

# **Accountant General**

**Vote Number:** 271

**Controlling Officer:** Accountant General

## **1. Overview**

### **1.1 Mission**

To design, develop, and provide high quality financial management systems and services that are compliant with national and international accounting standards to public sector by using modern technology so as to facilitate dissemination of timely, accurate, reliable and relevant financial management information to clients at all times.

### **1.2 Objectives and Strategies**

<b><i>Objectives</i></b>	<b><i>Strategies</i></b>
To improve the quality and efficiency of pay services in govt by 2012	Introduction of Electronic funds transfer system; Intesify monitoring og govt advances system; Finalise interface of IFMIS and other subsystems
To formulate and institute relevant financial controls	Review treasury instructions; Strengthen performance monitoring unit; Build capacity in accounting personnel across government
To develop quality accounting and financial management information systems	Customise DBAudit trails; Install IFMIS help desk to timely assist users; Enhance IFMIS/HRMIS management and roll out of Local Govt IFMIS to 5 additional sites; Install and roll out IFMIS alert systems to MDAs
To provide in year and end of year financial reports to inform decision making at all times	Decentralise final accounts production to MDAs to allow timely review of financial reports; Adopt International public sector accounting standards as they add more clarity to reports; Customise commitment in IFMIS system to make reports more comprehens...
To improve the management and accounting of assets physical and financial assets in Public Service by 2013	Roll out National Revenue Database System to all MDAs to facilitate timely revenue monitoring; Implement Computerised cashflow that is integrated with IFMIS; Introduce asset registers in all MDAs;

### **1.3 Summary of Achievements in 2010/ 2011**

- 341 Accounts personnel have been enrolled for Diploma course;
- IFMIS enhancements: help-desk and data-base audit functions in IFMIS;
- Financial statements produced on time;
- National Revenue Database structure finalised;
- Institutionalisation of assets management division;
- Roll out of IFMIS to additional councils 90% complete; and
- Review of treasury instructions (Finance) commenced.

## 1.4 Priority Outputs and Measures

Output	What Objective Is Output Contributing To?	2010-11 Planned	2010-11 Preliminary	2011-12	2012-13	2013-14
Annual Consolidated appropriation accounts produced; Print and distribute appropriation accounts	To provide in year and end of year financial reports to inform decision making at all times by 2012	Print and distribute 1500 copies of appropriation Accounts	1500 copies of appropriation Accounts printed and distributed	Print and distribute 1500 copies of appropriation Accounts	Print and distribute 1500 copies of appropriation Accounts	Print and distribute 1500 copies of appropriation Accounts
Keeping and maintain financial records	To formulate and institute relevant financial controls by 2012	Evaluate compliance on book keeping procedures on payments and revenue, cash office procedures, cash control preparation and maintenance of Ledgers in 6 Ministries	compliance on book keeping procedures on payments and revenue, cash office procedures, cash control preparation and maintenance of Ledgers in 6 Ministries evaluate.	Evaluate compliance on book keeping procedures on payments and revenue, cash office procedures, cash control preparation and maintenance of Ledgers in remaining Ministries	Evaluate compliance on book keeping procedures on payments and revenue, cash office procedures, cash control preparation and maintenance of Ledgers in remaining Ministries	Evaluate compliance on book keeping procedures on payments and revenue, cash office procedures, cash control preparation and maintenance of Ledgers in remaining Ministries
IFMIS rolled out to local councils; Payment processed within 24hrs	To develop quality accounting and financial management information systems by 2012	Implement Serenic Navigator in Phase I to 12 Councils	Serenic Navigator in Phase I Implement to 12 Councils	Implement Serenic Navigator in Phase II to 17 Councils	Finalise the implementation of Serenic Navigator in Phase II to the 17 Councils	Serenic Navigator performance report produced.
Revenue collected and accounted for every month; Cash management practices strengthened; Cashflow plans consolidated; Guidelines and accounting manual for management of assets developed	To improve the management and accounting of assets physical and financial assets in Public Service by 2013	Develop Bank Account Database facilitate Bank Reconciliation every month, Revalue selected tangible assets in 6 pilot ministries	Bank Account Database Developed, Bank Reconciliation every month facilitated, selected tangible assets in 6 pilot ministries revalued	Manage Bank Account Database, monthly bank reconciliation reports produced, report for the Revaluation of tangible in the 5 ministries produced	Manage Bank Account Database, monthly bank reconciliation reports produced, report for the Revaluation of tangible in the 5 ministries produced	Manage Bank Account Database, monthly bank reconciliation reports produced, report for the Revaluation of tangible in the 5 ministries produced
Govt salaries paid in time	To improve the quality and efficiency of pay services in govt by 2012	Receive and verify Funding Reports (GP5As); request payroll funding and monitor payment of salaries every month	Funding Reports (GP5As) received and verified; Request payroll funding and monitor payment of salaries every month done	Receive and verify Funding Reports (GP5As); request payroll funding and monitor payment of salaries every month	Receive and verify Funding Reports (GP5As); request payroll funding and monitor payment of salaries every month	Receive and verify Funding Reports (GP5As); request payroll funding and monitor payment of salaries every month

