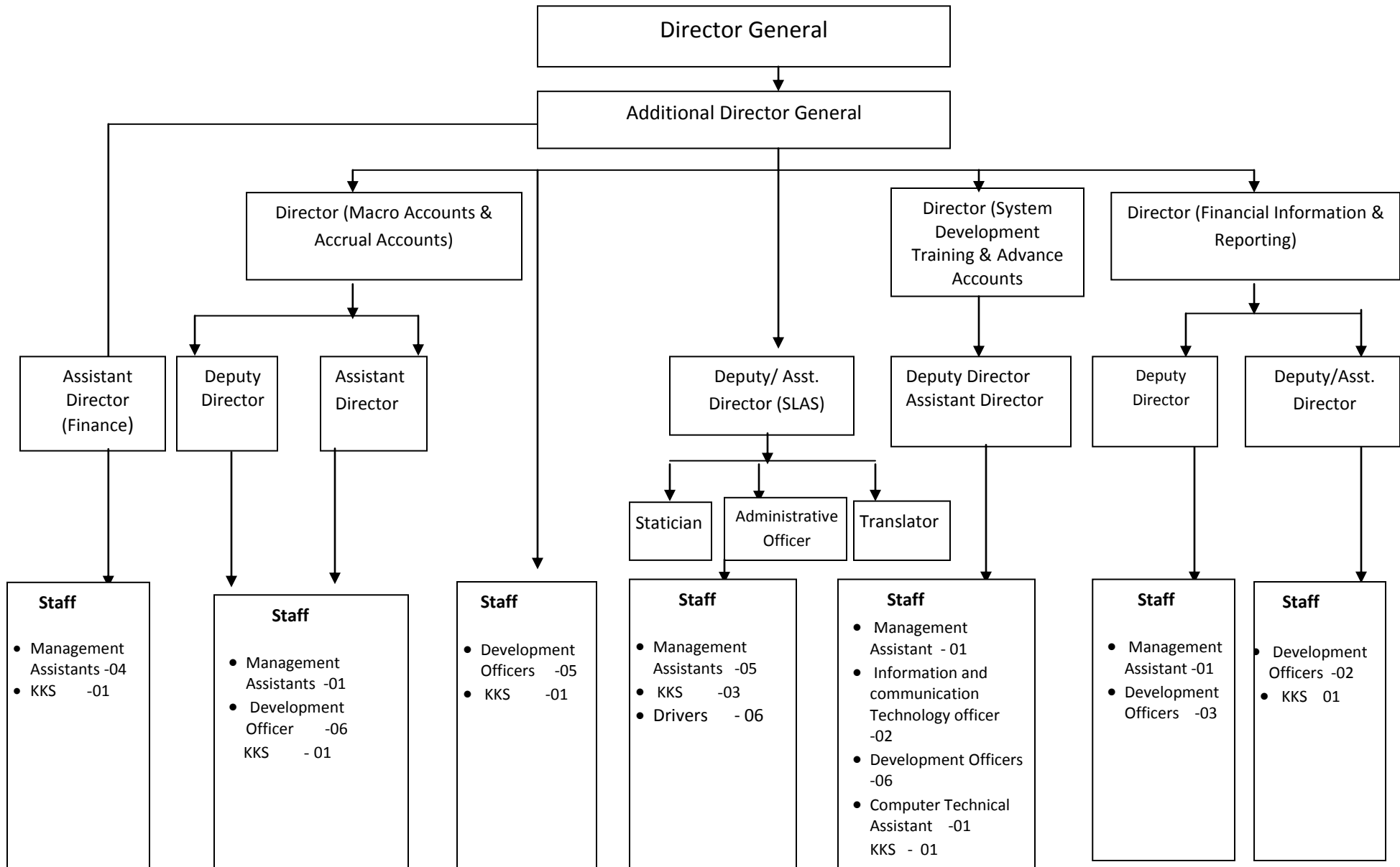


ANNUAL ACTION PLAN – 2014
DEPARTMENT OF STATE ACCOUNTS

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1 (i) Organization Chart



1. (ii) Approved Cadre and Existing Cadre

Level /category	Designation	Service	Class/ Grade	Salary Code	Approved cadre	Existing
Head of Department	Director General		special	SL- 3	1	1
Sectoral Directors						
GFS & Asset Management	Additional Director General				1	1
Division Chief						
Macro Accounts & Accrual Accounting	Director	SLAcS	I	SL-1	03	3
Financial Information & Reporting	Director	SLAcS	I	SL-1		
System Training & Advance Account Activities	Director	SLAcS	I	SL-1		
Subject Specialist						
Accounts& Data Validation	Accountant	SLAcS	II/III	SL-1	1	1
Administration	Administrative Officer	Management Asst.		MN-7	1	1
Statistician				SL -1	1	0
Translator				MN - 6	1	0
Middle Management						
HRD Sector	Deputy/Assistant Director	SLAcS	II/III	SL-1	9	2
Financial Accounting& Reporting	Deputy/Assistant Director	SLAcS	II/III	SL-1		

Young Professional						
Account Analyst Assistant	Development Officer	DOS	III/II/I	MN-4	4	15
Economic Assistant	Development Officer	DOS	III/II/I	MN-4	4	
Information Technology Assistant	Development Officer	DOS	III/II/I	MN-4	4	
Management Information Assistant	Development Officer	DOS	III/II/I	MN-4	4	
Assets Management Assistant	Development Officer	DOS	III/II/I	MN-4	4	
GFS Information Assistant	Development Officer	DOS	III/II/I	MN-4	2	
Technical Staff						
Management Assistant	Management Assistant	PMAS	III/II/I	MN-2	12	13
