

# **Department of State Accounts**

## **Action Plan for the year 2018**

### **Policy**

Provide comparable, comprehensive, integrated government financial information in a timely manner based on national & international standards & best practices.

### **Strategies**

- 1 Developing and maintain an integrated financial information system for government ministries/departments and adopt new public sector accounting standards
- 2 Update existing reporting system gradually by simplifying, integrating and modifying the system
- 3 Develop knowledge building and knowledge sharing through awareness and participatory approach
- 4 Develop linkages with national and international accounting bodies as a stakeholder to develop accounting best practices
- 5 Execute a human resource development plan to attract and retain right caliber human resources in the department
- 6 Formulate policies, guidelines, circulars to improve financial reporting of the government

Strategy No.	Proposed Activity	* Allocation (Rs.'000)	Date of commence	Date of completion	Financial Target (Rs.'000) Cumulative				Physical Targets (%) Cumulative				Output or Indicator	Impleme - nting Agency	Respon -sible by	Contact no	Remarks
					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4					
1 & 3	<b>1. Record financial transactions of all ministries and departments through Centralized Accounting System</b>	1,928			482	964	1,446	1,928						Macro & Accrual Accounts Division	Director	0112 - 484 753	
	1.1 Monthly updating annual budgetary allocation based on FR transfer and additional allocation		01.01.2018	31.12.2018					25	50	75	100	Ensure updated budgetary provision reflect in the accounting system				
	1.2 Reconciliation and monitoring of expenditure and revenue data of ministries/ departments / special spending agencies		01.01.2018	31.12.2018					25	50	75	100	Ensure expenditure is within the allocation & identify deviations in revenue				
	1.3 Open & Maintain Main Ledger Accounts		01.01.2018	31.12.2018					25	50	75	100	Consistent Chart of Accounts				
	1.4 Rectify accounting deficiencies / discrepancies in financial reporting data & provide necessary guidance to correct them		01.01.2018	31.12.2018					25	50	75	100	Accurate financial data				
	1.5 Issue necessary instructions to Provincial Councils on submission of financial statements & collect provincial government financial information monthly		01.01.2018	31.12.2018					25	50	75	100	Provide government Provincial Councils information along with Government financial statements				

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					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4						
1	<b>2. Provide accounting information for preparation of annual appropriation accounts</b>  2.1 Provide revenue, expenditure and main ledger account details to spending agencies	1,928	01.01.2018	31.03.2018	1,928					100				Preparation of institutional annual appropriation accounts	Macro & Accrual Accounts Division	Director	0112 - 484 753	
1, 3 & 6	<b>3. Prepare consolidated appropriation account / Revenue account / Advance Account annually</b>  3.1 Compilation & submission of Financial Statements to the Auditor General  3.2 Collection of audited Revenue & Appropriation Accounts from RO, CAO & AO and preparation of Consolidated Revenue Accounts and Appropriation Accounts  3.3 Formulate policies, guidelines circulars in order to improve financial reporting standards of the country  3.4 Issue new Circulars to ensure effective Public Financial Management  3.5 Provide required instructions and clarifications for accounting issues raised by ministries/department	1,928	01.01.2018	31.03.2018	482	964	1,446	1,928		100				Credible accounting information for stakeholders in conformity with statutory requirements  Accuracy of the consolidated financial statements and Provide summarized information  Improved financial reporting system is in place  Minimize misuse and misconduct public resources  Ensure smooth functions of accounting and reporting procedure	Macro & Accrual Accounts Division	Director	0112 - 484 753	

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					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4					
	3.6 Prepare accumulated commitment and liability reports for ministry/department wise		01.01.2018	31.03.2018					100				Assessment of Commitment and Liability at the end of year				
	3.7 Supervise and monitor the recording of fixed assets by spending agencies through the fixed assets management module of the CIGAS		01.01.2018	31.12.2018					25	50	75	100	Ensure accuracy and completeness of fixed asset value				
	3.8 Capitalization of borrowing cost of the foreign funded loan projects		01.01.2018	31.12.2018					25	50	75	100	Ensure that Financial Statement show the accurate cost of foreign loan project				
	3.9 Provide technical assistance to spending agencies to resolve accounting related issues		01.01.2018	31.12.2018					25	50	75	100	Ensure relevant and reliable financial information and Ensure uniformity of accounting treatment to same issues				
4	<b>4. Process of transforming Government Accounting System from Modified Cash basis to Accrual basis</b> 4.1 Improve the financial reporting system by adopting accounting standards as appropriate in order to gradually move to accrual based accounting standards	1,928			482	964	1,446	1,928						Macro & Accrual Accounts Division	Director	0112 - 484 753	
			01.01.2018						Through out the year				Improved financial reporting				

