



කළමනාකරණ විගණන දෙපාර්තමේන්තුව
முகாமைத்துவக் கணக்காய்வுத் திணைக்களம்
DEPARTMENT OF MANAGEMENT AUDIT

ප්‍රදේශ අපරාධාංශය.

මහලේකම් කාර්යාලය, කොළඹ 01

நிதி அமைச்சு

செயலகம், கொழும்பு 01

MINISTRY OF FINANCE

THE SECRETARIAT COLOMBO 01

මගේ අංකය

எனது இல
My No

DMA/ADG-1/පොදු/2021

ඔබේ අංකය

உமது இல
Your No

දිනය

திகதி
Date

2021.11.15

Secretaries to Ministries
Heads of Departments
District Secretaries

Internal Audit Guidelines

With reference to the Management Audit circular No: DMA/01-2019 dated on 12th January 2019 on the above subject

Format No 01 under Annexure 5 of that circular, introduced to review the progress of capital projects, is hereby revised and kindly request to use the revised format No: 1 to review the progress of capital projects from the year 2022

Main purpose of the revision of this format is to measure the actual physical and financial progress of each capital expenditure with the corresponding action plan and procurement plan.

Accordingly the action plan and procurement plan can be updated by checking whether the objectives have been achieved within the stipulated time frame and take necessary remedial action in case of deviations.

At the beginning of each financial year, the action plan and corresponding procurement plan of each capital expenditure has to be entered in the revised form. Then physical and financial progress of corresponding capital expenditure can be recorded.

The main responsibility of the Internal Auditor who convene the Audit Management Committee (AMC) is to obtain in time, accurate and complete information from the relevant institutions and forward to the AMC.

The form No: 1(A) of annexure 5 is to be used to report financial progress of recurrent expenditure.

Accordingly it would be grateful If the Chief Internal Auditor / Internal Auditor would be instructed to submit this update form to AMC conduct on a quarterly basis by all Department and District Secretariats. In case of Ministries in addition to the progress review report of that ministry, the progress report of Department and Statutory Institutions under the Ministry are also to be submitted to the Ministry AMC

S.A.Chandrika Kulathilaka

Director General

කාර්යාලය
அலுவலகம்
Office

2484816
2484500
2484600
2484700

අධ්‍යක්ෂ ජනරාල්
பணிப்பாளர் நாயகம்
Director General

2484543

ෆැක්ස්
பெக்ஸ்
Fax

2449496

වෙබ් අඩවිය
වෙබ් සයිට්
website

www.treasury.gov.lk

Progress review of Capital Expenditure for the Year

Format-01

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

S - Starting tender procedure
A - Awarding Contract
R - Receiving goods & Services
P - Payment