Information & Communication Technology Officers	Communication Technology Officer	SLICTS	III/II/I	Mn-6	2	1
Hardware Technician	Hardware Technician		III/II/I	PL-3	1	0
Support Staff						
Staff Assistant	K.K.S	OES	III/II/I	PL-1	8	5
Drivers	Driver	Driver	III/II/I	PL-03	6	3
Total					69	46

2. Activity Plan for the year 2014 based on the 2014- 2016 Medium Term Budget Framework

In first schedule of the appropriation Act for year based on the 2014-2016 Medium term Budget Framework has been provided following Recurrent and Capital Expenditure for the Department of State Accounts.

	2014 Estimate	2015 Projection	Rs. 000' 2016 projection
Recurrent Expenditure	37,085	38,430	39,845
Capital Expenditure	<u>5,200</u>	<u>6,000</u>	<u>6,800</u>
Total Expenditure	<u>42,285</u>	<u>44,430</u>	<u>46,645</u>
Financing - Domestic	42,285	44,430	46,645

This department is greatly responsible for the accounting and reporting of the Budget with the prime responsibility of providing necessary accounting instruction to all Government institutions and maintain centralized accounting System for the entire government operations. For this purpose the department is equipped with computer facilities with an IBM configuration AS400 and other supporting systems and human resources. Presently, the process of accounting and reporting system of the government is being automated through ITMIS Programme to increase the efficient and accountability of the transaction. Accordingly, Activity plan 2014 has been prepared as follow.

