis and statistical analysis

 Expected



## Expenditure Plan - 2009

**Head :** 250 Department of State Accounts  
**Programme :** 01 Operational Activities  
**Project :** 01 Management And Improvement of State Accounts  
**Category :** Recurrent

Object	Category /Object /Item Description	Annual Estimate Rs.	Budget cut 2%	Supplementary / FR 66	Net Provision	Basis of Apportionment	D.G.'s Office	Core Functions					Supporting Functions	
								Accounting Services		Accounting & Reporting		System & Training	Finance	Admin. & HR
								Revenue & Expenditure	Ledger Accounts	Data Processing	Data Collections & Validation			
	<b>Personal Emoluments</b>	<b>19,450,000</b>	<b>(9,000)</b>	-	<b>19,441,000</b>		<b>1,738,020</b>	<b>3,197,830</b>	<b>4,160,670</b>	<b>1,893,858</b>	<b>1,006,098</b>	<b>2,720,410</b>	<b>2,538,124</b>	<b>2,185,990</b>
1,001	Salaries and Wages	16,100,000			16,100,000	Employee's Salary	1,403,920	2,679,040	3,554,880	1,534,330	779,240	2,221,800	2,146,130	1,780,660
1,002	Overtime and Holiday Payments	450,000	(9,000)		441,000	No. of Employees	44,100	83,790	83,790	40,528	23,858	92,610	14,994	57,330
1,003	Other Allownces.	2,900,000			2,900,000	No. of Employees	290,000	435,000	522,000	319,000	203,000	406,000	377,000	348,000
	<b>Traveling Expenses</b>	<b>675,000</b>	<b>(13,500)</b>	-	<b>661,500</b>		<b>78,668</b>	<b>122,768</b>	<b>166,868</b>	<b>39,200</b>	<b>39,200</b>	<b>122,768</b>	<b>44,348</b>	<b>47,780</b>
1,101	Domestic	175,000	(3,500)		171,500	No. of Days For Drive	39,445	39,445	39,445			39,445	5,145	8,575
1,102	Foreign	500,000	(10,000)		490,000	No. of Staff Officers	39,200	83,300	127,400	39,200	39,200	83,300	39,200	39,200
	<b>Supplies</b>	<b>1,800,000</b>	<b>(36,000)</b>	-	<b>1,764,000</b>		<b>321,965</b>	<b>313,636</b>	<b>313,636</b>	<b>105,852</b>	<b>114,183</b>	<b>321,967</b>	<b>72,528</b>	<b>200,433</b>
1,201	Stationery and Office Requisites	850,000	(17,000)		833,000	Average	83,300	99,960	99,960	99,960	108,290	108,290	66,640	166,600
1,202	Fuel and Lubricants	850,000	(17,000)		833,000	No. of Liters / Usage	208,250	199,920	199,920			199,920		24,990
1,203	Food & beverage & Uniforms	100,000	(2,000)	-	98,000	No. of Entitled Emp.	30,380	13,720	13,720	5,880	5,880	13,720	5,880	8,820
	<b>Maintenance Expenditure</b>	<b>1,250,000</b>	<b>(25,000)</b>	-	<b>1,225,000</b>		<b>138,695</b>	<b>226,895</b>	<b>332,735</b>	<b>246,960</b>	<b>35,280</b>	<b>138,695</b>	<b>52,920</b>	<b>52,920</b>
1,301	Vehicles	350,000	(7,000)		343,000	No. of Vehicles	85,750	85,750	85,750			85,750		
1,302	Plant, Machinery and Equipment	900,000	(18,000)		882,000	No. of Agreement Fee / No. of Equipment	52,920	141,120	246,960	246,960	35,280	52,920	52,920	52,920
	<b>Contractual Services</b>	<b>1,650,000</b>	<b>(33,000)</b>	-	<b>1,617,000</b>		<b>201,904</b>	<b>215,629</b>	<b>315,604</b>	<b>170,538</b>	<b>74,491</b>	<b>243,071</b>	<b>133,297</b>	<b>262,666</b>
1,401	Transport	50,000	(1,000)		49,000	No. of Staff Officers	5,880	7,840	11,760	3,920	3,920	7,840	3,920	3,920
1,402	Postal & Telecommunication	1,400,000	(28,000)	-	1,372,000	Limits of Usage	164,640	178,360	274,400	137,200	41,160	205,800	123,480	246,960
1,405	Other	200,000	(4,000)		196,000	No. of Division	31,360	29,400	29,400	29,400	29,400	29,400	5,880	11,760
	<b>Transfers</b>	<b>780,000</b>	<b>(15,600)</b>	-	<b>764,400</b>		<b>222,338</b>	<b>101,063</b>	<b>119,438</b>	<b>55,125</b>	<b>27,563</b>	<b>82,688</b>	<b>82,688</b>	<b>73,500</b>
1,505	Subscriptions Contributions & membership fees - foreign	180,000	(3,600)	-	176,400		176,400							
1,506	Property Loan Interest	600,000	(12,000)		588,000	No. of Employees	45,938	101,063	119,438	55,125	27,563	82,688	82,688	73,500
	<b>Total Recurrent Expenses</b>	<b>25,605,000</b>	<b>(132,100)</b>	-	<b>25,472,900</b>		<b>2,701,590</b>	<b>4,177,821</b>	<b>5,408,951</b>	<b>2,511,533</b>	<b>1,296,815</b>	<b>3,629,599</b>	<b>2,923,905</b>	<b>2,823,289</b>
	<b>1<sup>st</sup> Level Absorbtion</b> (Basis of Actual Cadre - 65)						(2,701,590)	503,686	595,265	274,738	137,369	412,107	412,107	366,317
							-	4,681,507	6,004,216	2,786,271	1,434,184	4,041,705	3,336,011	3,189,606
	<b>2<sup>nd</sup> Level Absorbtion</b> (Basis No. of Functions)							873,717	1,032,575	476,573	238,287	714,860	(3,336,011)	
		25,605,000	(132,100)	-	25,472,900		-	835,373	987,259	455,658	227,829	683,487		(3,189,606)
								6,390,597	8,024,050	3,718,502	1,900,299	5,440,052	-	-

