



# **ANNUAL ACTION PLAN 2023**

**Comptroller General's Office**

**Ministry of Finance, Economic Stabilization and National Policies**

Effective from January 01, 2023 to December 31, 2023

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## **01. Overview**

### **1.1 Introduction:**

The Comptroller General's Office was established under the Ministry of Finance on 07<sup>th</sup> March 2017 as stipulated in Budget Proposal No. 368 of 2017 to focus on the management of non-financial assets of the Government. The Comptroller General's Office is mainly entrusted with overseeing the asset, material and cost management of the Government. Hence, it is required to maintain a central registry for non-financial assets and to formulate and implement non - financial assets management policies, while identifying idle resources and ensuring effective use of these assets to strengthen the national development framework of the Government. While the Government Agencies are required to maintain records of the assets under their custody, such action was not followed properly and no formal procedure was in place to have centralized records. The absence of a focal agency has led to the non-financial assets not being valued periodically and hence its real value not being reflected properly.

### **1.2 Vision, Mission and Objectives**

#### **(a) Vision:**

A globally recognized apex body for non-financial assets management of the Government.

#### **(b) Mission:**

Formulation and implementation of reliable non - financial assets management policies, while maintaining a comprehensive central non-financial assets register ensuring effective use of non-financial assets to strengthen the national development framework of the Government and collecting of due revenue from sales of capital assets of Government Agencies.

#### **(c) Objectives:**

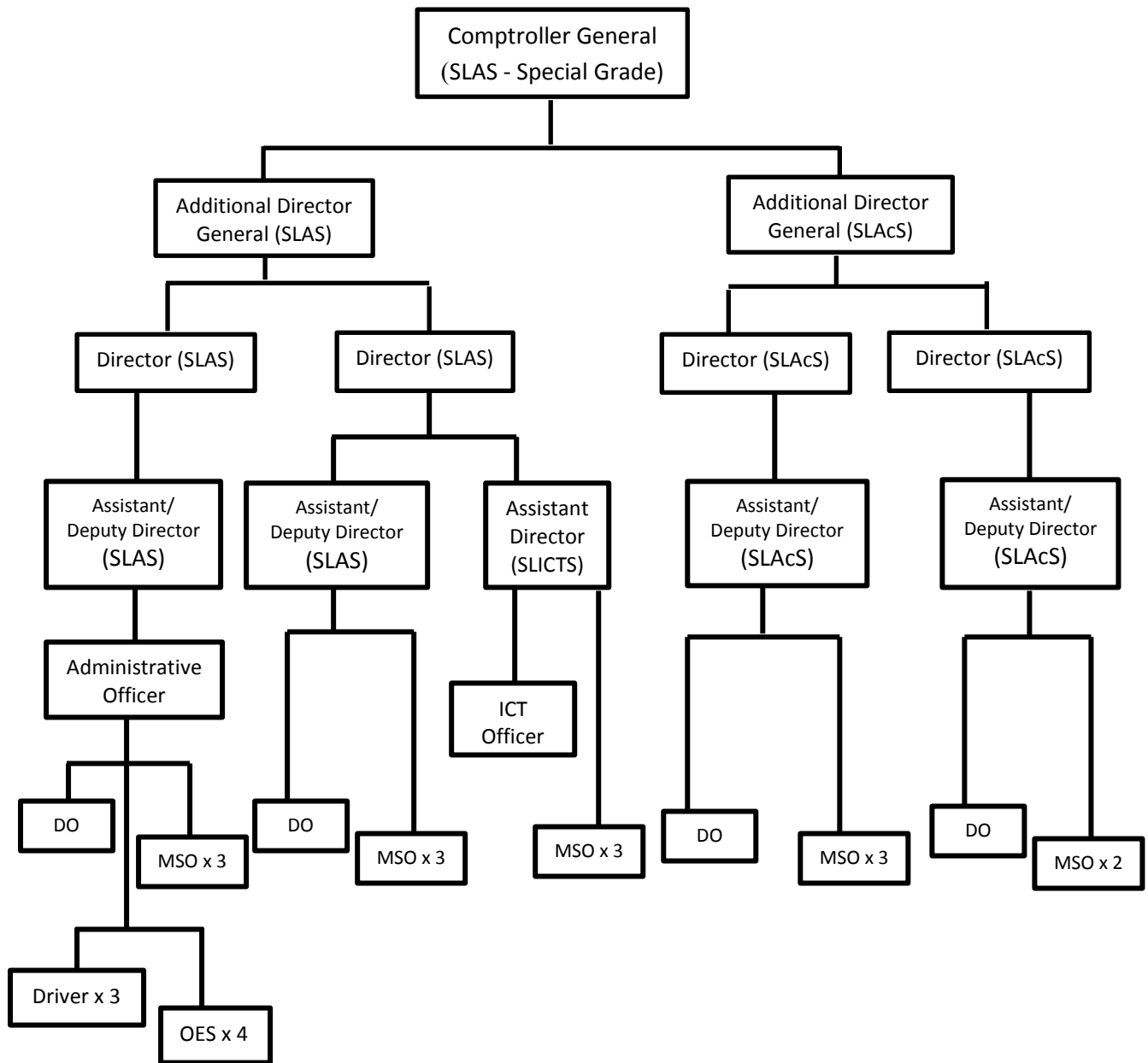
- i. Create a central database to record all non-financial assets belonging to the Government.
- ii. Recording the correct value of the non-financial assets in Government accounts.
- iii. Adhere to a systematic process of developing, operating, maintaining, upgrading and disposing of assets in a cost effective manner.
- iv. Collect due revenue from non-financial assets of the Government Agencies.
- v. Assets expenditure management of the Government.
- vi. Maximum utilization of non-financial assets of the Government for investment and development activities.