2.1. Accounting for receipts and payments of Departments and Ministries under Centralized Accounting System

Activities	Responsibilities			Time Span												Output / Outcome
	Mgt.	Operational	Division	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1.1. Preparation of Treasury main accounting Data base including National Budget data and all Main Ledger/Sub Ledger Accounts	1D	1.DD 1.MA 2.DO	FIR													Accurate data base
1.2. Reconcile AS400 data with National Budget Estimate 2014 and Appropriation Act 36 of 2013 & reported deviations if any.	-do	-do	FIR													Strength the accurate of the data.
1.3. Validation of monthly summaries according to the National Budget	-do	-do	FIR													Validated summary data
1.4. Monthly reconciliation of budgetary allocations with FR 66 and FR 69 Supplementary allocations	-do	-do	MA													Make sure accuracy of data
1.5. Maintain the separate files to record changes in budgetary provisions under FR 66, FR 69 supplementary allocation.	-do	-do	MA													-Do-

2.2 Co-ordination of preparation and publication of consolidated quarterly and Annual Accounts of the Government

Activities	Responsibilities		Division	Time Span												Output/ Outcome
	Mgt.	Operational		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
2.1 Obtain monthly summary of accounts from 200 accounting Heads expenditure via e-mails.	-do	-do	FIR													Timeliness information
2.2 Receiving Supplementary Summary of the previous year	-do	-do	FIR													Accurate data
2.3 Convert Summary DBF formats into TEXT formats compatible to AS 400 Treasury Accounting System	-do	-do	FIR													Qualified reports
2.4 Checking Accounting Entries according to the pre determined check list	-do	-do	FIR													Errors free data
2.5 Inform related spending agencies regarding any error free accounting information	-do	-do	FIR													Acknowledgements
2.6 Enter monthly accounting information to AS400 Treasury Accounting System	-do	-do	FIR													
2.7 Take corrective actions for further detected errors by AS 400 and inform related spending agencies accordingly	-do	-do	FIR													Error free reports
2.8 Maintain of the Database by opening , Closing and assigning of accounts in the system as required	do	-do	FIR													Maintain data base correctly
	Responsibilities			Time Span												

Activities	Mgt.	Operational	Division	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Output/ Outcome
2.9 Process the collected data and published via Department Web with the assistances to ITMD	do	do	FIR													Timeliness reporting
2.10 Providing National Accounting Data to CBSL, Censes & Statistic, and other Treasury Depts.	do	do	FIR													Financial Statistics for Decision making

2.3. Co-ordination and publication of Annual Appropriation Accounts and Issue of monthly statistics of financial transaction of government for compilation of National Accounts.

Activities	Responsibilities			Time Span												Out Put/ Out come
	Mg t.	Operational	Division	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
3.1 Submission of Financial Statements certified by the Secretary to the treasury to the Auditor General	-do	-do	MA													Creditability Accounting information for Stakeholders & satisfy statutory requirements
3.2 Collect Audited Revenue, Appropriation and Govt. Officers Advance Accounts from CAO,AO& RO	-do	1.DD 1.MA	MA													Take correcting and preventing actions on Audit Observations
3.3 Preparation of consolidated Appropriation Accounts, Govt. Officer advance accts and Revenue Accounts and ensure with figures indicate in the Financial Statements.	-do	1.DD 3.MA 1.DO	MA													Summarized information
3.4 Issue instructions and guidelines to the Provincial Councils and Local Authorities via Finance Commission and Ministry of Provincial Council and Local Government for final accounts	-do	-do	MA													National Accounts
3.5 Preparation of consolidated Appropriation Accounts, Govt. Officer advance accts and Revenue Accounts and ensure with figures indicate in the Financial Statements.	-do	1.DD 3.MA 1.DO	MA													Summarized information

3.6 Issue instructions and guidelines to the Provincial Councils and Local Authorities via Finance Commission and Ministry of Provincial Council and Local Government for final accounts	-do	-do	MA													For complete National Accounts
3.7 Prepare Consolidation Financial Statement for the approved format & Include above statement for the Annual report of the Ministry of Finance and Planning	-do	-do	MA													Improve efficiency and transparency of Financial Management

