

SRI LANKA ACCOUNTANTS' SERVICE
TRAINING PROGRAM

REPORT ON THE
PROGRAM REVIEW

BY

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&

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Shri Lanka Accountants' Service Training Program

Report on the Program Review
by M/s. V Kanagasabapathy and J Rajasooriya
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1. Introduction

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This joint review and evaluation of the Shri Lanka Accountants Service Training Program has been carried out by us at the request of the Institute of Public Finance and Development Accountancy (IPFDA) on the instructions and the scope of work prescribed by the USAID Sri Lanka.

2. Scope and Purpose

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The primary purpose of this review is to provide the Government of Shri Lanka, the Ministry of Finance, USAID Shri Lanka and the IPFDA with a detailed program review and recommend modifications where necessary focussing on the program content, delivery and the issue of sustainability once the USAID funding ceases, in the context of the budgetary reform process that is being currently undertaken by the Government of Sri Lanka with the assistance of foreign and local consultants.

3. Summary of Findings

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In our view the training program, initiated to upgrade the skills of accountants as part of the Budgetary Reform process is being conducted very satisfactorily. Hopefully, the target of the initial program of training 900 accountants will be completed by 30th September, 1993. Although there had been some delay at the initial stages, the IPFDA had been able to make up the delay to a

great extent by conducting both basic and advanced courses simultaneously. Their scheduled date of completion of this program is 30th September, 1993. However, we now observe that a decision has been taken by the Government to absorb the 77 Local Government Accountants into the Sri Lanka Accountants Service (SLAS). If similar training is to be provided to these accountants, as well the IPFDA would require additional time and resources as this has not been originally anticipated. It is needless to say that these accountants who come from entirely a new environment would be greatly in need of this training. Under these circumstances it may be necessary to extend this initial program for a further period at least three to four months.

Detailed review with regard to restructuring, modification and improvements of the program for sustainability once the USAID funding ceases have been dealt with in the body of the report and the recommendations have been summarised at the end.

4. Program Justification =====

The Sri Lanka Accountants' Service (SLAS) Training Programme has been initiated for the purpose of upgrading the skills of the accountants of the Government of Sri Lanka in order to assist the Government in reducing the budget deficit by improved financial management and more efficient allocation of resources.

Budgeting has become the means utilized by Governments to achieve links between expenditure and performance or outputs. However, with ever increasing magnitudes of expenditure coupled

with mostly out of proportion deficits, donor agencies and even top government politicians or officials themselves in recipient countries are in doubt as to the seriousness with which the budgetary controls are applied in developing countries.

Budgetary inputs as well as expenditure is totalled in monetary terms and accountants have to play a vital role in the preparation, execution, monitoring or evaluation of any budgetary system. It cannot be said that the members of the SLAS have played the vital role expected out of them in the budgetary process in a salutary manner due to a number of reasons. One reason amongst them is the lack of professionally qualified persons with stature and maturity in the SLAS cadre which has arisen primarily due to the inadequate attention paid to human resource development during the past few decades.

The training opportunities available to accountants in the public sector has been very limited. It must be mentioned that a few SLAS members were trained by Government by offering scholarships to qualify as Chartered Accountants. However, the Government has not been able to get the maximum contribution from them. Only a few of these Chartered Accountants got the opportunity of serving the government as Finance Managers or Financial Advisors.

The Government accountants who had the opportunity of qualifying as Chartered Accountants found private sector more attractive and hardly any one remained in the public sector. This had been partly due to inadequate pay and lack of hierarchical recognition vis-a-vis the other professionals in the public sector.

Moreover the Chartered Accountancy profession concentrates more on the private sector accounting and financial management, and their application to the public sector had been very limited.

The Sri Lanka Institute of Development Administration (SLIDA) has been involved in providing some meaningful training programs meeting the requirements of public sector accountants to some extent. The one year Diploma in Public Financial management course and the three months Induction Training course for new recruits both conducted by SLIDA are considered very useful. However, SLIDA has not been able to provide the necessary skills required by the majority of the Accountants in the public sector, particularly in providing short courses meant to improve on the job skills.

The following major short comings have been identified in the budgetary process in Sri Lanka:

- i. Lack of accountability for the management and expenditure of funds,
- ii. There is no way to assure that funds are being spent effectively since they are not linked to output and performance,
- iii. The approach taken to prepare the budget is one of arithmetical reconciliation of expenditure with previous year's budget and not on the basis of program objectives,

iv. Lack of correlation between capital expenditure and related recurrent expenditure,

v. Lack of effective cash management.

It is expected that the rectification of the above shortcomings would result in improving the performance of the Government and in curtailing the budget deficits. The Government of Shri Lanka in negotiating the Structural Adjustment Facility to support the medium term adjustment program is committed to reform the public sector where ever applicable on the basis of the recommendations of the Administrative Reform Committee (ARC). ARC Report has highlighted the glaring inadequacy of professionally trained accountants in the public sector which is vividly reflected in the level of effectiveness of Financial management. This has been mainly due to the lack of attention paid on the human resource development in the public sector, in particular, in the area of Financial Management. This has also been highlighted in the reports of the Public Accounts Committee and the Auditor General repeatedly over a number of years. It is in this background, that the Shri Lanka Treasury has recognised the immediate necessity to formulate a training program for the Government Accountants of Shri Lanka

The Institute of Public Finance and Development Accountancy (IPFDA) a professional body representing the Government Accountants has been assigned the task of developing, organising and running the training program. The program was to be conducted in

Colombo and other provincial capitals drawing resource persons from the Ministry of Finance, Treasury, IPFDA, Institute of Chartered Accountants (ICA), National Institute of Business Management (NIBM), Auditor General's Department, Chartered Institute of Management Accountants (CIMA) Sri Lanka Division, Sri Lanka Accountants' Service (SLAS) and Sri Lanka Institute of Development Administration (SLIDA).

5. Evaluation Methodology,
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We have met participants, resource persons and supervising officers who have been directly or indirectly associated with this training program. A number of discussions were held with the IPFDA management, USAID Representative, Treasury Officials and Auditor General's Department officials. The list of persons interviewed in the process of our evaluation is attached marked Annexure 1. We also annex the questionnaires used when interviewing the participants, resource persons and IPFDA Management, marked Annexures 2, 3 & 4 respectively. We had the opportunity of perusing the reports submitted to the Treasury by the IPFDA, the course programs, evaluation sheets, hand outs issued to participants made available to us by the IPFDA.

6. Evaluation
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The program anticipated 900 accountants to be trained, 600 on the basic course and 300 on the advanced course when there were only about 660 Class II Accountants in the public sector. The number was expected to increase with the anticipated expansion of the service. At present the number has gone up to 871

with the recent recruitment of 205 accountants to man the Divisional Secretariats. The basic training course is meant for the accountants in the Class II Grade II level and the advanced training course is meant for accountants in the Class II Grade I. So far 16 basic courses covering 370 participants and 4 advanced courses covering 89 participants have been conducted. The summary of courses conducted and the timing of future programs by the IPFDA have been tabulated and attached marked Annexures 5, 6 and 7 respectively.

6.1 Basic Training Courses

The basic courses have been designed to create an awareness amongst the accountants regarding the positive role they have to play in the Government Departments as Finance Managers while directing the tasks of book-keeping and other routine accounting operations. The duration of the course was 4 weeks, excluding Saturdays and Sundays. The course has been designed to be conducted in batches of 25, although some of the courses at the beginning did not attract that number of participants. This shortfall of numbers at the beginning was mainly due to the selectees not being released in time by the Departments to which they belonged. Although the courses were planned to be conducted in the provincial capitals of the country, all the courses except one which was conducted in Kandy, were conducted in Colombo. Each course was expected to cost Rs.500,000. The course contents have been designed to accommodate Financial Ac-

counting, Preparation of Budget estimates, Information systems and communications, decision making and management accounting. The list of subjects covered in the Basic Training Courses is attached marked Annexure 8.