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					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4					
	4.2 Collect annual financial statements from Ministries/ Departments		01.01.2018	30.06.2018					50	100			Ensure preparation of financial statements according to the acceptable formats to identify the Financial Performance and Financial Position of the spending agencies				
4	<b>5. Assist to implement Government Financial Statistics Manual 2014</b> 5.1 Classification of financial data in line with GFSM 2014 and compilation of Government Finance Statistics	1,028	01.01.2018	31.12.2018	257	514	771	1,028	25	50	75	100	Reporting GFS in line with 2014 manual	Government Financial Statistics & Management Information Division	Director	0112 - 484 649	
1	<b>6. Open &amp; co-ordinate the activities of Deposit Accounts</b> 6.1 Opening deposit accounts and co-ordinating deposit account activities	1,028	01.01.2018	31.12.2018	257	514	771	1,028	25	50	75	100	Provide more specific and transparent deposit information	Government Financial Statistics & Management Information Division	Director	0112 - 484 649	
1	<b>7. Maintain &amp; Co-ordinate Crown Agent Accounts</b> 7.1 Operate Crown Agent account in order to procure goods on behalf of the government agencies	1,028	01.01.2018	31.12.2018	257	514	771	1,028	25	50	75	100	Facilitate continuous and timely supply of urgent pharmaceuticals and other government imports	Government Financial Statistics & Management Information Division	Director	0112 - 484 649	

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1	<b>8. Assisting Committee on Public Accounts (COPA)</b> 8.1 Represent and assist committee on Public Accounts (COPA) and coordinate COPA matters	1,028	01.01.2018	31.12.2018	257	514	771	1,028	25	50	75	100	Improved Public Financial Management System	Government Financial Statistics & Management Information Division	Director	0112 - 484 649	
1	<b>9. Assist to value and account Non Financial Assets possessed by the Central Government</b>  9.1 Monitor the valuation process of Land & Buildings of the Central Government  9.2 Co-ordinate the Ministries and Departments in valuation and accounting process	1,028	01.01.2018	31.12.2018	257	514	771	1,028	25	50	75	100	Availability of Land & Buildings value for the purpose of reporting in final accounts & GFS	Government Financial Statistics & Management Information Division	Director	0112 - 484 649	
2 & 3	<b>10. Implement, Train and provide recommendations for continuous development of New Payroll Application</b>  10.1 Continuous development of new Payroll system to facilitate new initiatives and user feedback  10.2 Rectify all errors and shortcomings identified in the Payroll  10.3 Conduct awareness / training programmes on new Payroll system  10.4 Maintain Helpdesk to assist Payroll users	1,716	01.01.2018	31.12.2018	429	858	1,287	1,716	25	50	75	100	Updated New Payroll System	Payroll Development Division	Director	0112 - 484 733	
			01.01.2018	31.12.2018					25	50	75	100	Error free Payroll System				
			01.01.2018	31.12.2018					25	50	75	100	No. of Training Programs conducted				
			01.01.2018	31.12.2018					25	50	75	100	No. of Advices / assistances Provided				

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					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4						
1	<b>11. Provide required financial information to prepare financial statements of Central Government Institutions</b>	2,570			642	1,285	1,927	2,570							Financial Information & Reporting Division	Director	0112 - 484 737	
	11.1 Preparation of Treasury main accounting database including National Budget data & all main ledger/sub ledger accounts		01.01.2018 01.01.2018	31.03.2018 31.03.2019					15 10	- 35	- 60	- 85	Accurate financial information					
	11.2 Reconcile AS 400 system data with the appropriation act and National Budget Estimate for and report deviations if any		01.01.2018 01.01.2018	31.03.2018 31.03.2019					15 10	- 35	- 60	- 85	Accurate financial information					
	11.3 Validation of monthly summaries in line with National Budget codes		01.01.2018 01.01.2018	31.03.2018 31.03.2019					15 10	- 35	- 60	- 85	Reconciled reliable timely financial data					
	11.4 Operation of AS 400 system along with an alternate system to ensure accurate & timely financial information		01.01.2018	31.12.2018					25	50	75	100	Maintain uninterrupted service					
	11.5 Obtain monthly summaries of accounts from around accounting heads via e-mails		01.01.2018 01.01.2018	28.02.2018 28.02.2019					15 10	- 35	- 60	- 85	Timely information					
	11.6 Check accounting entries in the summaries with pre-determined check list and inform deficiencies to the relevant spending agencies		01.01.2018 01.01.2018	28.02.2018 28.02.2019					15 10	- 35	- 60	- 85	Accurate financial data					
	11.7 Insert monthly accounting information in to AS 400 Treasury Accounting System and take corrective actions for further detected errors		01.01.2018 01.01.2018	28.02.2018 28.02.2019					15 10	- 35	- 60	- 85	Accurate financial reports					
	11.8 Maintain and update accounting data base as required		01.01.2018	31.12.2018					25	50	75	100	Accurate database					