2.4 Monitoring progress of converting Government Accounting system from modified Cash Basis to modified Accrual Basis

Activities	Responsibilities		Division	Time Span												Output/ Out come
	Mgt.	Operational		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
4.1 Collect accrual based accounts which are received from Ministries/ Departments for 2013	1D	1.DD	MA													Maintain Advance Accounts and reporting techniques
4.2 Do SWOT analysis to assets the propose system.	-do	-do	MA													-Do-
4.3 Get feedback from end users and add necessary treatments for the 2014 accounts	-do	-do	MA													-Do-

2.5 Remove inactive deposit Accounts from the system and Identification of real Documents / request of the Department.

Activities	Responsibilities			Time Span												Output/ Out come
	Mgt.	Operational	Division	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
5.1 Get consent from the relevant ministry.	1D	1.DD	MA													Maximizing reduce utilization
5.2 Balances transfer to the Consolidated Fund.	-do-	-do	MA													-Do-
5.3 Setup a Committee to Identify the non related documents or mail received by the Department.	ADG	AO	AD													Improve efficiency
5.4 On the report of the Committee circular to be issued relevant parties on the measures to be taken.	-do-	-do-	AD													-Do-

2.6 Provide Accounting guidance & Technical support to the Central Government, Provincial Councils & Local Authorities

Activities	Responsibilities		Division	Time Span												Out put Out come	
	Mgt.	Operational		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
6.1 Continuous development of Accounting Software in accordance with the user's feedback & new needs.	1D	1.AD 5.DO 1.ITO 2.MA	SD														Continues improved of the Software
6.2 Develop TEXT Converting program to AS 400.	-do-	-do	SD														Compatible to AS 400
6.3 Develop TOD cash flow information system.	-do	-do	SD														Share of data with TOD
6.4 Development of Asset Management Module in Accounting Software	-do	-do	SD														Asset Management in CIGAS
6.5 Maintaining helpdesk for supporting Accounting Software and Payroll software.	-do	-do	SD														Attend all inquiries
6.6 Conducting awareness Program on Accounting Software and & Payroll.	-do	-do	SD														Produce Trained Staff
7.7 Plan to build FAQ with the collaboration of ITMD to maintain Helpdesk in more helpful manner.																	Reduce number of calls
7.8 Develop software to collect the payroll details from government organizations.	-do	-do-	SD														Develop a software
7.9 Operate Treasury Miscellaneous Advanced account & Advances for payments on behalf of other Governments.	-do	-do-	SD														Final Accounts

2.7 Active participation to implement ITMIS

Activities	Responsibilities		Division	Time Span												Output/ Out come
	Mgt.	Operational		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
7.1 Budget Management	ADG		GFS													Comprehensive information on Budget management
7.2 Cash Management	-do		GFS													Comprehensive information on cash management
7.3 Fiscal Reports Final Accounts General Ledger Asset Accounts	DMA		MA													GFS information on assets, liabilities, revenue & expenditure
7.4 Payment Management Receipt Management	D (FIR)		FIR													Information on receivable & payable.
7.5 Dept. Management Pension Management	D(SD)		SD													Report a long term liabilities.
7.6 Payroll Management	AD (SD)		SD													Cash & carder management.

2.8. Implementation of GFS Manual 2001

Activities	Responsibilities		Division	Time Span												Output/ Out come	
	Mgt.	Operational		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
8.1 Overview & Studying GFS Manual 2001	ADG	1.AD	ADG														Comparison of financial Statements & GFS
8.2 Emphasis to transform the Budget estimate – 2015 in terms of GFS formats.	-do	-do	ADG														COA identifies dual classification.
8.3 Effort to eradicate the issues pertaining to migration path of GFS 2001	-do	-do	ADG														Identification single COA
8.4 preparation of comprehensive expenditure reports on various transfers in 2015 Budget	-do	-do	ADG														Report understandability and credibility
8.5 Preparation of Outturn along with the economic classification of revenue and expenditure	-do	-do	ADG														Report quality and timeliness
8.6 Monitor the Asset Valuation program carry out by Valuation Dept.	-do	-do	ADG														Identification land & building value for GFS