6.2 Advanced Training Courses

The advanced courses have been designed for the Senior Accountants who have to play a bigger role in Resource Management and achievement of development targets covering financial planning and budgetary controls. The duration of the course was 3 weeks excluding Saturdays and Sundays. The courses were conducted in batches of 20 to 25 in Colombo. The course contents had been designed to accommodate General Financial Management, Development problems and policies, and review of accounting methods and reporting systems. The list of subjects covered in the Advanced Training Course is attached marked Annexure 9. The cost per program was expected to be in the region of Rs.290,000/-.

7. Detail Comments on the Training Programs conducted

7.1 Venue

The training program was anticipated to commence in April, 1991. However, it had commenced only in June, 1991 resulting in a delay of 2 months at the commencement itself. This was primarily due to the time taken in finding a suitable location as a venue and obtaining the necessary resource persons and other facilities required to conduct the train-

ing program. Except one basic training course all the other courses had to be conducted in Colombo. Difficulties have been encountered in finding suitable resource persons and other facilities in outstations. Ironically locating the courses in Colombo had been one of the reasons for its success, in the sense, it would not have been possible to provide the amount of facilities available in Colombo, had the courses been conducted in outstations. Even finding the required number of participants could not have been easy as the majority of the accountants are working in various departments situated in Colombo and its suburbs.

Initially IPFDA conducted the courses in a lecture room at the Sasakava Hall in Kollupitiya which was hired for the purpose. After conducting two courses there, IPFDA moved into a private building as a permanent arrangement to house the IPFDA Office as well as to conduct the training courses in the same premises. This arrangement has placed the IPFDA on a better footing to conduct the training courses more effectively with better co-ordination. However, the present premises too has its own limitations. There is no separate auditorium or spacious class rooms with modern facilities. The space available is not quite suitable for conducting a program of this nature. Even with these constraints the IPFDA had been able to conduct this program with considerable success, which is commendable. We would like to place on record the effort, enthusiasm shown by the Director who has contributed to a great extent for this success. The location

of the IPFDA office and the class rooms in the same building facilitated the smooth co-ordination. The monitoring of the progress of course programs had been meticulously planned by the Director.

7.2 Program Design

The program being one of short duration and the target group being the entire service category of Class II Grade II and Grade I Accountants in the SLAS it can be said to be well suited to accountants. The duration and frequency of the course had been well designed to attract participants. In view of the short duration, many Heads of Departments were in a position to release the accountants without much inconvenience to their office work. The monetary benefit attached to the course by way of per diem allowance is another factor which made the course very attractive.

However, in a number of instances, the Heads of Departments of a few departments found it difficult to release accountants to follow these courses in view of their involvement in the work places. Releasing accountants for 3 weeks & 4 weeks at a stretch from a department, where there was only one accountant, had to be at the expense of the department's day to day activities. In a number of instances the participants considered that certain topics covered were not relevant to their work presently handled. We also noticed that there has been not much of difference in the

work handled by the Grade II and Grade I accountants in their respective work places and the need for dividing the training program under basic and advanced courses does not seem to be necessary. We recommend that the training program be restructured by combining both basic and advanced courses and conducting them in modules. We also recommend that the syllabus of both courses be combined. Certificates should be awarded for each module separately on the basis of examinations and Certificate of Public Financial Management on successful completion of all the modules. It is recommended that participants who secure first and second places in the budgeting and computer modules be considered for an exposure training course abroad in order to give greater recognition to the course and encourage competition amongst participants for higher performance at exams. Those who are not successful in the examinations should be given only a participation certificate. Accountants should be permitted to follow any module at any time depending on their need and the availability of time. Frequency of the courses of particular modules could be determined on the basis of demand in response to advertisements. Popular modules could be repeated many number of times in a year and other modules could be held fewer number of times depending on the demand.

Recommended Restructure

Module I - (Two weeks)

Management of Central Government Accounting including Divisional Secretariat Accounting:

- i. Votes Management - Budget Preparation, Votes Ledger accounting, Virement procedures, Appropriation Accounts, Monthly summaries, Imprest Accounting and Revenue Accounting.
- ii. Cash Management - Receipts, Banking, Cash payments, Cheque payments, Petty cash imprests, Cash Book and Bank reconciliation.

Module II - (One Week)

Management of supplies - Tender procedure, Contracts, Stores Accounting, Fixed Assets and other Inventories, Board of Surveys and losses.

Module III - (One Week)

Information Management and Accounting with Computers - Principles on Hard ware & Soft ware, Computer applications on Salaries, Stores, Fixed Assets and other inventories, Budgetary Control Reports, Variance Analysis.

Module IV - (Two Weeks)

Management -

- i) Financial Management : Budgetary Control, presentation of information for decision making, Project appraisals, Ratio Analysis, Cash flow and Other analytical skills.

- ii) General Management : Establishment Code and Disciplinary; matters, Behavioural aspects of organisations, Communications, Co-ordination, Leadership and Motivation.

Module V - (One Week)

Accountability and Audit - Parliamentary controls, Public Accounts Committee proceedings, Internal Control and Audit, Performance audit and Value for Money Audit.

- The Training Programme in modules should be conducted on a rotational basis and the syllabus to include the current developments in accounting and auditing. It should be considered as a continuing professional education for accountants, and accountants of any grade should be allowed to follow selecting one or more modules when the departments release them.
- It is suggested that the certificate in Public Financial Management awarded at the end be equated to the level of the efficiency bar examinations or requirements for promotions to the higher grade for purposes of career development.
- We also suggest, in the long run, this program should attract the Local Government, Co-operative and Public Corporation Accountants with a view to ensure sustainability.

7.3 Quality & Contents

The topics covered in the training program could be categorized in the following manner:

- (i) Topics that create a keen awareness on the Government Budgetary process.
- (ii) Topics that will help to strengthen the knowledge about Governmental Financial Regulations and procedures.
- (iii) Topics that helps to develop management skills.
- (iv) Topics that relates to Information Technology.

These topics are directly relevant to the role played by the Government Accountants. The participants' comments were very useful in assessing the quality and contents of the lectures delivered under those topics. In our discussions with the participants, it was indicated that the subject matter covered had been very relevant to the day to day activities. Some of the participants have indicated that the quality of some of the lectures had been below expectation. This we consider had been due to the difficulties in finding suitable resource persons for certain topics. The participants who made such remarks were reluctant to name the topics nor the resource persons. The overall remarks made by the participants are very encouraging for continuance of the program. Some participants have also indicated that certain topics had been irrelevant to what they have been doing at their work places. Some indicated that it could have been more effective had the lectures on

Budget Preparation and the related Financial Regulations been done in the form of a workshop. We strongly recommend that more emphasis be given for these areas by conducting work shops rather than lectures.

We recommend that the syllabus should incorporate more areas on Financial Regulations, Establishment Code and Disciplinary matters, Budget preparation procedure, Treasury Circulars, Divisional Secretariat requirements, Information Technology, Management and Auditing.

7.4 Training Methodology and Resource Persons

The training program was basically a class room exercise consisting of lectures and a few field visits, although more emphasis had been expected on audio visuals, management games, case studies and group discussions highlighting government sector problems. It would have been better had there been more work shops, case studies and exercises rather than having more of lectures. We observed that the use of audio visuals, management games and group discussions had been minimal. Some participants have indicated that use of such methods would have made the class room work more lively and productive. We recommend that the modern teaching facilities in this regard should be made available at the IPFDA. If necessary an initial training on the use of these facilities could be provided to the IPFDA staff and where necessary to the trainers themselves. When the total

number of topics and resource persons who have covered these topics are analysed we observe that most of the topics have been covered by senior accountants who possess considerable knowledge and experience.

Senior Managers and other professionals were drawn from Sri Lanka Administrative Service Officers involved in the preparation of the Government Budget Estimates at the Treasury, a few from Auditor General's Department who have been involved in the examination of the Appropriation Accounts and underlying financial records by way of assisting the Public Accounts Committee (PAC). This we feel would have brought a direct impact on improving budgetary control system as these lectures, discussions, and explanations obviously would have been enriched by the varied on the job experiences and skills gathered over the years. The participation of senior managers from other professions too had the same kind of effect in the respective fields.

