

Department of State Accounts

Action Plan for the year 2017

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	<p>1.Accounting of all financial trasaction of Departments and Ministries through a Centralized Accounting System.</p> <p>1.1. Monthly updating annual budgetary allocation based on FR transfer and additional allocation</p> <p>1.2. Reconciliation and monitoring of expenditure and revenue data of ministries/ departments / special spending agencies</p> <p>1.3. Rectify accounting deficiencies / discrepancies in financial reporting data & provide necessary guidance to correct them.</p> <p>1.4. Issue necessary instructions to Provincial Councils on submission of financial statements & collect provincial government financial information monthly</p> <p>1.5 Accounting for borrowing cost .</p>	2,623	01.01.17	31.12.17	656	1,312	1,967	2,623	25	50	75	100	<p>Ensure updated budgetary provision reflect in the accounting system</p> <p>Ensure expenditure is within the allocation & identify deviations in revenue</p> <p>Accurate financial data</p> <p>Provide government Provincial Councils information along with Government financial statements</p> <p>Ensure Interest is capitalized for respective projects.</p>	Macro Accounts Division	Director	0112 484753	

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					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4					
1 & 6	<p>2. Consolidate and produce Annual Appropriation Accounts and issue monthly financial statistics for compilation of National Accounts</p> <p>2.1 Compilation & submission of Financial Statements to the Auditor General</p> <p>2.2 Improve the financial reporting system by adopting accounting standards as appropriate in order to gradually move to accrual based accounting standards</p> <p>2.3 Collection of audited Revenue & Appropriation Accounts from RO, CAO & AO and preparation of Consolidated Revenue Accounts and Appropriation Accounts.</p> <p>2.4 Formulate policies, guidelines circulars in order to improve financial reporting standards of the country</p> <p>2.5 Adopt relevant Public Sector Accounting Standards in order to enhance reporting quality.</p>	2,623	01.02.17	31.10.17	866	2,098	2,439	2,623	33	80	93	100	<p>Credible accounting information for stakeholders in conformity with statutory requirements</p> <p>Improved financial reporting</p> <p>Accuracy of the consolidated financial statements</p> <p>Provide summarized information</p> <p>Improved financial reporting system is in place</p> <p>Best practice reporting standards are in place</p>	Macro Accounts Division	Director	0112 484753	

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	<p>2.6 Issue new Circulars to ensure effective Public Financial Management</p> <p>2.7 Provide required instructions and clarifications for accounting issues raised by ministries/department.</p> <p>2.8 Prepare accumulated commitment and liability reports for ministry/department wise.</p>											<p>Minimise misuses and mis conduct public money</p> <p>Ensure smooth functions of accounting and reporting procedure</p> <p>Assesment of Commitment and Liability at the end of year</p>	Macro Accounts Division	Director	0112 484753		
4	<p>3. Process of converting government Accounting system from modified Cash Basis to modified Accrual Basis</p> <p>3.1. Collect accrual based accounts from ministries/ departments</p> <p>3.2 Supervise and monitor the recording of fixed assets by spending agencies through the fixed assets management module of the CIGAS</p>	2,623	01.04.17	30.08.17	-	1,362	2,271	-	-	52	87	<p>Ensure implementation of Accrual based accounting and reporting</p> <p>Number of agencies recorded assets and completeness accuracy of Asset database.</p>	Macro Accounts Division	Director	0112 484753		

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1	4. Compilation of government spending in public investments 4.1 Compile public investment data 4.2 Monitor and tabulate assets data in line with the assets valuation program carried out by the Valuation Deptment. 4.3 Assisting ongoing ITMIS implementation programme.	1,967	01.01.17	31.12.17	492	984	1,475	1,967	25	50	75	100	Public investments of database Availability of fixed assets value for the purpose of reporting in final accounts & GFS Real time reporting system	GFS & Management Information Division	Director	0112 484649	
4	5. Implementation of GFS Manual 2001/2014 5.1 Implementing of migration path of GFS in line with GFSM 2001/14	1,967	01.01.17	31.12.17	492	984	1,475	1,967	25	50	75	100	Reporting GFS in line with 2001/2014 manual	GFS & Management Information Division	Director	0112 484649	