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	11.9 Process collected data and publish via department website with the assistance of ITD		01.01.2018	31.12.2018					25	50	75	100	Transparency in financial reporting				
1	<b>12. Provide monthly financial statistics for preparation of National Accounts</b>  12.1 Provide national accounting data to CBSL, Department of Census and Statistics and other relevant stakeholders  12.2 Providing historical accounting data as required by stakeholders	2,570	01.01.2018	31.12.2018	642	1,285	1,927	2,570	25	50	75	100	Financial Statistics for Decision Making  Accessibility to Financial information	Financial Information & Reporting Division	Director	0112 - 484 737	
1 & 3	<b>13. Provide accounting guidance and technical support to monitor Central Government Advance Account Activities</b>  13.1 Operate Treasury Miscellaneous Advance account & advances for payments on behalf of other governments  13.2 Monitoring Public Officers Advance "B" Accounts activities & Commercial advance account operated by other institutions	3,642	01.01.2018	31.12.2018	910	1,821	2,731	3,642	25	50	75	100	Efficient payment & recovery system in Treasury Miscellaneous Advance account  Efficient payment & recovery system in advance "B" account & ensure smooth functioning of commercial advance accounts	System Development, Training & Advance Accounts Division	Director	0112 - 484 735	



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2 & 3	<b>14. Implement, Train and continuous development of New Cigas programme</b>  14.1 Continuous development of new CIGAS system to facilitate new initiatives and user feedback  14.2 Develop more functionalities to the Asset Management Module  14.3 Rectify all issues and shortcomings identified in the CIGAS  14.4 Organize and Conduct awareness/training programmes on new CIGAS  14.5 Maintain Helpdesk to assist CIGAS users	3,642	01.01.2018	31.12.2018	910	1,821	2,731	3,642					25	50	75	100	Ensure improved and updated financial reporting system in place	System Development, Training & Advance Accounts Division	Director	0112 - 484 735	
			01.01.2018	31.12.2018					25	50	75	100	Improved non financial asset management and reporting at the spending unit levels								
			01.01.2018	31.12.2018					25	50	75	100	Proper functioning updated system								
			01.01.2018	31.12.2018					30	50	70	100	Improved financial reporting system								
			01.01.2018	31.12.2018					25	50	75	100	Smooth operation of CIGAS								
2 & 3	<b>15. Provide application for installation of existing Government Payroll System (GPS) in Government Institutions</b>  15.1 Issue & update 7.1 DOS version of GPS application  15.2 Rectify issues identified regarding GPS application  15.3 Assist to training programs organized relating to GPS application	3,642	01.01.2018	31.12.2018	910	1,821	2,731	3,642					25	50	75	100	Install & Operate GPS system in every government institution	System Development, Training & Advance Accounts Division	Director	0112 - 484 735	
			01.01.2018	31.12.2018					25	50	75	100	Proper functioning updated system								
			01.01.2018	31.12.2018					25	55	70	100	Improved Government Payroll System								

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5	<b>16. Maintain efficient and skilled work force in the Department</b> 16.1 Develop a Simple, Paperless Resource sharing, Efficient, Accurate and Disciplined Culture (SPREAD) in the Department 16.2 Maintain a smooth working environment in the premises 16.3 Development of processes, general administration and training knowledge building and sharing	16,426	01.01.2018	31.12.2018	4,106	8,213	12,319	16,426	25	50	75	100	Improved working environment	Administration and Finance Division	Director	0112 - 484 736	
	16.2 Maintain a smooth working environment in the premises		01.01.2018	31.12.2018					25	50	75	100	Quality Public Service				
	16.3 Development of processes, general administration and training knowledge building and sharing		01.01.2018	31.12.2018					25	50	75	100	Skilled human resources & provide quality service				
	<b>17. Rolling out of ITMIS Programme to expenditure units</b> 17.1 System Enhancements and Addressing change Requests 17.2 Change Managements 17.3 End-User Training 17.4 Additional ITMIS User Licenses 17.5 Consultancy Services 17.6 Software/Hardware requirements at the Data Centre	500,000	Action Plan of this activity will be updated based on rollout plan of ITMIS Project.										Administration and Finance Division	Director	0112 - 484 736		

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					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4					
2 & 3	<b>18. Provide required assistance to implement Integrated Treasury Management Information System (ITMIS)</b>	2,790			697	1,395	2,092	2,790						All Divisions	All Directors		
	18.1 Participate to workshops and meetings relevant to system development		01.01.2018	31.12.2018					25	50	75	100	Replace the current information system to ITMIS				
	18.2 Provide relevant explanations regarding current accounting system for development of ITMIS		01.01.2018	31.12.2018					25	50	75	100	Reduce the no. of defects in the ITMIS at pilot run stage				
	18.3 Acting as a member of Pilot Project		01.01.2018	31.12.2018					25	50	75	100	Completely roll out the current system in to ITMIS for selected pilot spending agencies				
	18.4 Examine the suitability of the developed system and submit ideas for improvement		01.01.2018	31.12.2018					25	50	75	100	Developing the centralized data base system for Central Government to facilitate both current cash base accounting and accrual base accounting in future				