We also observed from the discussion with the participants, that the contribution of some of the resource persons had been poor, particularly in the delivery. It is important that the resource persons should possess the following qualities:

- (i) Competency - knowledge and experience in the subject matter
- (ii) Ability to deliver in English - communication skill & Language command.

(iii) Acceptability to participants.

However, according to IPFDA officials it is extremely difficult to get experienced and knowledgeable persons who possess these qualities. The IPFDA Director has indicated that there had been three instances where the resource persons had to be discontinued as they were below the required levels.

Even if there are people who have these qualities they may not have time to come forward. This had been the experience in other training institutions as well. If the fees could be made more attractive, it may sometimes be possible to attract quality resource persons. We recommend that the fees be increased to Rs.400/- per hour initially.

7.5 Program Participation

Both basic as well as advanced program were designed to accommodate 25 participants at a time. However, except a few courses, the program could not attract the entire expected number of 25 at a time. Although the Treasury has issued a circular to all the Secretaries and Heads of Departments requesting them to release the participants when selected to follow the courses, the response had been below expectations. This had been mainly due to the reluctance on the part of the Heads of Departments to release the Accountants, particularly, when the work places were manned by a single

accountant, as no acting arrangements were possible. Probably this had not been anticipated by the Treasury at the time when the circular was issued. We recommend that the Treasury make suitable relief arrangements to cover up the work in places where there is only a single accountant, in order to ensure full participation of the selectees in the future.

There were also instances where some of the participants had to rush back to their offices immediately after the days sessions in order to attend to their day to day important matters resulting in diversion of their attention. This too would have been avoided had there been relief arrangements. The need for relief arrangement would be more relevant when the newly recruited Divisional Secretariat Accountants are brought in for training as they will be manning those secretariats single handed.

7.6 Program Costs

Original proposal made by the IPFDA in September, 1990 for a five year programme is summarised as follows:

	Basic -----	Advanced -----
No. of Programs for a year	8	4
Duration of each program	4 weeks	3 weeks
Estimate per program	Rs. 500,000	Rs. 290,000
Number to be trained in each Programme	25	25
Total number to be trained in 5 years	1,000	500

	Rs. Millions
Total cost estimated for 5 years:	
Basic	25.600
Advanced	7.535
Training Centre	7.280
Consultants	3.600

	44.015
	=====

In response to this proposal USAID ear marked and committed a total of \$ 625,000 or Rs.25 million which ever is lower to finance this programme under Development Studies and Training Project (DS&T .383-00085). Through the project assistance completion date of March 31st 1993. (vide project implementation letter No. 28 dated 8th April, 1991) and the following were agreed upon :-

Number to be trained by 31-03-93	Basic	600	
	Advanced	300	900

To consider extension before 31-03-93 to train	Basic	400	
	Advanced	200	600

Rate fixed per student	Basic	Rs.30,000	
	Advanced	Rs.23,000	

Disbursements to be effected on a quarterly basis on the basis of number of trainees at the agreed rate per student.

This arrangement was subsequently revised by the USAID in August, 1992 in response to the revised budget proposal submitted by the IPFDA.

The revised budget was based on the actual expenditure incurred up to 10th February, 1992. The revised budget including the cost of conducting two evaluations and of the program and the workshop on foreign aid accounting agreed upon amounted to U S \$252,656 or Rs.10,864,190 which ever is lower. The excess funding provided in the original budget of

U S \$372,344 was decommitted/de-earmarked (vide project implementation letter No.46).

The actual performance upto 31st December 1992 compared with the budget is as follows:

	Budget.	Actual	Variance
1. Number of courses conducted			
Basic	16	16	--
Advanced	4	4	--
2. Number of Accountants trained			
Basic	400	370	(30)
Advanced	100	89	(11)

The detailed statistical comparison of actual expenditure with the budget is attached marked Annexure 9.

The reasons for the variance could be summarised as follows:

- (i) The expenditure up to 10th February, 1992 do not show a variance as the revised budget included the actual expenditure for that period. The detail comparison of actual expenditure up to 10th February 1992 with the original budget (1st year) is also attached marked Annexure 10.
- (ii) Additional expenditure involved in conducting courses in outstations obviated due to the proposal to conduct courses there being given up after the Basic Course No.2 was conducted in Kandy.

- (iii) Outgoings on rent and travelling being less due to leasing of single premises to house both office and class rooms together in adjacent halls/rooms.
- (iv) Non-purchase of a vehicle and consequent avoidance of salary of driver, cost of maintenance and running cost of vehicle.
- (v) Course material being turned out at IPFDA premises, rather than getting them down from outside.
- (vi) Both basic and advanced courses being conducted simultaneously rather than one at a time as originally planned.

7.7 Program Benefits

This training program had achieved the target of training all Accountants in the Class II Grade I and Grade II who were in service at the time of commencement. Training of 900 accountants as anticipated originally did not workout as there were only about 550 accountants in relevant grades. The timing of the program had to be altered in view the constraints faced by the IPFDA at the initial stages. As a result, the anticipated number of courses could not be completed within scheduled time. We now observe that the IPFDA is arranging a crash program to cover up the delays as could be seen from Annexure 7, the proposed timing of future courses. IPFDA has indicated that they will be accommodating all the recently recruited accountants in this crash program.

As a feed back, some of the participants have indicated the need for training their support staff to reap the full benefits of this training program. There have been instances where some heads of departments have failed to recognise the importance of this training according to some participants, which has been evident from delays in releasing some of the accountants. We recommend that the support staff who assist the accountants are also trained in short courses since none of them are recruited with accounting background particularly public sector accounting. We also recommend the chief accountants and other senior managers who are non accountants, but supervise the work of accountants be exposed to some awareness program in budgeting, accounting, auditing and Financial Management Techniques.

8. Summary of Recommendations =====

- 8.1 The syllabus should give specifically identified recognition and much more emphasis to the following topics in addition to what is being already included:
- i Differences and similarities between Divisional Secretariat Accounting and Central Government Accounting,
 - ii Financial Management embodied in the Financial Regulations and the Establishment Code,
 - iii Budget Preparation procedures,
 - iv Treasury circulars and circulars relating to Divisional Secretariats,
 - v Important areas of General Management,

- vi Management of Information Technology for accounting uses,
- vii Accountability and Public Sector Auditing.
- viii Foreign aided project accounting.

- 8.2 Training programme be restructured by combining both basic and advanced courses and conducted in five modules on completion of the current program in order to facilitate specific needs and sustainability.
- 8.3 Training Programme should be conducted on a rotational basis permitting accountants of all grades to follow selecting the module applicable to them.
- 8.4 Training Program modules should be made available to Audit Superintendents, Local Government Accountants and Accountants in the Public Corporations where relevant.
- 8.5 Certificates should be awarded for each module separately on the basis of examinations. On successful completion of all modules a certificate of Public Financial Management should be awarded . Those who are not successful in the examination should be given only a participation certificate and those who secure 1st and 2nd places in budgeting and computer modules be given short further exposure training abroad.
- 8.6 The Certificate of Public Financial Management should be equated to efficiency bar examinations or eligibility requirement for higher grade promotions.
- 8.7 Similar program modules should be developed for the Training of Support Staff in accounting divisions.

- 8.8 Seminars on Budgetary Control and Public Financial Management should be conducted for Heads of Departments, Deputy Heads of Departments and Chief Accountants who are supervisors of Accounting personnel.
- 8.9 Formulation of Financial guidelines for participants by IPFDA and usage of same in the respective modules.
- 8.10 Preparation and sale of Hand Books on Budgeting, Tender Procedures, Stores Procedures, Accounting for Central Government, Divisional Secretariats, Provincial Councils, Local Government Authorities, Public Corporations and Foreign Aid Accounting.
- 8.11 Compiling study packs by consolidating the handouts and study materials to be issued to participants at a nominal price.
- 8.12 Identifying a panel of competent resource persons who could assist the IPFDA on a permanent basis or part time basis for compiling guidelines, hand books and study packs in all three languages.
- 8.13 Introduction of an intensive introductory course in English incorporating public sector accounting and office management terminology which could be followed by participants directly or by way of correspondence courses at a nominal fee.
- 8.14 Explore the possibility of liasing with SLIDA to share the resources available especially the library and computer facilities. Even the class room facilities and residential facilities could also be made use of on a mutual arrangement until such time IPFDA establishes its own facilities.