### **1.3 Functions and Responsibilities of the Department**

- I. Oversee the non-financial assets management of the Government.
- II. Supervision of the management of non-financial assets of the Government through collecting data, creating a centralized information system and formulating policies and regulations.
- III. Efficient, effective and economical utilization of non-financial assets of the Government in order to prevent mismanagement and waste.
- IV. Improve collection of due revenue from non-financial assets belonging to the Government Agencies.
- V. Expenditure management through sharing and allocating of non-financials assets of the Government.
- VI. Provide necessary guidance for the acquisition, maintenance and disposal of non-financial assets of the Government.
- VII. To play the leadership and custodianship role in the management of non-financial assets belonging to the Government.
- VIII. To function as the Government asset information center.

## 02. Administrative Responsibilities of the Comptroller General's Office

### 2.1 Organization Structure



- DO - Development Officer
- MSO - Management Service Officer
- OES - Office Employment Service

**Figure 01: Organization Structure.**

## 2.2 Approved Cadre and Existing Cadre

**Table 1: Approved Cadre and Existing Cadre**

	<b>Designation</b>	<b>Service</b>	<b>Class/Grade</b>	<b>Salary Code</b>	<b>Approved Cadre</b>	<b>Existing Cadre</b>
01	Comptroller General	SLAS	Special	SL 3 - 2016	01	01
02	Additional Director General	SLAS	Special	SL 3 - 2016	01	01
03	Additional Director General	SLAcS	Special	SL 3 - 2016	01	01 (Acting Basis)
04	Director	SLAS	I	SL 1 - 2016	02	02
05	Director	SLAcS	I	SL 1 - 2016	02	02
06	Assistant Director / Deputy Director	SLAS	III/II	SL 1 - 2016	02	00
07	Assistant Director / Deputy Director	SLAcS	III/II	SL 1 - 2016	03	01
08	Assistant Director	SLICTS	III/II/I	SL 1 - 2016	01	00
09	Administrative Office	MSOS	Supra	MN 7 - 2016	01	01
10	Information and Communication Technology Officer	SLICTS	2 - III/II/I	MN 6 - 2016	01	00
11	Development Officer	DOS	III/II/I	MN 4 - 2016	04	04
12	Management Service Officer	MSOS	III/II/I	MN 2 - 2016	14	11
13	Driver	CDS	III/II/I/ Special	PL 3 - 2016	03	03
14	Office Employee	OES	III/II/I/ Special	PL 1 - 2016	04	02
<b>Total</b>					<b>40</b>	<b>29</b>

### 03. Activity Plan - 2023

Areas of responsibility	Activities	Responsible person	January	February	March	April	May	June	July	August	September	October	November	December	Out Put	Out Comes
<b>Goal 01: Creation of the Central online Database for Non-Financial Assets of the Government</b>																
Proper Management of Non-Financial Assets of the Government.	Coordinate with ITMIS project office for creation of online database for Government Institutions	ADG/D/DD/AD	√	√	√	√	√	√	√	√	√	√	√	√	Establishment of an updated database for Non-Financial Assets of the Government	Efficient use of Non-Financial Assets Management of the Government
<b>Goal 02: Recording &amp; reporting of information in Central Asset Register for Non – Financial Assets</b>																
Creation of Asset Registry for all Non-Financial Assets of the Government	1. Updating the Building database of Public Sector Institutions for 2022	ADG/D/DD/AD	√	√	√	-	-	-	-	-	-	-	-	-	Establishment of an updated database for Buildings of Public Sector Institutions.	Implementation of a best recording system for Non-Financial Assets Management of the Government
	2. Updating the Vehicle database of Public Sector Institutions for 2022	ADG/D/DD/AD	-	-	-	√	√	√	√	√	√	-	-	-	Establishment of an updated database for Vehicle of Public Sector Institutions.	Implementation of a best recording system for Non-Financial Assets Management of the Government
	3. Updating the Land database of Public Sector Institutions for 2022	ADG/D/DD/AD	√	√	√	√	√	-	-	-	-	-	-	-	Establishment of an updated database for Land of Public Sector Institutions.	Implementation of a best recording system for Non-Financial Assets

