

# ACCOUNTANT GENERAL'S DEPARTMENT



## OPERATIONAL MANUAL OF THE ACCOUNTANT GENERAL'S DEPARTMENT (AGD)



**COMPILED AND PRODUCED  
BY THE MONITORING AND  
EVALUATION UNIT OF THE AGD**

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## DETAILED BUSINESS PROCESSES OF THE AGD BY UNIT

### ADMINISTRATION AND CENTRAL SERVICES (ACS) UNIT

The Administration and Central Service Unit is the backbone of the AGD. The main purpose of the ACS Unit is to ensure the efficient performance of all the units within the AGD. It acts as a connecting link between the senior management and the employees. ACS Unit provide motivation to the work force and make them realize the goals of the Department, that is productivity and efficiency. The ACS Unit carries out the following activities within the AGD.

#### a) Annual budget preparation

- Receive Budget call circular from MoFED
- Collate requirement from all unit for the coming year
- Transform the requirement into a draft Budget in AGD template
- Organize Budget Committee meeting for discussion / amendment of draft budget
- Transform the amended budget to MoFED template
- Submit budget to MoFED in hard and soft copy
- Prepare power point presentation for Budget discussion

#### b) Prepare monthly reports for management

- Highlight activities/achievements of the unit for the month (evidences attached)
- Highlight activities for the coming month
- Highlight constraints of the unit
- Submit and present report at management meeting

#### c) Procurement

- Requisition is received from store keeper for item that are in short supply or from end users for non-stores items. This requisition must be approved by AAG or DAG
- Request for Quotation (RFQ) are issued out by the procurement officer to three different suppliers for the submission of proforma invoices /quotation and all other supporting document listed in the RFQ together with a copy of the issued RFQ
- The three proforma invoice received are then compared and received by the procurement officer and two other staff to select the one that meets the requirement of the procurement method (i.e. lowest price, delivery period, means of delivery etc.)

#### d) Fixed Asset Management

- Allocate code to new fixed Asset bought
- Add new item into the Fixed Asset Data base
- Update Fixed Assets data base with the asset bought

#### e) Salary Advance

- Receive applicant forms from all MDAs
- Allocate month to the various applicant
- One month prior to the month allocated to the applicant, salary advance forms are given to

applicant to be filled and signed by him/her and the vote controller.

- Applicants are to return the forms with a file cover with their name and pin code on it for the start of the process.
- Vendor all applicant for the month into the IFMIS.
- Controls
- Enter pin code to search for the applicant if he/she has any existing advance
- Temp and perm save for cheques are printing
- Enters into the database after cheques are printed.
- Add new record
- Open report
- New data
- Add new records
- Print deduction letters
- Prepares monthly report and forward them to the MDAs for each applicant, and also to payroll for deduction.
- Filed each of these report in to the various report file in the department

**f) Execution of Recurrent / Capital Budget of the Department**

**i. Initiate payment by raising PET FORM 1 and 2**

- Input the budget line code, object of payment (e.g. stationery), brief description of the payment and the amount in an already designed form
- Print the form and pass it to appropriate signatories for signing
- Receive allocations from MOFED
- Spread amount allocated to the activities
- Distribute amount to different budget lines
- Prepare PET Form 1 for each activity with listed budget lines and amount
- Check to ensure that all supporting documents are attached
- Check to ensure that all calculations are correct
- Forward for signature to form signatories
- Prepare a forwarding letter to be signed by AAG for onward transmission of PET forms 1 to Director of Budget Bureau.

**ii. Commitment of payment into the IFMIS**

- Log into the Free Balance and click on Appropriation
- Select commit/oblige and click on commit exp
- Click on ADD
- Clear commitment number in the form
- Select Vendor and type N/A
- Enter brief description in the Description box
- Click on the up arrow of the coding block and enter the budget line code (coding block)
- Click accept
- Input amount and press enter key
- Click tracking data
- Go to user code and enter CCF No and then click ok
- Click on save

### **iii. Preparing AGD Payment Vouchers**

- The voucher is filled in Quadruplicate
- Enter the date and commitment number
- Enter the payees name and the Accounting Office
- Indicate object of expenditure and give a brief description of the payment
- Enter the coding Block
- Enter the gross amount in words as well as in figures, deduct tax where applicable and the net amount
- Sign and allow the appropriate signatories to sign

### **iv. Processing of Payment Voucher – Temp Save/Perm Save / Approval :Staff Loan / Recurrent and Development Expenditures**