8.15 Publicise the Training programme on a regular basis in all media.

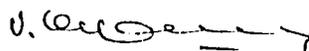
8.16 Treasury to provide for a pool of accountants who could act for accountants released for short periods of training where necessary.

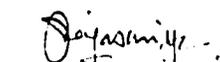
9. Conclusion

In our view the training programme has been quite successful inspite of various constraints that have been faced by the IPFDA.

As has been indicated by the Director, Accounts and Payments, this training programme has already created an impact in the periodic reporting by accountants of the actual progress of the departments. This enhances the Budgetary control mechanism at the Treasury. The full impact of the course benefits could only be felt in the long run. We are confident that this development of skills of accountant no doubt will contribute in no small measure to the successful implementation of the Budgetary reform process in Shri Lanka.

We wish to express our appreciation and thank all those who have extended their co-operation and assistance to our evaluation exercise.


(V Kanagasabapathy)


(J Rajasooriya)

18th March, 1993.

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LIST OF PERSONS INTERVIEWED

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Participants

1 Mr. U H Piyadasa	Accountant Sabaragamuwa Provincial Education Office	Basic Training
2 Miss K Ishadara	Accountant Western Provincial Ministry of Education, Battaramulla	Basic Training
3 Miss S P Nanda	Accountant Provincial Motor Traffic Dept. Maligawatte Secretariat, Colombo	Basic Training
4 Mr. K P Indran	Asst. Director, Accounts & Payments General Treasury, Colombo	Basic Training
5 Mr. V M Ameen	Asst. Director, Accounts & Payments General Treasury, Colombo	Basic Training
6 Mr. J Pathirana	Regional Accountant, Divisional Accountant's Office, Postal Dept., Galle	Advanced Training
7 Mr. W M L Mahalekange	Accountant, Ministry of Public Admn., Provn. Councils & Home Affairs, Colombo	Advanced Training
8 Mr. R Kumariah	Deputy Director, Public Enterprises Division, General Treasury, Colombo	Advanced Training

Resource Persons

1 Mr. A Joseph	Deputy Inspector General of Police, Training Police Head Quarters, Colombo	Basic Training
2 Mr. Nimal Fernando	Management Consultant, formerly at SLIDA	Advanced Training
3 Mr. E Arumugam	Deputy Director, Public Enterprises Division, General Treasury, Colombo	Advanced Training
4 Mr. P M P Fernando	Consultant in Computing, SLIDA	Basic Training
5 Mr. U Karunasekara	Training Consultant, formerly at SLIDA	Basic Training
6 Mr. S Amarakoon	Deputy Chief Secretary, Finance Western Province Provincial Council	Basic Training

Treasury Officials
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- 1 Mr. A P Jayasinghe Director, Accounts & Payments, General Treasury
- 2 Mr. N H Perera Senior Asst. Secretary, General Treasury
- 3 Mr. D Rajapura Deputy Director, Budget, General Treasury

I P F D A Officials  
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- 1 Mr. Maithri Piyasena President
- 2 Mr. J S Bastiampillai Former President
- 3 Mr. S X Gnanasekaram Senior Vice President
- 4 Mr. H A P Devagiri Course Director

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Questionnaire for Participants

EVALUATION OF TRAINING PROGRAM FOR ACCOUNTANTS

1 Name of Participant :

2 Present Official Address :

3 Age :

4 Designation :

5 Date of joining Government Accountants' Service and the Number of Years of Service .

6 Training Course followed : Basic/Advanced from to
Subjects covered:

- a) d)
- b) e)
- c) f)

7 What were the subjects that benefited you most?

8 In what way did they benefit you?

9 Has it, in any way, improved your performance in your office?

10 If so, in what form? - Output
 Cost savings
 Improved relationship

11 Have these been recognised by your superiors?

12 List the subjects in order of benefit:

- 1. 4.
- 2. 5.
- 3. 6.

Do you consider all the above subjects are relevant?

13 Any subject needs to be added/ deleted

.....
.....
.....

Is the duration of the course reasonable?

What is the most effective training method adopted. Indicate the order of effectiveness.