																			Management of the Government
	4. Preparation of structure database of Public Sector Institutions	ADG/D/DD/AD	√	√	√	√	√	√	√	√	√	√	√	√	√	-	Establishment of an updated database for structure of Public Sector Institutions.	Implementation of a best recording system for Non-Financial Assets Management of the Government	
<b>Goal 03: Ensure the legal ownership of the vehicles used by government agencies</b>																			
Resolve ownership issues of government vehicles used by Government Agencies.	Taking action to authorize the transfer of ownership of government vehicles for current users of relevant vehicles.	ADG/D/DD/AD	√	√	√	√	√											Government vehicles are registered under the current users.	Ensure that government vehicles are not misused.
<b>Goal 04: Management of vehicle fleet of the government</b>																			
i. Efficient use of government funds for procurement of vehicles	Review existing vehicle fleet and requested vehicles and accordingly submit the recommendations to the Department of National Budget with regard to utility vehicles as per the National Budget Circulars 05/2019 and 07/2019	ADG/D/DD/AD	√	√	√	√	√	√	√	√	√	√	√	√	√	√		Vehicle requirements of government agencies are fulfilled enabling to achieve expected expenditure management targets	Ensure that government expenditure management targets are achieved by productive use of government assets
ii. Proper management of government owned vehicles	Review the existing vehicle fleet and allocating suitable vehicles given the restriction imposed by National Budget Circulars 05/2019 and 07/2019	ADG/D/DD/AD	√	√	√	√	√	√	√	√	√	√	√	√	√	√			



<b>Goal 05: Revenue collection from sales of Capital Assets of the Government Ministries, Departments and District Secretariats.</b>																	
Collection of due revenue from sales of Capital Assets of the Government Ministries, Departments and District Secretariats.	1. Preparation of the revenue estimates	ADG/D/DD/AD	-	-	-	-	-	√	-	-	-	-	-	-	-	Due revenue is collected	Ensure that due revenue from sale of Capital Assets of the Government is collected and reported
	2. Issue revenue circulars yearly	ADG/D/DD/AD	-	-	-	-	-	√	-	-	-	-	-	√			
	3. Co-ordinate with respective government agencies to collect due revenue	ADG/D/DD/AD	√	√	√	√	√	√	√	√	√	√	√	√			
	4. Reporting revenue estimates and collected revenue to the Fiscal Policy Department	ADG/D/DD/AD	√	-	-	-	-	-	√	-	-	-	-	-			
<b>Goal 06: Policy Formulation for Non – Financial Asset Management</b>																	
Adhere to a systematic process of developing, operating, maintaining, upgrading and disposing of Non-Financial Assets in a cost-effective manner	1. Review existing Asset management policies	ADG/D/DD/AD	√	√	√	√	√	√	√	√	√	√	√	√	1. Government agencies are directed within a policy framework develop for efficient use of Non-Financial Assets  2. Supporting the expenditure management policies of the Government  3. Supporting to the revenue generation of the government	1.Ensure the efficient use of Non-Financial Assets to facilitate the development strategies of the government  2.Facilitate the Fiscal Management of the Government	
	2. Identify the policies to be changed	ADG/D/DD/AD	√	√	√	√	√	√	√	√	√	√	√	√			
	3. Discuss with other Treasury Departments and other stakeholders on formulating new policies	ADG/D/DD/AD	√	√	√	√	√	√	√	√	√	√	√	√			
	4. Formulation of policies on Management of Non-Financial Assets of the Government	ADG/D/DD/AD	√	√	√	√	√	√	√	√	√	√	√	√			
	5. Issue Circular Instructions for management of Non-Financial Assets of the Government and collect due revenue from sales of Capital Assets of the Government Ministries, Departments, District Secretariats and Special Spending Units.	ADG/D/DD/AD	√	√	√	√	√	√	√	√	√	√	√	√			