Open Free Balance on the desktop

- Enter user name and password
- Go to Expenditure module
- Click on Expense Voucher (EV)
- Then expense voucher (New window will open)
- Enter temp save number on the loan application form to save # box on the EV
- Click on (find) at the top of the EV
- Information will appear
- Click on (Edit) at the top of the EV
- Then check to ensure that all information on the payment are the same as that on the EV (Payment Voucher)
- Click on (save) at the top of the EV
- Sign loan application form for Staff Loan / Payment Voucher for RDE and repeat the same action above for the next form
- For approvals the following operations are done:
  - Open Free Balance
  - Enter username and password
  - Go to Expenditure module
  - Click on utilities at the top bar
  - Go to approvals
  - Click on EV and EVPO`s
  - Enter EV number of payments
  - Tick box at extreme right
  - Click approve

### **v. De-commitment of payment in the IFMIS**

- Log into the Free-balance and click on Appropriation
- Select commit/oblige and click on commit exp
- Enter the commit/oblige number between two asterisks e.g. \*2245\*
- Click on find
- Click on Edit
- Untick the Obligate box as well as the Open box
- Click on the save (everything will be cleared which shows that the de-commitment is successful)

**vi. Update the vote service ledger (VSL)**

- Enter the details of every payment voucher into the VSL before sending for processing
- Update the total amount with every payment accordingly to budget lines
- Deduct the total payment from the Quarterly Budget Allocation of the said budget line

**vii. Filing of copies of all AGD payment vouchers**

- Photocopy every payment voucher and file accordingly

**g) Human resource management**

- Oversees the operations of the personnel section
- Responsible for the preparation of manpower planning for AGD
- In charge of any other staff related issues
- Secretary to monthly management meeting
- Prepare annual staff training plan
- Facilitate and coordinate training programs for AGD staff
- To compile all necessary documents for overseas training for staff
- To report to management on a monthly, quarterly, and yearly status quo of staff training
- Prepare monthly staff training report

**h) Imprest**

- Receive retirements from all units for the previous
- Reconcile Imprest account for the previous month
- Prepare payment voucher and cheques
- Forward for approval and cheques signing
- Collect money from bank
- Disburse appropriately to the different units.

**i) Paper reconciliation**

- Request from stores for certain quantities of paper
- Receive request from different unit
- Issues papers as requested and keep duplicate copies of request
- Reconcile quantities received from stores as against quantities issued to the different units as per request on a monthly basis

**j) Fuel**

- Reconcile fuel balance with amount available at Total SL
- Calculate the number of working days
- Deduct the number of leaves for staff that went for leave
- Multiply the number of working days by liters per staff
- Compile list of eligible staff as against the number of liters
- Forward instruction to Total SL to debit the fuel accounts as per the compiled list

**Signed by:**

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**Head of Unit**

*Accountant General Department*



## FINANCIAL AND MANAGEMENT ACCOUNTS UNIT

The main objective of the Financial Management Unit is to provide comprehensive and reliable financial statements and accounting information for management, the government and other development partners.

All revenue paid into the consolidated fund and all expenditure made from the consolidated fund is captured, into the Integrated Financial Management Information (IFMIS).  
Bank reconciliations are done on a daily basis.

All un-reconciled items from both internal and external sources should be investigated and Corrective entries posted.

### Activities

- Receive Debit and Credit Advices from BSL
- Assign VC No. to Advices Indicate Receipt of Advices in Statement
- Process Debit and Credit Advices
- Receive Paying Slip from BSL
- Update records of Unclaimed Salaries
- Record Debit & Credit Advices, Journals, Paying Slips and Unclaimed Salaries documents into Ledger Books
- Prepare Receipt, Payment and Journal Batch headers
- Assign coding and fill in boxes provided in the Batch Headers.
- Record Batch Headers in the relevant Ledger Books
- Inputting proceeds into the system.
- Posting proceeds for approval
- Check Not-Posted reports against Batch Headers and prepaid expenditures (Advances)
- Received document for filing
- File posted Batch Headers and Journals
- File hard copies of Treasury Bank Statement from Bank of Sierra Leone.
- Produce NDF Revenue and Cash Flow Reports for NRA
- Produce monthly bank reconciliation statements.
- Produce Statement of Final Accounts
- To be able to enter the Free-balance system each user must have a user ID and a Password.
- Type user ID, Password and Enter. We use the following modules in the Free-balance.
- General Ledger – to input and post Journal Vouchers
- Expenditures – To input and post pre-paid expense vouchers (Payment batch headers)
- Revenues – To input and post revenues paid into the CRF.
- Treasure Management- to import and reconcile all treasury accounts.

### Input revenues

To input and post revenues click on Add. This will populate a system's generated receipt number, current period, input date, a temp number and the accounting office.