## 2. Summary of Budget

### 2.1 Medium-Term Expenditure Allocations

***Table 2a: Budget by Type***

	MK 000'000s				
	2010-11 Approved	2010-11 Revised	2011-12 Estimate	2012/13 Projection	2013/14 Projection
PE	149.29	149.29	151.04	188.01	209.15
ORT	3,193.38	3,424.09	4,754.87	5,085.26	5,444.85
<b>Recurrent - Total:</b>	<b>3,342.67</b>	<b>3,573.39</b>	<b>4,905.92</b>	<b>5,273.27</b>	<b>5,653.99</b>
Dev Part II	738.00	738.00	350.00	700.00	0.00
<b>Development - Total:</b>	<b>738.00</b>	<b>738.00</b>	<b>350.00</b>	<b>700.00</b>	<b>0.00</b>
<b>271 - Accountant General - Total:</b>	<b>4,080.67</b>	<b>4,311.39</b>	<b>5,255.92</b>	<b>5,973.27</b>	<b>5,653.99</b>

***Table 2b: Budget by Program***

	MK 000'000s				
	2010-11 Approved	2010-11 Revised	2011-12 Estimate	2012/13 Projection	2013/14 Projection
01. Economic Planning and Development	16.41	16.41	5.61	6.00	6.43
03. Public Enterprise Management	9.00	9.00	6.34	6.78	7.26
04. Public Finance Management	1,307.68	1,501.67	2,451.41	2,947.43	2,406.34
07. Economic, Financial Monitoring and Evaluation	18.79	18.79	14.44	15.44	16.53
2. Fiscal Policy Management	1,873.27	1,913.89	2,531.50	2,707.40	2,898.84
<b>14. Economic and Financial Management - Total:</b>	<b>3,225.14</b>	<b>3,459.76</b>	<b>5,009.30</b>	<b>5,683.05</b>	<b>5,335.41</b>
03. Management and Support Services	657.25	653.34	234.58	276.71	303.93
04. HR Development and Management	198.28	198.28	12.03	13.51	14.66
<b>17. Public Administration - Total:</b>	<b>855.53</b>	<b>851.62</b>	<b>246.61</b>	<b>290.23</b>	<b>318.59</b>
<b>271 - Accountant General - Total:</b>	<b>4,080.67</b>	<b>4,311.39</b>	<b>5,255.92</b>	<b>5,973.27</b>	<b>5,653.99</b>

***Table 2c: Development Budget Projects***

	MK 000'000s					
	Total Estimated Cost	2010-11 Approved	2010-11 Revised	2011-12 Estimate	2012/13 Projection	2013/14 Projection
063 - Accounting System Review		122.00	122.00	0.00	0.00	0.00
065 - Construction of Treasury Cashiers		120.00	120.00	150.00	300.00	0.00
066 - Decentralisation of IFMIS		322.00	322.00	200.00	400.00	0.00
067 - Capacity Building		174.00	174.00	0.00	0.00	0.00
<b>Dev Part II - Total:</b>		<b>738.00</b>	<b>738.00</b>	<b>350.00</b>	<b>700.00</b>	<b>0.00</b>
<b>271 - Accountant General - Total:</b>		<b>738.00</b>	<b>738.00</b>	<b>350.00</b>	<b>700.00</b>	<b>0.00</b>