Category :Capital

Object	Category / Object / Item Description	Annual Estimate Rs.	Budget cut 15%	Supplementary / FR 66	Net Provision	Basis of Apportionment	D.G.'s Office	Core Functions					Supporting Functions	
								Accounting Services		Accounting & Reporting		System & Training	Finance	Admin. & HR
								Accounting Services (Revenue & Expenditure)	Accounting Services (Ledger Accounts)	Data Processing	Data Collections & Validation			
	Rehabilitation and Improvement of Capital Assets	150,000	(22,500)	0	127,500		-	42,500	42,500	-	-	42,500	-	-
2,002	Plant, Machinery and Equipment	50,000	(7,500)		42,500				42,500					
2,003	Vehicles	100,000	(15,000)		85,000	No of Vehicles		42,500				42,500		
	<b>Acquisition of Capital Assets</b>	<b>1,000,000</b>	<b>(150,000)</b>	<b>0</b>	<b>850,000</b>		-	<b>97,000</b>	<b>0</b>	<b>6,000,000</b>	<b>0</b>	<b>80,000</b>	<b>80,000</b>	<b>160,000</b>
2,102	Furniture and Office Equipment	1,000,000	(150,000)		850,000	Request		97,000		6,000,000		80,000	80,000	160,000
	<b>Skills Development</b>	<b>700,000</b>	<b>(105,000)</b>	<b>0</b>	<b>595,000</b>	<b>No. of Employees</b>	-	<b>29,750</b>	<b>17,850</b>	<b>29,750</b>	<b>29,750</b>	<b>428,400</b>	<b>29,750</b>	<b>29,750</b>
2,401	Training & Skills Development	700,000	(105,000)		595,000	No. of Employees		29,750	17,850	29,750	29,750	428,400	29,750	29,750
	<b>Total Expenditure</b>	<b>1,850,000</b>	<b>(277,500)</b>	<b>0</b>	<b>1,572,500</b>		-	<b>169,250</b>	<b>60,350</b>	<b>6,029,750</b>	<b>29,750</b>	<b>550,900</b>	<b>109,750</b>	<b>189,750</b>
	<b>1<sup>st</sup> Level Absorbtion</b> (Basis of Actual Cadre - 65)						-	-	-	-	-	-	-	-
							-	169,250	60,350	6,029,750	29,750	550,900	109,750	189,750
	<b>2<sup>nd</sup> Level Absorbtion</b> (Basis No. of Functions)							28,744	33,970	15,679	7,839	23,518	(109,750)	
		1,850,000	(277,500)	-	1,572,500		-	49,696	58,732	27,107	13,554	40,661		(189,750)
							-	247,690	153,052	6,072,536	51,143	615,079	-	-
	<b>Project Total</b>	<b>27,455,000</b>	<b>(409,600)</b>	<b>-</b>	<b>27,045,400</b>		-	<b>6,638,287</b>	<b>8,177,102</b>	<b>9,791,038</b>	<b>1,951,442</b>	<b>6,055,131</b>	<b>-</b>	<b>-</b>