- Change period to relate to transaction period if it differs from current period.
- Click on the arrow on customer, click on find and select the customer.
- Enter the description.
- Click on the arrow on Sales Payment Types and select the customer.
- Enter AGD receipt number in the Reference field and receipt date.
- Enter Bank Deposit Number and Bank Deposit Date.

- Click on the arrow on bank and select the bank account that relates to the transaction, then the General Ledger offset code will populate.
- Click on the pay mode and choose not applicable.
- Enter the total amount.
- Double click on the coding block and enter codes.
- Enter line item amount.
- Click on description and enter the line item description.
- Click on items number and then click on Add on the top of the screen if there is more than one-line item.
- Go to the top of the screen, click on Action and click on Temp Save.
- To save type the Temp number and click on find, the transaction will come up.
- Click on Edit.
- Check the Period, Customer, Bank Deposit Number, Deposit Date, Bank Account Number, General Ledger Offset Code, Coding Block and amount.
- Save changes.
- A message will appear at the bottom of the screen- Changes have been saved.
- It is important to note that all the above details must be properly checked before clicking on save.

### **Input and Post Journal Vouchers**

The same procedure as stated above applies.

- Go to General Ledger
- Click on Journal Vouchers.
- Click on Add and it will populate the current period, voucher number, date, temp number and accounting office.
- Enter the description, payment mode, coding block, and amount and line description.
- Go to action and temp save.
- Print not-posted batches to check.
- Enter temp saved number to retrieve the batch.
- Click on save to post the batch.
- Go to utilities, approval and click on Journal vouchers.
- Click on find to retrieve the posted batches.
- Click in the box against the amount and click on approved.

### **Input and Post Pre-Paid Expense Vouchers**

The procedure is the same as stated above.

- Go to Expenditure, Expense Vouchers and click on Expense Vouchers.
- Click on Add.
- Enter the description, vendor, receipt date.
- Choose the bank and General Ledger offset code.
- Click on pre-paid
- Enter coding blocks, amount and line description
- Enter Bank VC number in the cheque number box and enter the date of the VC number #GO to Action temp save
- Print not-posted batches to check
- Enter temp saved number to retrieve batch
- Save changes
- Go to Utilities approval, Expense Voucher



- Go to find, tick the box against the amount and click Approved

### **To view or print the general ledger**

- Go to general ledger module
- Click on account analysis details or summary depending on your need
- Type the criteria you want to see
- Click output options and view

### **To view or print the trial balance**

- Go to general ledger module
- Click on trial balance
- Type the criteria you want to see
- Click output options and view

## **Treasury Management**

For Bank Reconciliation Operations

1. Soft copies of bank statements are used for

- Assigning Voucher Control (VC) numbers to advices
- Uploading bank statements into Free balance

### **To Load bank statements (Bank)**

- Bank statements are uploaded daily.
- Soft copies of bank statements are received either through the public drive or by memory stick.
- Soft copies of statements are saved in Drive R and desktop.
- Open bank statements from the stated drive. (i.e. Main Accounts drive)
- Compare balances in various accounts of previous statements and current statements i.e. the closing balance of the previous statement and the opening balance of the current statements. If there are differences, this should be brought to the notice of BoSL.
- Change all FT and TT number from BSL to VC numbers and import the statement into the data base ( Bank rec no round up) Choose Drive R-Main A\Cs
- Click current year Data Folder
- Click on Bank Reconciliation Folder
- Select the spreadsheet of the date to be loaded
- Tick first row contains column heading
- Go next
- Go next
- Tick no primary key
- A command 'import to table ' will appear
- Type in "sourcesheetxls".
- A command stating "overwrite existing table " will appear
- Click Yes
- A command "save import steps " will appear
- Click close
- In the same Access database "Go forms"
- Click Convert
- Click done
- Converted file sent to Drive C

- Go to Freebalance
- Click on file gslprod 20..(current year)
- Click on FBImport folder
- The folder opens and the text files are sorted by size. The file show bank statements converted from excel to text files
- Select all 0 kb files and delete
- Compare converted files in Drive C to list of accounts to be loaded as recorded in step 6
- Open Free balance go to bank reconciliation then you click import , the statement will be loaded into the IFMIS and if there is no error on the statement it will give out a message indicating imported
- If there is an error on the statement it will indicate the error