2.9. Vigilance in mobilizing government revenue and spending in public investments

Activities	Responsibilities		Division	Time Span												Out put / Out come
	Mgt.	Operational		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
9.1 Call for revenue flow charts from the revenue departments as targeted in the 2014 budget.	ADG	1. D 1.AD 3.DO	GFS													To improve efficiency of revenue collection
9.2 Follow up revenue mobilization	-do		GFS													-Do-
9.3 Preparation of list of budgeted capital expenditure for 2014 and keep inform to PMD	-do	-do	GFS													Improve PM system
9.4 Observing Public Investment flow	-do	-do	GFS													Improve quality report
9.5 Stand by for SDDS	-do	-do	GFS													-
9.6 Training programme on GFS	-do	-do	GFS													Delivery of good PM
9.7 Support to expected Technical Assistant for GFS	-do	-do	GFS													-Do-
9.8 Support to ITMIS	-do	-do	GFS													-Do-

2.10. Provide fiscal data in line with accepted standards for the Annual Report 2013 and other Publications

Activities	Responsibilities			Time Span												Out put / Out come	
	Mgt.	Operational	Division	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
10.1 Preparation of economic and functional classifications and other information for annual reports, Mid Year reports fiscal position report, fiscal strategic statements, budget, and economic and fiscal position report.	ADG	2.AD 4.DO	GFS														Promotion and delivery of good PM

(Annex 11)

2.11. Maintain the efficiency and skilled team in the Department

Activities	Responsibilities			Time Span												Out put / Out come	
	Mgt.	Operational		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		
11.1 Develop our own culture – SPREAD in the Department	All	All	AD														Improve working environment
11.2 Maintain a sound working environment in the premises.	-do-	-do-	AD														Quality Public Service
11.3 Effective control mechanism for procurement, payment, inventory, vehicle maintenance etc.	1D	1AD 1AO	AD														Value for money

3. Imprest Requirement Plan

Expenditure items(with Expenditure Codes)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Rs.'000
	I.Salaries and Allowances (1001& 1003)	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078
II.Overtime and Holiday pay (1002)	55	52	55	55	54	53	54	53	55	54	55	55	650
III.Other Recurrent	708	702	702	703	705	701	701	702	702	701	700	708	8435
Total Recurrent (CF)	2,841	2,832	2,835	2,836	2,837	2,832	2,833	2,833	2,835	2,833	2,833	2,851	34,031
IV.Reimbursable Foreign Aid													0
v.Other Capital Expenditure	1,000		1,000			1,000			1,000			1,200	5,200
VI.Public Officers Advance Account	700		400	1,000			600		400		400		3,500
VII. Deposit Account													0
VIII.Others													0
Advances for Payment on behalf of other Government -25002	250.3	250.1	250.3	250.2	250.4	250.4	250.2	250.1	250.4	250.3	250.2	250.1	3003
Total	4,791.3	3,082	4,485	4,086.20	3,087	4,082	3,683.2	3,083	4,485	3,083.3	3,483.2	4,301.1	4,5734
Crown Agent payments	£100,000			£100,000			£100,000			£100,000			£400,000

4. Internal Audit Plan

Serial No	Area & Objective to be Achieved	Annual Allocation	Planned Activities Under each Area.	Identified Auditable Area	Planned Internal Audit Activity & Objectives of the Audit.	Risk Rating					IA Resource to be Used
							Q1	Q2	Q3	Q4	
01	Ensure continues compliance with the national budget according to appropriation bill No 36 of 2013		Preparation of Treasury main accounting Data base including budget data and all Main Ledger/Sub Ledger Accounts Reconcile AS400 data with National Budget Estimate 2014 and Appropriation Act 36 of 2013 & reported deviations if any. Validation of monthly summaries according to the National Budget Monthly	Treasury main accounting data base.	Review the procedure of preparation of treasury main accounting data base.	4	√				One Director One management Assistant & allocated recourses
				Need assessment & identification of system requirements.	Review the need identification & defined requirement.	4	√				
				Identified objectives, Identified deviation among national budget estimate & appropriation act	Reviewed the objectives achieved	4	√				
				Monthly summaries	Review the procedure of reconciliation & actions to be taken for deviations	3	√				
				Monthly reconciliation	Review the procedure adopted to validation of monthly summaries	3	√				