- Lecture Seminar Discussion
- Exercise Work Shop Case Studies

Questionnaire for Resource Persons
~~~~~

EVALUATION OF TRAINING PROGRAMME FOR ACCOUNTANTS  
=====

- 1 Name : Age: \_\_\_\_\_
- 2 Profession :
- 3 Designation :
- 4 Address (Official) :
- 5 Qualifications/Experience :
- 6 Topics covered: No. of Hours assigned/taken

|      |       |       |
|------|-------|-------|
| i)   | ..... | ..... |
| ii)  | ..... | ..... |
| iii) | ..... | ..... |
| iv)  | ..... | ..... |
| v)   | ..... | ..... |
- 7 Training Programme involved: Basic / Advanced
- 8 Were handouts given : Yes / No
- 9 According to your opinion, what made the IPFDA to select you as a resource person for the above topics ?  
.....  
.....  
.....
- 10 Do you think that the topics assigned to you were relevant to improve the quality of Govt. Accountants, particularly relating to improvements in the budgetary process and financial management?  
.....  
.....  
.....
- 11 What is your opinion about the course in general and the topics covered by you in particular?  
.....  
.....  
.....
- 12 Have you got any observations to make on the reception by the participants?  
.....  
.....  
.....

13 In your opinion could any improvements be done to the course to make it more effective?

.....  
.....  
.....

14 Do you think that the teaching facilities provided were adequate ?

.....  
.....  
.....

15 Do you consider the fees paid for lecturers were adequate?

.....  
.....  
.....

a3

EVALUATION OF TRAINING PROGRAMME FOR ACCOUNTANTS  
=====

Questionnaire for Management. (I P F D A)

- 1 Date of commencement of the Training Program:
- 2 Terms of the Program:
- 3 To what extent the terms and conditions have been complied with?:
- 4 Projected cost of the program. Actual cost of the program:
- 5 Is the funding adequate? Has it been utilised effectively?:
- 6 Were there any reports submitted on the progress of the programs to the funding authority and government?
- 7 Were there any feed back from them? :
- 8 Has the project accounts been audited? If so, the report?
- 9 Number of courses conducted Basic/Advanced :
- 10 Number of participants in these courses :
- 11 Basis of selection? Who selected? Speciman application form:
- 12 Any selectee not attended the course? Reasons?
- 13 Who designed the course?
- 14 How many courses conducted so far? How many more to be conducted? Are they on schedule?
- 15 Is the funding available up to completion? if not, how do you propose to continue the course?
- 16 What is the basis of evaluation - on going, at the end of the course?  
Examinations/Any other form:  
Award of certificates :

17 Who are the resource persons? How are they selected?

Are there more than ... persons per subject? How do you rate their performance? Do you evaluate their performance? If so, in what form?

18 How are they paid?

Basic Course/Advanced Course

| Subjects | Lectures | Work Shops<br>No. | Case Studies<br>No. | Seminars<br>No. | Exams<br>No. |
|----------|----------|-------------------|---------------------|-----------------|--------------|
| -----    | -----    | -----             | -----               | -----           | -----        |

19 Is there any difficulty in finding resource persons?

20 What are the constraints in conducting the program?

21 Was there any delay in the program?

22 What were the reasons for the delay?

23 How do you propose to cover up the delay?

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Summary of Basic Training Courses conducted so far  
for Class II Grade II Accountants

| Course | Period<br>4 weeks          | Venue   | Number of participants |                 |       | Number<br>of<br>Resource<br>Persons | Subjects<br>Covered | Number<br>of<br>Tests<br>held | Performances<br>(Range of<br>marks in %) | Cost of<br>the<br>Course |
|--------|----------------------------|---------|------------------------|-----------------|-------|-------------------------------------|---------------------|-------------------------------|------------------------------------------|--------------------------|
|        |                            |         | Colombo                | Out-<br>station | Total |                                     |                     |                               |                                          |                          |
| BT 1   | 12/06/90<br>to<br>11/07/91 | Colombo | 24                     | 1               | 25    | 30                                  | 37                  | 2                             | 39 - 72                                  | 369,273                  |
| BT 2   | 26/08/91<br>to<br>20/09/91 | Kandy   | 0                      | 25              | 25    | 26                                  | 29                  | 2                             | 46 - 76                                  | 310,360                  |
| BT 3   | 16/10/91<br>to<br>15/11/91 | Colombo | 25                     | 1               | 26    | 31                                  | 34                  | 2                             | 34 - 70                                  | 308,041                  |
| BT 4   | 19/11/91<br>to<br>17/12/91 | Colombo | 19                     | 6               | 25    | 32                                  | 47                  | 2                             | 40 - 76                                  | 308,075                  |
| BT 5   | 06/01/92<br>to<br>05/02/92 | Colombo | 10                     | 15              | 25    | 35                                  | 53                  | 2                             | 46 - 76                                  | 296,109                  |
| BT 6   | 18/02/92<br>to<br>19/03/92 | Colombo | 10                     | 14              | 24    | 34                                  | 54                  | 2                             | 40 - 59                                  | 237,052                  |
| BT 7   | 25/03/92<br>to<br>24/04/92 | Colombo | 13                     | 12              | 25    | 32                                  | 57                  | 2                             | 40 - 68                                  | 258,360                  |
| BT 8   | 12/05/92<br>to<br>11/06/92 | Colombo | 13                     | 9               | 22    | 29                                  | 57                  | 2                             | 34 - 71                                  | 235,119                  |
| BT 9   | 29/06/92<br>to<br>28/07/92 | Colombo | 13                     | 4               | 17    | 29                                  | 58                  | 2                             | 42 - 66                                  | 214,237                  |
| BT 10  | 10/08/92<br>to<br>09/09/92 | Colombo | 11                     | 9               | 20    | 29                                  | 59                  | 2                             | 43 - 74                                  | 246,454                  |
| BT 11  | 21/09/92<br>to<br>19/10/92 | Colombo | 12                     | 10              | 22    | 31                                  | 59                  | 2                             | 43 - 66                                  | 242,820                  |

## Annexure 5 (contd.)

| Course | Period<br>4 weeks          | Venue   | Number of participants |                 |       | Number of Subjects<br>Resources Covered | Number<br>of<br>Tests<br>held | Performance<br>(Range of<br>marks in %) | Cost of<br>the<br>Course |         |
|--------|----------------------------|---------|------------------------|-----------------|-------|-----------------------------------------|-------------------------------|-----------------------------------------|--------------------------|---------|
|        |                            |         | Colombo                | Out-<br>station | Total |                                         |                               |                                         |                          |         |
| BT 12  | 07/10/92<br>to<br>04/11/92 | Colombo | 3                      | 15              | 18    | 30                                      | 58                            | 2                                       | 50 - 69                  | 195,598 |
| BT 13  | 26/10/92<br>to<br>23/11/92 | Colombo | 11                     | 6               | 17    | 31                                      | 60                            | 2                                       | 50 - 72                  | 182,499 |
| BT 14  | 11/11/92<br>to<br>10/12/92 | Colombo | 10                     | 13              | 23    | 31                                      | 59                            | 2                                       | 40 - 72                  | 231,424 |
| BT 15  | 24/11/92<br>to<br>22/12/92 | Colombo | 5                      | 24              | 29    | 30                                      | 59                            | 2                                       | 40 - 76                  | 275,798 |
| BT 16  | 03/12/92<br>to<br>13/01/93 | Colombo | 10                     | 18              | 28    | 25                                      | 59                            | 2                                       | 40 - 72                  | 251,025 |
| a5     |                            |         |                        |                 |       |                                         |                               |                                         |                          |         |

Summary of Advanced Training Courses conducted so far  
for Class II Grade I Accountants

=====

| Course | Period<br>3 weeks          | Venue   | Number of participants |                 |       | Number of<br>Resource<br>Persons | Subjects<br>Covered | Number of<br>Tests<br>held | Performance<br>(Range of<br>marks in %) | Cost of<br>the<br>Course<br>Rs. |
|--------|----------------------------|---------|------------------------|-----------------|-------|----------------------------------|---------------------|----------------------------|-----------------------------------------|---------------------------------|
|        |                            |         | Colombo                | Out-<br>station | Total |                                  |                     |                            |                                         |                                 |
| AT 1   | 09/10/91<br>to<br>31/10/91 | Colombo | 19                     | 6               | 25    | 18                               | 21                  | 1                          | 36 - 75                                 | 245,643                         |
| AT 2   | 08/01/92<br>to<br>30/01/92 | Colombo | 19                     | 5               | 24    | 18                               | 21                  | 1                          | 34 - 70                                 | 229,781                         |