**Goal 07: General Administration & Financial Management**

Smooth functioning of the Comptroller General's Office	<b>01. Establishment Matters</b>															Carry out the function of the CGO within the stipulated time work and under the relevant rules and regulations	Ensure the smooth functioning of the Comptroller General's Office	
	1.1. Coordinate ITMIS Activities in relation to CGO	ADG/D/DD/AD	√	√	√	√	√	√	√	√	√	√	√	√	√			
	1.2. Preparation of Performance Report - 2022	ADG/D/DD/AD	√	√	-	-	-	-	-	-	-	-	-	-	-			
	1.3. General Administrations of the office.	ADG/D/DD/AD	√	√	√	√	√	√	√	√	√	√	√	√	√			
	1.4. Preparation of Action Plan - 2024	ADG/D/DD/AD	-	-	-	-	-	-	-	-	-	-	√	√	-			
	<b>02. Financial Matters</b>																	
	2.1. Preparation of Procurement Plan - 2024	ADG/D/DD/AD	-	-	-	-	-	-	-	-	-	-	-	√	√			-
	2.2. Preparation of annual expenditure estimate for the year 2024	ADG/D/DD/AD	-	-	-	-	-	√	√	-	-	-	-	-	-			
	2.3. General Financial Matters	D/DD/AD	√	√	√	√	√	√	√	√	√	√	√	√	√			
	2.4. Reconciliation of financial statement of Treasury	D/DD/AD	√	√	√	√	√	√	√	√	√	√	√	√	√			
	2.5. Preparation of Accounts including Public Officers Advance "B" Account	D/DD/AD	√	√														
	2.5.1. Annual Financial Statement	D/DD /AD	√	√	-	-	-	-	-	-	-	-	-	-	-			
	2.5.2. Public Officers "Advance B" Account	D/DD/AD	√	√	-	-	-	-	-	-	-	-	-	-	-			

#### 04. Revenue Collection Activity Plan - 2023

Serial No	Objectives	Strategies	Activities	Key Performance Indicators	Time Frame work				Output/ Out come (Rs. Mn.)	Responsible Officer
					Q 1	Q 2	Q 3	Q 4		
01	Collection of due revenue from sale of Capital Assets (Vehicles - Revenue Code - 20.06.02.01)	<ul style="list-style-type: none"> <li>Condition based recommendations for purchase of new assets</li> </ul>	<ol style="list-style-type: none"> <li>Issue revenue circulars</li> <li>Collection of data</li> <li>Inform relevant institutions to dispose identified assets to be disposed</li> <li>Check monthly credits to relevant revenue codes by each institutions</li> <li>Obtain detailed information with regard to those credit transactions on disposed vehicles</li> <li>Rectify erroneous transactions</li> <li>Prepare annual revenue estimates and accounts, revenue arrears reports, revenue performance reports as per the fiscal policy circular no.01/2015</li> </ol>	<ul style="list-style-type: none"> <li>Revenue collection as a percentage of estimated revenue</li> </ul>	75.0	75.0	50.0	50.0	250.0	ADG/D / DD /AD
02	Collection of due revenue from sale of Capital Assets (Other Assets - Revenue Code - 20.06.02.02)				40.0	30.0	15.0	15.0	100.0	ADG/D / DD /AD

# 05. Imprest Plan - 2023


Format No: TOD/IMP/2


## Statement of Monthly/Quarterly Cash Flow as per approved Expenditure Plans for the year 2023

Name of the Ministry/ Department/District Secretariat: **Comptroller General's Office**      Head No: 333

	(with Expenditure Codes)	Cash Requirement for the approved expenditure plans															Rs.'000	
		Jan.	Feb.	March	1st Qtr Total	April	May	June	2nd Qtr Total	July	Aug.	Sep.	3rd Qtr Total	Oct.	Nov.	Dec.	4th Qtr Total	Grand Total
I	Salaries and allowance (1001 and 1003)	2,100	2,100	2,100	6,300	2,150	2,150	2,150	6,450	2,250	2,250	2,250	6,750	2,250	2,250	2,270	6,770	26,270
	Other Allowances paid with salary (Except object code 1003)	633	633	633	1,899	633	633	633	1,899	633	633	633	1,899	633	516	236	1,385	7,082
II	Overtime and Holiday pay (1002)	44	44	44	132	44	40	44	128	44	44	44	132	44	44	20	108	500
III	All other Recurrent Expenditure	300	300	300	900	300	300	300	900	350	350	400	1,100	400	450	498	1,348	4,248
	<b>Total Recurrent</b>	<b>3,077</b>	<b>3,077</b>	<b>3,077</b>	<b>9,231</b>	<b>3,127</b>	<b>3,123</b>	<b>3,127</b>	<b>9,377</b>	<b>3,277</b>	<b>3,277</b>	<b>3,327</b>	<b>9,881</b>	<b>3,327</b>	<b>3,260</b>	<b>3,024</b>	<b>9,611</b>	<b>38,100</b>
IV	Reimbursable Foreign Aid				0				0				0				0	0
V	Other all Capital Expenses	300		100	400			100	100			100	100	100			100	700
VI	Public Officers Advance Account	250		300	550	125	100	100	325	100	100	100	300	125	100	100	325	1,500
VII	Deposit Accounts				0				0				0				0	0
VIII	Other Advance Accounts				0				0				0				0	0
	<b>Grand Total</b>	<b>3,627</b>	<b>3,077</b>	<b>3,477</b>	<b>10,181</b>	<b>3,252</b>	<b>3,223</b>	<b>3,327</b>	<b>9,802</b>	<b>3,377</b>	<b>3,377</b>	<b>3,527</b>	<b>10,281</b>	<b>3,552</b>	<b>3,360</b>	<b>3,124</b>	<b>10,036</b>	<b>40,300</b>