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1	<p>6. Creation & Monitoring of Deposit Accounts, Crown Agent Account and assisting COPA</p> <p>6.1 Allocate new deposit sub accounts</p> <p>6.2 Operate Crown Agent account in order to procure goods on behalf of the government agencies.</p> <p>6.3 Represent and assist committee on Public Accounts (COPA) and coordinate COPA matters</p>	1,967	01.01.17		492	984	1,475	1,967	25	50	75	100	<p>Provide more specific and transparent deposit information</p> <p>Facilitate continuous and timely supply of urgent pharmaceuticals and other government imports.</p> <p>Improved Public Financial Management System</p>	GFS & Management Information Division	Director	0112 484649	

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1	<p>7. Reporting for all financial transactions of Departments and Ministries</p> <p>7.1. Preparation of Treasury main accounting database including National Budget data & all main ledger/sub ledger accounts.</p> <p>7.2.Reconcile AS400 system data with the appropriation act and National Budget Estimate for 2017 and report deviations if any</p> <p>7.3. Validation of monthly summaries in line with National Budget codes.</p> <p>7.4.Operation of AS400 system along with an alternate system to ensure accurate & timely financial information</p>	2,951	01.01.17	31.12.17	1,859	2,213	2,597	2,951	63	75	88	100	<p>Accurate financial information</p> <p>Accurate financial information</p> <p>Reconciled reliable timely financial data</p> <p>Maintain uninterrupted service</p>	Financial Information & Reporting Division	Director	0112 484737	

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1	<p>8. Co-ordination of preparation and publishing of accounting data for the government</p> <p>8.1. Obtain monthly summaries of accounts from around 200 accounting heads via e-mails</p> <p>8.2. Check accounting entries in the summaries with pre-determined check list and inform deficiencies to the relevant spending agencies</p> <p>8.3. Insert monthly accounting information in to AS400 Treasury Accounting System and take corrective actions for further detected errors</p> <p>8.4. Maintain and update accounting data base as required</p> <p>8.5. Process collected data and publish via department website with the assistance of ITD</p> <p>8.6. Provide national accounting data to CBSL, Department of Census and Statistics and other relevant stakeholders.</p>	2,950	01.01.17	31.12.17	738	1,475	2,213	2,950	25	50	75	100	<p>Timely information</p> <p>Accurate financial data</p> <p>Accurate financial reports</p> <p>Accurate database</p> <p>Transparency in financial reporting</p> <p>Financial Statistics for Decision Making</p>	Financial Information & Reporting Division	Director	0112 484737	

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					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4					
	8.7. Providing historical accounting data as required												Accessibility to Financial information				

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					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4					
2 & 3	<p>9. Provide accounting guidance & technical support to the central government / Provincial Councils and monitor Advance Accounts activities.</p> <p>9.1. Continuous development of new CIGAS system to facilitate new initiatives and user feedback</p> <p>9.2. Develop more functionalities to the Asset Management Module</p> <p>9.3. Rectify all errors and shortcomings identified in the CIGAS .</p> <p>9.4. Conduct awareness/training programmes on new CIGAS</p> <p>9.5. Maintain Helpdesk to assist CIGAS users</p> <p>9.6. Operate Treasury Miscellaneous Advance account & advances for payments on behalf of other governments</p>	9,836	01.01.17	31.12.17	2,459	4,918	7,377	9,836	25	50	75	100	<p>Ensure improved financial reporting system in place</p> <p>Improved non financial asset management and reporting at the spending unit levels</p> <p>error free system</p> <p>Improved financial reporting system</p> <p>Smooth operation of CIGAS</p> <p>Efficient payment & recovery system in advance account</p>	System Development Training & Advance Account Division	Director	0112 484735	

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					Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4					
	9.7. Monitoring Public Officers Advance Accounts activities												Efficient payment & recovery system in advance account				

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5	<p>10. Maintain the efficiency and skilled team in the department</p> <p>10.1. Develop a Simple, Paperless Resource sharing, Efficient, Accurate and Disciplined Culture (SPREAD) in the Department</p> <p>10.2. Maintain a smooth working environment in the premises</p> <p>10.3. Development of processes, general administration and training knowledge building and sharing</p>	16,721	01.01.17	31.12.17	4,180	8,361	12,541	16,721	25	50	75	100	<p>Improved working environment</p> <p>Quality Public Service</p> <p>Skilled human resources & provide quality service</p>	Administration and Finance Division	Director	0112 484736	