| AT 3   | 20/04/92<br>to<br>11/05/92 | Colombo | 9                      | 11              | 20    | 17                               | 20                  | 1                          | 35 - 64                                 | 194,737                         |
| AT 4   | 15/07/92<br>to<br>04/08/92 | Colombo | 13                     | 7               | 20    | 16                               | 21                  | 1                          | 40 - 88                                 | 183,862                         |

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## PROPOSED TIMING FOR COURSES TO BE CONDUCTED

=====

## Basic Course

-----

| Course No. | Period                 |
|------------|------------------------|
| -----      | -----                  |
| BT 17      | - 11.01.93 to 09.02.93 |
| BT 18      | - 08.01.93 to 15.02.93 |
| BT 19      | - 16.02.93 to 19.03.93 |
| BT 20      | - 04.03.93 to 01.04.93 |
| BT 21      | - 22.03.93 to 23.04.93 |
| BT 22      | - 02.04.93 to 07.05.93 |
| BT 23      | - 26.04.93 to 25.05.93 |
| BT 24      | - 10.05.93 to 08.06.93 |
| BT 25      | - 26.05.93 to 24.06.93 |
| BT 26      | - 09.06.93 to 07.07.93 |
| BT 27      | - 25.06.93 to 23.07.93 |
| BT 28      | - 08.07.93 to 04.08.93 |

## Advanced Course

-----

| Course No. | Period                 |
|------------|------------------------|
| -----      | -----                  |
| AT 05      | - 10.02.93 to 03.03.93 |
| AT 06      | - 26.07.93 to 13.08.93 |
| AT 07      | - 05.08.93 to 25.08.93 |
| AT 08      | - 16.08.93 to 16.09.93 |

## LIST OF SUBJECT AREAS COVERED - BASIC TRAINING

=====

- 1 The Constitutional & Legal and Conventional framework of Governmental Financial Management
- 2 Financial Accounting
- 3 Basic Accounting Records
- 4 Budgetary Provisions
- 5 Printed Estimates and the Appropriation Act.
- 6 Capital and Recurrent Expenditure
- 7 Expenditure Limits
- 8 Virement Procedure and Supplementary Estimates
- 9 Reconciliation of Accounts
- 10 Agency Functions (Kachcheri)
- 11 Stores Management
- 12 General Audit and Internal Audit
- 13 Financial Information Systems and Communication
- 14 Aims and Objectives of Financial Reporting in Public Sector
- 15 Functions of the Treasury
- 16 Programme Budgeting
- 17 Value for Money Audit
- 18 Monthly Summaries of Accounts
- 19 Imprest Accounts
- 20 Appropriation Accounts
- 21 Electronic Data Processing
- 22 Office Systems
- 23 Form and Contents of Memoranda, Reports etc.
- 24 Decision Making and Crisis Management
- 25 Resource Allocation and Cash management
- 26 Tender Procedure
- 27 Advance Accounts
- 28 Role of Accountant as an Advisor
- 29 The Roles of the Accounting Officer and the Chief Accounting Officer as Decision Makers.
- 30 Group Decisions and Team Approach
- 31 Accountability
- 32 Management and Development Accounting
- 33 Work Attitudes
- 34 Value of Positive Thinking
- 35 Managing People at Work
- 36 Motivation
- 37 Foreign Aid Accounting
- 38 Contract Administration
- 39 Decentralized Budgets
- 40 Integrated Rural Development Projects
- 41 Compliance with the Political Authority
- 42 Development Goals of the Country.
- 43 Janasaviya - Administration and Finance
- 44 Provincial Councils - Administration and Finance
- 45 Divisional Secretariats
- 46 Delegation of Functions
- 47 Treasury Accounts

|    |                                                             |
|----|-------------------------------------------------------------|
| 48 | General Audit and Function of Public Accounts Committee     |
| 49 | INventories                                                 |
| 50 | Boards of Survey                                            |
| 51 | Labour Laws of Sri Lanka                                    |
| 52 | Losses and Write-offs                                       |
| 53 | Travelling Regulations                                      |
| 54 | Process of Communication                                    |
| 55 | Effective Communication                                     |
| 56 | Public Relations                                            |
| 57 | Work Study                                                  |
| 58 | Cost Benefit Analysis                                       |
| 59 | The Public Service with Reference to Desciplinary Procedure |
| 60 | Pensions - Administration and Computations                  |

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## LIST OF SUBJECT AREAS COVERED - ADVANCED TRAINING

=====

- 1 Constitutional, Legal and Conventional framework of Government Financial Management System
- 2 Provincial Councils, Legal Framework, Finances, Financial Relationship and Accounting System
- 3 Development of Corporate Goals and Financial Strategies
- 4 System concept, Identifying systems comprising the Departmental Organisation and Design of Accounting System
- 5 Control of Expenditure through Appropriation Ledgers and Explanation of Savings/Excesses.
- 6 Social Cost Benefit Analysis
- 7 Investment Appraisal
- 8 Advance Account Activities, Principles, Practice and Winding up Procedure and Accounts.
- 9 Foreign Aid Accounting; Accounting for accruals
- 10 Public Accounts Committee Meetings; Presenting the Departments
- 11 Foreign Procurement, Procedural Aspects, Legal Aspects and Bank documentation
- 12 Explanation of State Accounts, its Structure and Elements, Treasury's and Departments' Role in its preparation.
- 13 Performance Evaluation - Financial
- 14 Development of Internal Cost Information
- 15 Internal Audit - Principles and Treasury Internal Audit Functions and Departments' Role
- 16 Communication process
- 17 Peopleisation
- 18 People-oriented Administration
- 19 Case Studies - covering
  - Tender Procedure - several aspects
  - Construction work. safeguards
  - Accounting for deposits
  - Propriety of payments our of deposits
- 20 Fields Visit to Kelani Tyres Ltd. (former S L Tyre Corporation) Observation of Production Process; Materials handling, Storage, Costing aspects, Managerial aspects, etc.
- 21 Computer familiarisation - Introduction to data processing and applications.

## DETAIL COMPARISON OF ACTUAL EXPENDITURE WITH THE REVISED BUDGET

|                                                | Revised Budget |               |            | Actual |               |              |
|------------------------------------------------|----------------|---------------|------------|--------|---------------|--------------|
|                                                | Units          | Cost per Unit | Total Cost | Units  | Cost per Unit | Total Cost   |
|                                                |                | Rs.           | Rs.        |        | Rs.           | Rs.          |
| Expenditure up to 10 February, 1992            |                |               |            |        |               |              |
| Basic and advanced courses                     |                |               | 2,067,104  |        |               |              |
| Training centre and other administrative costs |                |               | 802,741    |        |               |              |
|                                                |                |               | 2,869,845  |        |               | 2,869,845.00 |
| Basic Course -                                 |                |               |            |        |               |              |
| PD Allowance                                   | 12             | 150,000       | 1,800,000  | 11     | 130,981.73    | 1,440,799.00 |
| Resource Personnel                             | 12             | 75,000        | 900,000    | 11     | 67,301.06     | 740,311.65   |
| Course Materials                               | 12             | 34,000        | 408,000    | 11     | 5,722.45      | 62,947.00    |
| Refreshments                                   | 12             | 48,000        | 576,000    | 11     | 22,241.29     | 244,654.21   |
| Staff                                          | 12             | 35,000        | 420,000    | 11     | 4,007.80      | 44,085.82    |
| Travelling                                     | 12             | 10,000        | 120,000    | 11     | 2,437.52      | 27,472.75    |
| Contigencies                                   | 12             | 20,000        | 240,000    | 11     | 920.11        | 10,121.25    |
|                                                |                | 372,000       | 4,464,000  |        | 233,671.96    | 2,570,391.68 |
| Advance Course -                               |                |               |            |        |               |              |
| Rent                                           |                |               | 12,600     | 2      | 6,300.00      | 12,600.00    |
| PD Allowance                                   | 6              | 112,500       | 675,000    | 2      | 84,525.00     | 169,050.00   |
| Resource Personnel                             | 6              | 60,000        | 360,000    | 2      | 65,377.00     | 130,754.00   |
| Course Materials                               | 6              | 27,000        | 162,000    | 2      | 3,690.88      | 7,381.75     |
| Refreshments                                   | 6              | 36,000        | 216,000    | 2      | 18,877.28     | 37,754.55    |
| Staff                                          | 6              | 32,000        | 192,000    | 2      | 7,624.73      | 15,249.46    |
| Travelling                                     | 6              | 7,500         | 45,000     | 2      | 415.00        | 830.00       |
| Contigencies                                   | 6              | 15,000        | 90,000     | 2      | 2,490.13      | 4,980.25     |
|                                                |                | 290,000       | 1,752,600  |        | 189,300.02    | 378,600.01   |
| Training Centre 11.02.92 to 31.03.93 -         |                |               |            |        |               |              |
| Rent                                           |                |               | 485,745    |        |               | 445,575.00   |
| Staff                                          |                |               | 93,000     |        |               | 131,660.43   |
| Travelling and Subsistence                     |                |               | 28,000     |        |               | 1,159.00     |
| Stationery                                     |                |               | 100,000    |        |               | 42,299.05    |
| Lease of Vehicle                               |                |               | 390,000    |        |               | 0.00         |
| Utility Services                               |                |               | 260,000    |        |               | 178,693.65   |