All the information given in the above table is certified as correct.

Prepared By: 

Checked By: 

  
Signature

D M Weerasekara/Director

Date - 9.12.2022

**D. M. Weerasekara**  
**Director**  
**Comptroller General's Office**  
**General Treasury**  
**Columbo 01.**

**Procurement Plan for Year – 2023**

**Ministry of Finance, Economic Stabilization and National Policies**

Se. No	Procuring Entity (Department / Line Agency/Ministry etc.)	Description	Vote Particulars	Procurement Category (Goods, Services, Works, Information Systems, Consultancy Services etc.)	Estimated Cost (Rs. '000)	Source of Financing/ Name of the Donor	Method of Procurement (ICB, LIB, NCB, LNB and National Shopping etc.)	Level of the Authority (SCAPC, CAPC, MPC, DPC)	Priority status (U=Urgent, P=Priority, N=Normal)	Current status of procurement preparedness activities	Scheduled date of commencement	Scheduled date of completion	Remarks
	Comptroller General's Office	Stationary & Office Requisites	1201	Goods	800	Domestic Funds	Shopping Procedure Single Source	HD	N	Preparing Bidding Docs.	2023.01.15	2023.12.05	
		Plant and Machinery	1302	Services	300	Domestic Funds	Shopping Procedure Direct Contracting	HD	N	Preparing Bidding Docs.	2023.01.02	2023.10.30	
		Plant and Machinery	2002	Services	500	Domestic Funds	Shopping Procedure Direct Contracting	HD	N	Preparing Bidding Documents	2023.02.15	2023.12.20	
		Staff Training	2401	Services	200	Domestic Funds	Direct Contracting	CAO/ HD	P		2023.01.02	2023.12.20	

Prepared by

Approved by the Head of the Department

*Ramya Kanthi*  
 K. A. Ramya Kanthi  
 Comptroller General  
 Comptroller General's Office  
 General Treasury  
 Colombo 01.

Date

2022/12/09

## 07. Internal Audit Plan - 2023

**Name of the Institute :-** Comptroller General's Office

**Mission :-** Formulation and implementation of reliable non - financial assets management policies, while maintaining a comprehensive central non-financial assets register ensuring effective use of non-financial assets to strengthen the national development framework of the Government and collecting of due revenue from sales of capital assets of Government Agencies

**Objective :-**

- i. Create a central database to record all non-financial assets belonging to the Government.
- ii. Recording the correct value of the non-financial assets in Government accounts.
- iii. Adhere to a systematic process of developing, operating, maintaining, upgrading and disposing of assets in a cost effective manner.
- iv. Collect due revenue from non-financial assets of the Government Agencies.
- v. Assets expenditure management of the Government.
- vi. Maximum utilization of non-financial assets of the Government for investment and development activities.

1	2	3	4				5	6
Serial Number	Activities for Audit Identified by internal Audit on Risk evaluation	Risk Assessment (Reference number)	Period for perform internal audit work				Number of Audit Reports expected to be submitted	Manpower that can be used for internal audit (Number of days)
			1 Quarter	2 Quarter	3 Quarter	4 Quarter		
1	Preparation of Preliminary Report		√				1	2
2	Chief Internal Auditors Quarterly Assessment Report		√	√	√	√	4	8
3	Conduct the Audit Management Committee (AMC) meeting		√	√	√	√	4	8
4	Recording & reporting of information in Central Asset Register for Non – Financial Assets	2		<u>√</u>	√		1	15
5	Policy Formulation for Non – Financial Asset Management	6			<u>√</u>	√	1	15
6	Special Assignments							