### **3. Past Performance and Planned Outputs**

***Table 3a - Recurrent Budget Outputs***

Sub - Program/ Program	2010/11 Approved Budget		2010/11 Revised Budget		2011/12 Estimates	
	Planned Outputs	Allocation: MK 000'000s	Actual Outputs	Allocation: MK 000'000s	Planned Outputs	Allocation: MK 000'000s
<b>01. Economic Planning and Development</b>						
	1500 copies of appropriation Accounts Printed and Distributed	<b>16.41</b>	1500 copies of appropriation Accounts Printed and Distributed	<b>16.41</b>	1500 copies of appropriation Accounts Printed and Distributed	<b>5.61</b>
<b>03. Public Enterprise Management</b>						
		<b>9.00</b>		<b>9.00</b>		<b>6.34</b>
<b>04. Public Finance Management</b>						
	Bank Account Database developed, facilitate monthly Bank reconciliation, selected tangible assets revalued in 6 pilots ministries	<b>743.68</b>	Bank Account Database developed, facilitate monthly Bank reconciliation, selected tangible assets revalued in 6 pilots ministries	<b>937.67</b>	Manage Bank Account Database, monthly bank reconciliation reports produced, report for the Revaluation of tangible in the 5 Ministries produced	<b>2,101.41</b>

<i>Sub - Program/ Program</i>	<b>2010/11 Approved Budget</b>		<b>2010/11 Revised Budget</b>		<b>2011/12 Estimates</b>	
	Planned Outputs	<b>Allocation: MK 000'000s</b>	Actual Outputs	<b>Allocation: MK 000'000s</b>	Planned Outputs	<b>Allocation: MK 000'000s</b>
<i>07. Economic, Financial Monitoring and Evaluation</i>						
	Receive and Verify 12 months of funding reports (GP5As), request payroll funding and monitor payment of salaries every months	<b>18.79</b>	Received and Verified 12 months of funding reports (GP5As), requested payroll funding and monitored payment of salaries every months	<b>18.79</b>	Receive and Verify 12 months of funding reports (GP5As), request payroll funding and monitor payment of salaries every months	<b>14.44</b>
<i>2. Fiscal Policy Management</i>						
	Financial Statements produced on time, Treasury Instructions Review commenced	<b>1,873.27</b>	Financial Statements produced on time, Treasury Instructions Review commenced	<b>1,913.89</b>	Financial Statements produced on time, Treasury Instructions Reviewed	<b>2,531.50</b>
<b>14. Economic and Financial Management - Total</b>		<b>2,661.14</b>		<b>2,895.76</b>		<b>4,659.30</b>
<i>03. Management and Support Services</i>						
	12 months of management report produced	<b>657.25</b>	12 months of management report produced	<b>653.34</b>	12 months of management report produced	<b>234.58</b>
<i>04. HR Development and Management</i>						
	341 Accounts personel enrolled for diploma course	<b>24.28</b>	341 Accounts personel enrolled for diploma course	<b>24.28</b>	200 Accounts personel enrolled for diploma course	<b>12.03</b>
<b>17. Public Administration - Total</b>		<b>681.53</b>		<b>677.62</b>		<b>246.61</b>
<b>271 - Accountant General - Recurrent Budget Total</b>		<b>3,342.67</b>		<b>3,573.39</b>		<b>4,905.92</b>

***Table 3b - Development Budget Outputs***

Project	<b>2010/11 Approved Budget</b>		<b>2010/11 Revised Budget</b>		<b>2011/12 Estimates</b>	
	Planned Outputs	<b>Allocation: MK 000'000s</b>	Actual Outputs	<b>Allocation: MK 000'000s</b>	Planned Outputs	<b>Allocation: MK 000'000s</b>
<i>063 - Accounting System Review</i>						
	Treasury Instructions (Finance) Reviewed.	122.00	Review of Treasury Instructions in the Final stages	122.00		0.00