| Contigencies                                   |                |               | 55,000     |        |               | 28,337.28    |
| Furniture & Fittings and Office Equipment      |                |               | 267,000    |        |               | 689,818.35   |
| Evaluation                                     |                |               | 75,000     |        |               | 0.00         |
| Seminar on Foreign Aid Accounting              |                |               | 24,000     |        |               | 23,255.00    |
|                                                |                |               | 1,777,745  |        |               | 1,540,797.76 |
|                                                |                | Rs.           | 10,864,190 |        |               | 7,359,634.45 |
|                                                |                | \$            | 252,656    |        |               |              |

## LIST OF RESOURCE PERSONS

- =====
- 1 Mr. H A Abhayagunawardhana  
Deputy Secretary to the Treasury, General Treasury, Colombo 1
  - 2 Mr. S Amarakoon  
Deputy Secretary (Finance), Western Provincial Council, Colombo
  - 3 Capt. V T D Amaratunga  
Head, Purchasing & Material Management Dept., SLIDA, Colombo 7
  - 4 Mr T M Augustine,  
Director, Internal Audit & Investigations Division,  
General Treasury, Colombo 1
  - 5 Mr. J B Bastiampillai,  
Deputy Auditor General, Audit Department, Colombo 7
  - 6 Mr. K K Dayarathe,  
Chief Accountant, Ministry of Industries, Science & Technology,  
Colombo 3
  - 7 Mr. H A P Devagiri, FCMA, FPFA, FBIM, MIMSL, Dip. Acctcy.,  
Retired Chief Finance Manager, Sri Lanka Ports Authority,  
(Formerly in Govt. Accountant's Service)
  - 8 Mr. D M S Dissanayake,  
Assistant Commissioner of Labour, Labour Department, Colombo 5
  - 9 Mr. W Gamini Epa,  
Auditor General, Audit Department, Colombo 7 .
  - 10 Mr. A N Fernando, MBA(Lond), Dip. Acctcy., ACA, DPFM  
(Formerly Consultant, SLIDA and in Govt. Accountants' Service)
  - 11 Mr. P M Pius Fernando,  
Consultant, SLIDA, Colombo 7
  - 12 Mr. P B Jayasundara,  
Asst. Director, Central Bank, Colombo 1
  - 13 Mr. W Kannangama,  
Internal Auditor, Police Department, Colombo 1
  - 14 Mr. V Kandasamy,  
Asst. Auditor General, Audit Department, Colombo 7
  - 15 Dr. K Kuhathasan, ABIM, MIT,  
Retired Chief Accountant, Motor Transport Dept.
  - 16 Mrs. P M Maharcof,  
Deputy Director, Budget Division, General Treasury, Colombo 1

- 17 Mr. V T Nadarajah, DPFM, FPFA  
Retired Deputy Director (Accounts & Payments),  
General Treasury, Colombo 1
- 18 Mr. K A D S Nanayakkara,  
Asst. Auditor General, Audit Department, Colombo 7
- 19 Mr. P Nandisena,  
Internal Auditor, Postal Department, Colombo 1
- 20 Mr. N H Perera,  
Senior Asst. Secretary, Ministry of Finance, Colombo 1
- 21 Mr. K L Perera,  
Asst. Auditor General, Audit Department, Colombo 7
- 22 Mr. Maitri Piyasena,  
Chief Accountant, Public Trustee Department, Colombo 7
- 23 Mr. H P W Premadasa,  
Director (Logistics), Ministry of Health and Women's Affairs,  
Colombo 2
- 24 Mr. S A P Rupasinghe, B.Comm (Lond.), F.I.S.S.M.(SL)  
(Formerly Director of Government Supplies)
- 25 Mr. S M Sabry,  
Deputy Auditor General, Audit Department, Colombo 7
- 26 Mr. Upul Samarasinghe,  
Deputy Director, Internal Audit & Investigations Division,  
General Treasury, Colombo 1
- 27 Mr. S B N de Silva,  
Management Consultant, (Formerly Senior Supdt. of Police  
in charge of various Police Training Schools)
- 28 Mr. T Thurairajah,  
Attached to General Treasury as Deputy Director (Public Debt.)  
(Formerly in the Govt. Accountants; Service)
- 29 Mr. S D Ukwattage, FPFA, DPFM, MAAT,  
Retired Chief Accountant, Dept. of Social Services
- 30 Mr. D Weerasuriya,  
Chief Accountant, Police Department, Colombo 1
- 31 Mr. G Jinadasa,  
Deputy Director, Accounts & Payments Division,  
General Treasury, Colombo 1

- 32 Mr. W Nanayakkara,  
Consultant, SLIDA (Formerly Asst. Auditor General)
- 33 Mr. G R Gunawardene,  
Deputy Director, Accounts & Payments Division,  
General Treasury, Colombo 1
- 34 Mr. D Rajapura,  
Deputy Director, Budget Division, General Treasury, Colombo 1
- 35 Mr. G S Pallewatte,  
Chief Accountant, Education Project Office,  
C T C Premises, Colombo 10
- 36 Mr. P Kumarakurusingham  
Internal Auditor, Pensions Dept., Colombo 1
- 37 Mr. M M C Ferdinando,  
General Manager, (Formerly Div. Secretary, Kalutara)  
Timber Corporation, Rajamalwatta Road, Battaramulla
- 38 Mr. K A Wijesekera,  
A G M (Credit), International Division,  
People's Bank, Lake House Building, Colombo 1
- 39 Mr. U Karunasekera,  
Management Consultant, (Formerly Consultant, SLIDA)
- 40 Mr. A Joseph,  
Deputy Inspector General (Training), Police Headquarters, Colombo 1  
(Formerly Director, Police Higher Training Institute)
- 41 Mr. S Kavuriel,  
Senior Deputy Director (Finance), Irrigation Department, Colombo 7
- 42 Mr. D A Harold,  
Asst. Auditor General, Audit Department, Colombo 7
- 43 Mr. W R A Senaratne,  
Asst. Auditor-General, Audit Department, Colombo 7
- 44 Mr. K A L Premaratne,  
Director, National Planning Department,  
1st Floor, Galle Face Secretariat, Colombo 1
- 45 Mr. K S Perera,  
Asst. Auditor General, Audit Department, Colombo 7
- 46 Mr. K W A Ubewanse,  
Asst. General Manager, International Division,  
People's Bank, Lake House Building, Colombo 1

- 47 Mr. S Thiagarajah,  
Accountant, Excise Department, Hemas Building,  
York Street, Colombo 1
- 48 Mr. H L Piyasena,  
Income Tax Consultant,  
(Formerly in Income Tax Dept. and Govt. Accountants' Service)
- 49 Mr. D H Mallikarachchi,  
Asst. Director, Computer Section,  
Accounts & Payments Division, General Treasury, Colombo 1
- 50 Mr. M Buddhadasa,  
Retired Chief Accountant, Health Department
- 51 Mr. Asoka Gunawardene,  
Additional Secretary, State Ministry of Provincial Councils
- 52 Mr. S C Mayadunna,  
Deputy Auditor General, Audit Department, Colomb 7
- 53 Mr. S M D Gunasena,  
Chief Accountant, Pensions Department, 54, Chathan Street, Colombo 1
- 54 Mr. I H K Mahanama,  
Asst. Secretary, Provincial Public Service Commission,  
Tower Building (7th Floor), Bambalapitiya
- 55 Mr. T M R J A Cooray  
Accountant, Pensions Department, Colombo 1
- 56 Mr. K P Indran,  
Consultant, SLIDA
- 57 Mr. S A L Nandasiri,  
Chief Accountant, Ministry of Trade and Shipping, Colombo
- 58 Mr. E Arumugam,  
Deputy Director, Public Enterprises Division,  
General Treasury, Colombo 1
- 59 Mr. H G Fonseka,  
Chairman, M/s. Walker & Sons, Colombo
- 60 Mr. B Warsakone,  
Government Agent, Kandy
- 61 Mr. K B M Fonseka,  
Faculty Member, Institute of Management

62 Mr. S Medagama,  
Consultant, SLIDA

63 Mr. E A Kumarasinghe,  
Planning Adviser, Project, Health Ministry

64 Mr. A Hewage,  
Consultant, SLIDA

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## LIST OF HANDOUTS GIVEN

|    |                                                                                                                      |                         |
|----|----------------------------------------------------------------------------------------------------------------------|-------------------------|
| 1  | Attitude towards work                                                                                                | Mr. S B W de Silva      |
| 2  | The Role of the State Auditor, P A C and the procedure in replying Audit Queries                                     | Mr. K L Perera          |
| 3  | Deficiencies spotlighted in PAC Reports in the past and avoiding of such deficiencies in the future                  | Mr. J S Bastiampillai   |
| 4  | Form and content of Memoranda & Reports                                                                              | Mr. S B W Perera        |
| 5  | Lapses/errors/commissions may occur once in way but a full and timely explanation may clear much ground.             | Mr. W Kanangama         |
| 6  | Introduction to Workstudy                                                                                            | Mr. K S Perera          |
| 7  | Sri Lanka Govt. Tender Procedure                                                                                     | Mr. S A P Rupasinghe    |
| 8  | Disciplinary Procedure                                                                                               | Mr. N H Perera          |
| 9  | The Constitution of the Democratic Socialist Republic of Sri Lanka - Chapter IX<br>THE EXECUTIVE; THE PUBLIC SERVICE | Mr. N H Perera          |
| 10 | The differentiation between Capital and Recurrent Expenditure in Govt. Accounts.                                     | Mr. G S Pallewatte      |
| 11 | Responsibilities of Accounting Officers and Chief Accounting Officers                                                | Mr. K A D S Nanayakkara |
| 12 |                                                                                                                      | Mr. K A D S Nanayakkara |
| 13 | How to overcome delays in effecting payments                                                                         | Mr. M Piyasena          |
| 14 | Why do you say 'no money' when there is room for Flexibility?                                                        | Mr. M Piyasena          |
| 15 | Reconciliation of Accounts                                                                                           | Mr. D Weerasuriya       |
| 16 | Advance Accounts - Principles and Practice                                                                           | Mr. V Kandasamy         |
| 17 | Crisis Management                                                                                                    | Mr. S B W de Silva      |
| 18 | Procurement from foreign sources                                                                                     | Mr. S A P Rupasinghe    |
| 19 | Inventory Records                                                                                                    | Mr. H L Piyasena        |
| 20 | Losses and Write-offs                                                                                                | Mr. K A D S Nanayakkara |

|      |                                                                                                                      |                         |
|------|----------------------------------------------------------------------------------------------------------------------|-------------------------|
| 21   | Principles of Internal Auditing and Internal Audit Organisation                                                      | Mr. T M Augustine       |
| 22   | Contract Management                                                                                                  | Mr. S Kavuriel          |