			reconciliation of budgetary allocations with FR 66 and FR 69 Supplementary allocations Maintain the separate files to record changes in budgetary provisions under FR 66, FR 69 supplementary allocation.	Budgetary provisions changed	Review the procedure adapted to reconciliation of budgetary allocation with FR 66 & supplementary allocation & actions to be taken. Review the procedure of taking changed budgetary provision in to the system.	3 3		√ √	√ √		
02	Process the accounting data collected to make periodicals reports		Planned activities of 2.1 to 2.14 in annex-02	Periodical reports generated	Review the procedure of making periodical reports. Review the progress on the implementation of the national budget & other monitoring & decision making process.	3		√	√	√	Do
03	Preparation of annual financial statements aggregated revenue & expenditure statements		Planned activities of 3.1 to 3.9 in annex- 03	Annual financial statement for year 2013	Review the procedure followed to preparation of annual financial statement. Reviewed the progress of completion of work	3	√	√	√	√	Do

	and aggregated Public Officers Advance Accounts of central Provincial and local authorities.			Consolidated financial statement	<p>as planned. Review the accuracy of annual financial statement.</p> <p>Review the procedure to take to response audit observations.</p> <p>Review the accuracy and compliance of preparation of consolidated financial statement.</p>		√	√	√	√			
04	Monitoring progress of converting Government Accounting system from modified Cash Basis to Accrual Basis		<p>Collect accrual based accounts which are received from Ministries/ Departments</p> <p>DoSWOT analysis to collected accounts.</p> <p>Get feedback from end users and add necessary treatments for the 2014 accounts</p>	<p>Circular issued</p> <p>Identified facts</p> <p>Conducted awareness program.</p> <p>Feedback on trainees</p>	<p>Review the Accounts to ensure all information has been included.</p> <p>Review the Result of SWOT analysis.</p> <p>Review the content covered in training program.</p> <p>Evaluation of feedback and response taken.</p> <p>Review the accuracy of financial statements & compatibility.</p>	<p>5</p> <p>4</p> <p>2</p> <p>2</p> <p>4</p>			√	√	√	√	Do

06	Reconciliation of monthly Treasury accounts with Ministries and Departments Accounts.		Planned activities 6.1 to 6.3 in annex 6	Files & Records Document	Review the objective achievement Review the performance and implementers of ITMIS	2	√	√	√	√	Do Do
07	Remove inactive deposit Accounts from the system		Get consent from the relevant ministry. Balances transfer to the Consolidated Fund.	Files	Review the objective achievement.	4			√ √	√ √ √ √	Do Do Do
08	Provide Accounting Software & Technical support to the Central Government, Provincial Councils & Local Authorities.		Planned of activities of 8.1 to 8.11 in annex 8	Training Programme and New guidelines.	Review the need identification and defined requirements.	3			√	√	Do Do

09	Active participation to implement ITMIS		Planned activities of 9.1 to 9.6 in annex 09	Meetings Discussions.	Review the performance of the implementers of ITMIS	3		√	√		Do Do
10	Implementation of GFS Manual 2001		Planned activities of 10.1 to 10.6 in annex 10	Identified objectives	Review the objective achievements.	3 3		√	√		Do Do
11	Vigilance in mobilizing government revenue and spending in public investments		Planned activities of 11.1 to 11.8 in annex 11	Annual Revenue Flow Charts & Programme.	Review the progress with Annual Flow Charts	4 4		√	√	√	Do