Project	2010/11 Approved Budget		2010/11 Revised Budget		2011/12 Estimates	
	Planned Outputs	Allocation: MK 000'000s	Actual Outputs	Allocation: MK 000'000s	Planned Outputs	Allocation: MK 000'000s
<b>065 - Construction of Treasury Cashiers</b>						
	Lilongwe Treasury cashier offices construction starts, Salima TC renovated	120.00	Lilongwe Treasury cashier offices construction started, Salima TC renovated, mwanza TC constructed	120.00	Lilongwe Treasury cashier offices constructed, mwanza TC completed.	150.00
<b>066 - Decentralisation of IFMIS</b>						
	IFMIS rolled out to 12 additional Councils.	322.00	IFMIS rolled out to 12 additional Councils.	322.00	IFMIS rolled out to 10 additional Councils.	200.00
<b>067 - Capacity Building</b>						
	500 Accounts personel have been enrolled for Diploma course	174.00	341 Accounts personel have been enrolled for Diploma course	174.00		0.00
<b>271 - Accountant General - Development Total</b>						
		<b>738.00</b>		<b>738.00</b>		<b>350.00</b>

## 4. Itemized Budget Summary

***Table 4a - Recurrent Budget by Item***

	MK 000'000s			
	2010-11 Approved	2010-11 Revised	2011-12 Estimate	% Change 2011/12
10 - Salaries	145.03	145.03	151.04	4.15%
11 - Other allowances	4.27	4.27	0.00	-100.00%
21 - Internal travel	29.65	29.65	56.33	89.95%
22 - External travel	15.09	15.09	8.26	-45.26%
23 - Public Utilities	1,416.84	1,457.47	1,768.69	24.83%
24 - Office supplies and expenses	253.77	253.77	127.95	-49.58%
25 - Medical supplies and expense	8.25	8.25	1.50	-81.83%
27 - Education supplies and services	0.00	0.00	5.61	
28 - Training expenses	14.52	14.52	17.92	23.40%
29 - Acquisition of technical services	10.00	10.00	90.00	800.01%
30 - Insurance expenses	20.00	20.00	9.00	-55.00%
33 - Other goods and services	340.00	550.00	876.12	157.68%
34 - Motor vehicle running expenses	33.03	33.03	26.96	-18.39%
35 - Routine Maintenance of Assets	22.63	2.72	3.71	-83.60%
39 - Grants to International Organisations	450.00	450.00	748.00	66.22%
41 - Acquisition of Fixed Assets	79.58	79.58	14.84	-81.35%
61 - Loans to Domestic Non-Financial Institutions	500.00	500.00	1,000.00	100.00%
<b>271 - Accountant General - Total:</b>	<b>3,342.67</b>	<b>3,573.39</b>	<b>4,905.92</b>	<b>46.77%</b>

***Table 4b - Development Budget by Item***

	MK 000'000s			
	2010-11 Approved	2010-11 Revised	2011-12 Estimate	% Change 2011/12
21 - Internal travel	162.24	162.24	28.04	-82.72%
22 - External travel	0.00	0.00	19.95	
24 - Office supplies and expenses	3.48	3.48	1.68	-51.63%
28 - Training expenses	137.38	137.38	0.00	-100.00%
29 - Acquisition of technical services	150.27	150.27	0.00	-100.00%
33 - Other goods and services	0.00	0.00	80.00	
34 - Motor vehicle running expenses	4.40	4.40	3.58	-18.74%
35 - Routine Maintenance of Assets	0.96	0.96	0.00	-100.00%
41 - Acquisition of Fixed Assets	279.26	279.26	216.75	-22.39%
<b>271 - Accountant General - Total:</b>	<b>738.00</b>	<b>738.00</b>	<b>350.00</b>	<b>-52.57%</b>