| 23   | Contract Management - Case Studies                                                                                   | Mr. S Kavuriel          |
| 24   | Treasury Circular No. 826                                                                                            |                         |
| 25   | Treasury Circular No. 828                                                                                            |                         |
| 25 A | Treasury Circular No. 861                                                                                            |                         |
| 26   | Intergrated Rural Development Projects                                                                               | Mr. J S Bastiampillai   |
| 27   | General Treasury - Organisational setup and Functions & Activities                                                   | Mr. V T Nadarajah       |
| 28   | Functions of the General Treasury                                                                                    | Mr. G Jinadasa          |
| 29   | Basic Accounting Records                                                                                             | Mr. Upali Samarasinghe  |
| 30   | Inventory Control/Stock Control or Material Control                                                                  | Mr. H P W Premadasa     |
| 31   | Imprest Accounts                                                                                                     | Mr. G R Gunawardena     |
| 32   | Provincial Council Finance and Financial Relationships                                                               | Mr. S Amarakoon         |
| 33   | Bank Documentation in Foreign Procurement                                                                            | Mr. K A Wijesekara      |
| 34   | National Budgetting in Sri Lanka                                                                                     | Mr. D Rajapura          |
| 35   | Treasury Circular No. 742<br>Issue of Petty Cash imprest to 'C' Class Depts. and of sub-imprest within a department. |                         |
| 36   | Delegation of Financial Functions                                                                                    | Mr. K A D S Nanayakkara |
| 37   | Communication Process                                                                                                | Mr. U Karunasekara      |
| 38   | From the Report of the Administrative Reforms Committee                                                              | Mr. N H Perera          |
| 39   | Perspectives of a Public Sector Accountant                                                                           | Mr. W Gamini Epa        |
| 40   | Accountability                                                                                                       | Mr. V Kandasamy         |
| 41   | Collection and Accounting of Revenue Circular No. 858                                                                | Mr. M Piyasena          |

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| 42 | Authorised Advance Account :<br>Potato Extension Scheme                                     | Mr. K A D S Nanayakkara              |
| 43 | Value for Money Auditing                                                                    | Mr. S C Mayadunne                    |
| 44 | Resource Allocation                                                                         | Mr. A N Fernando                     |
| 45 | Report Writing                                                                              | Mr. S B W da Silva                   |
| 46 | Financial information for Management in Govt.<br>Departments, their objectives and adequacy | Mr. A N Fernando                     |
| 47 | Role of the General Treasury                                                                | Mr. A N Fernando                     |
| 48 | Systems Concept.                                                                            | Mr. A N Fernando                     |
| 49 | Corporate Planning                                                                          | Mr. A N Fernando                     |
| 50 | Privatisation                                                                               | Mr. H Gamini Fonseka                 |
| 51 | Managing People at work                                                                     | Mr. A Joseph                         |
| 52 | Corporate Planning                                                                          | Mr. K B M Fonseka                    |
| 53 | The role of Government Accountant as an<br>Advisor                                          | Mr. A N Fernando                     |
| 54 | Performance Evaluation - Financial                                                          | Mr. A N Fernando                     |
| 55 | Benefit Cost Analysis                                                                       | Mr. K A L Premaratne                 |
| 56 | Board of Survey FRR 756-759 & 507                                                           | Mr. H L Piyasena                     |
| 57 | The Differentiation between Capital and<br>Recurrent Expenditure in Govt. Accounts          | Mr. G S Pallewatta                   |
| 58 | Foreign Aid Provisions                                                                      | Mr. T M Augustine                    |
| 59 | The Constitutional, Legal and Conventional<br>frame work of Government Accounting           | Mr. A N Fernando<br>Mr. A N Fernando |
| 60 |                                                                                             |                                      |
| 61 | Care of Assets of Govt. and Avoidance of<br>Waste & Fruitless Expenditure                   | Mr. M Piyasena                       |
| 62 | General Audit in Govt. Depts. and functions<br>of the Public Accounts Committee             | Mr. W Nanayakkara                    |
| 63 | Motivation                                                                                  | Mr. A Joseph                         |

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| 64 | Group discussion and team approach                                                             | Mr. A Joseph            |
| 65 | Public Financial control and regulations                                                       | Mr. A N Fernando        |
| 66 | Effective communication                                                                        | Mr. U Karunasekera      |
| 67 | The Differentiation of Capital and Recurrent Expenditure in Government Accounting in Sri Lanka | Mr. G S Pallewatte      |
| 68 | Control of Expenditure through the Appropriation Votes Ledger                                  | Mr. U Samarasinghe      |
| 69 | Pasgoda Administration block - Case Study                                                      | Mr. A N Fernando        |
| 70 | Reconciliation of Accounts with Treasury Books                                                 | Mr. G Jinadasa          |
| 71 | Public Relations                                                                               | Mr. U Karunasekera      |
| 72 | Settlement of Foreign Travel Expenses                                                          | Mr. W R A Senaratne     |
| 73 | The Story - Case Study                                                                         | Mr. A Joseph            |
| 74 | Evaluation of Total Order Cost, Cost Calculation                                               | Mr. S A P Rupasinghe    |
| 75 | Pre-qualification of Tenderers                                                                 | Mr. S A P Rupasinghe    |
| 76 | Instrument Appraisal                                                                           | Mr. A N Fernando        |
| 77 | Documentation for Commitment                                                                   | Mr. U Samarasinghe      |
| 78 | "Purchase of 25 Container Flat Wagon"<br>- Case Study                                          | Mr. J S Bastiampillai   |
| 79 | Inventories                                                                                    | Mr. P Kumarakurusingham |
| 80 | Foreign Travel Expenses                                                                        | Mr. W R A Senaratne     |
| 81 | Summary of Accounts                                                                            | Mr. K K Dayaratne       |
| 82 | Travelling Regulations                                                                         | Mr. D A Harold          |

STUDENT EVALUATION SHEET

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Date: ..... Stage : 1

Please mark with a " / " in the chart to indicate your rating where options are given.

1) Is the timing of the revision course

|       |             |      |
|-------|-------------|------|
| Early | Appropriate | Late |
|-------|-------------|------|

Comments:

2) Did you get information about the Revision course in time

|     |    |
|-----|----|
| Yes | No |
|-----|----|

Comments:

3) How did you come to know about the REvision Course?

|                            |                         |                           |
|----------------------------|-------------------------|---------------------------|
| Newspaper<br>Advertisement | Library<br>Notice Board | Institute<br>Notice Board |
| College                    | Personal<br>Contact     | Other                     |

Comments:

4) Was the venue

|              |                  |
|--------------|------------------|
| Satisfactory | Not Satisfactory |
|--------------|------------------|

5) Were the facilities

|              |                  |
|--------------|------------------|
| Satisfactory | Not Satisfactory |
|--------------|------------------|

6) How useful were the lectures  
Please evaluate using the following codes:

- A - Good
- B - Satisfactory
- C - Inadequate

|                            |  |  |  |  |
|----------------------------|--|--|--|--|
|                            |  |  |  |  |
| Exam oriented              |  |  |  |  |
| Clear delivery             |  |  |  |  |
| Adequate content matter    |  |  |  |  |
| Relevant notes             |  |  |  |  |
| Recapitulation of Syllabus |  |  |  |  |

7) Duration - the 8 hours allocated per subject was

|                    |          |                    |
|--------------------|----------|--------------------|
| More than Adequate | Adequate | Less than Adequate |
|--------------------|----------|--------------------|

8) Any other suggestions you wish to make:

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