### **To Load Bank Statements (Cash)**

- In Drive R (i.e. Main Accounts Drive), open the current year data folder and open the bank reconciliation Folder
- Click on Bank Rec no Round up of the current year (i.e. Access Database)
- Click on External Data
- Click on Import
- Click on Excel Spreadsheet
- Click Browse (This will lead to various drives and folders from which data can be loaded)
- Choose my Computer
- Choose Drive R- Main A/Cs.
- Click current year Data Folder
- Click on Bank Reconciliation Folder
- Select the spreadsheet of the date to be loaded
- Tick first row contains column heading
- go next
- go next
- Tick no primary key
- A command "import to table" will appear
- Type in "sourcesheetxls".
- A command stating "overwrite existing table" will appear
- Click Yes
- A command "Save import steps" will appear
- Click close
- In the same Access database "Go forms"
- Click Convert
- Click done
- Converted file sent to Drive C
- Go to Freebalance
- Click on file gslprod20.. (current year)
- Click on FBImport

### **In Free balance -Treasury Management Module**

- Go to Treasury Management Module
- Click on Interface
- Click on Import
- Click on Bank Reconciliation Import
- Click Proceed
- Bank Statements are imported
- Record of all statements for bank accounts loaded
- Delete all files from folder in Drive C.

### **Manual Bank Reconciliation**

- Go to Bank reconciliation and click
- Drop down and select Bank A/C no
- Select the specific bank account required
- Click on details
- Click Proceed
- The manual reconciliation window will open
- Sort the amount on both Cash Book and bank statement in descending or ascending order.
- Check the amounts and references in both Cash Book and bank statement.
- If they are the same, click on both amount
- Click on reconcile set
- Click on Save
- Click Proceed

### **Investigation of errors**

- In some cases, the references are the same, but the amounts differ.
- To investigate, double click on the transaction in the Cash Book to get to the systems generated source document (Receipt, Expense Voucher or Journal) and take the reference number.
- Use reference number to find the source document in Main Accounts Unit
- Source document helps to tell whether a miss-posting was made.
- Go to review bank reconciliation to reverse any mismatch in the reconciliation.
- Use batch headers (Payments or Receipts) to reverse the miss-posting and do the necessary correction

### **End of Year Import of Bank Statement (Cash)**

- After receiving the end of year (31st December ) bank statements from BSL , delete all end of year transfer to 501
- Select all total transfer from various bank accounts and import them separately using 501 end of year code (XXXXXXXX\000\XXXXXXXX\XXXXX\6001)
- Then import the remainder (normal daily transactions) as usual.

### **How to Update the Access Data Base at the Start of the Year for Treasury Statement**

- Open the Access Database
- Under table, copy the previous year's statement paste and rename it to the current year

- Open the renamed (current year ) statement
- Highlight and delete all data therein
- Go under Queries , copy and paste the previous year APPENDING TREASURY ACCOUNT
- Rename it to the current year
- Go to table and select previous year (2019)
- Copy paste and rename it to the Current Year (2020)
- Highlight and delete all contents
- Right click on AAPENDING ( Current year ) and click on Design View
- On the empty Space , right click and select show tables and select the current year
- Use the drop down arrow to change from previous year (eg. Change 2019 to 2020)
- At the top of the screen , click on Design
- Then click on APPEND and change from previous year to current year
- Save

#### **FOR DEPARTMENTAL ACCOUNTS**

- Go to table
- Right click on the DEPT ACCT STMT 2016/2019 and rename it to 2016/2020
- Go to Queries
- Right click on APPENDING to 2016/2019 DEPT ACCT and change to 2016/2020 DEPT ACCT
- Right click on APPENDING TO 2016/2020 DEPT ACCT
- Select Design View
- At the top of the screen , on the Design Menu , select Append
- Change to current year statement
- Save

#### **How to update the Bank Rec no round up at the start of the year.**

- Go to the bank rec no roundup icon
- Click convert
- On the covert box go to fiscal year and change the year
- Go to tables, click on param and change the year in Bracket and the fiscal year

#### **HOW TO LOAD BANK STATEMENT FROM BSL DRIVE**

##### **Treasury**

- Bank statement are loaded daily
- Soft copies of Bank statement are received through BSL Drive
- Soft copies of statement are saved in drive (S) on the desk top
- Open Bank statement from the stated drive (i.e AGD Bank statement )
- Copy Bank statement from Drive (S) to new Excel sheet
- Select cell, click sort filter on menu bar , select custom sorting ; a dialogue box will appear , drop down the arrow on sort bar selecting legacy number and click ok
- After above process, legacy column will be arranged properly
- To enter blank rows on the legacy column use the formula [=right (text , numb char ) ] NOTE : The number of characters to be entered are (7)
- To remove the formula on the formula bar of the Excel sheet, select rows that have formula on the legacy column. Right click on border of the cells, when the star button appears shift

shadow to the right and return to the previous column and release the right click button. A dialogue box will open , select “copy here as value only “

- In order to harmonies figures properly, divide formula by (1) before removing formula
- Copy cheque number that are present for (512 , 515 , and 516) to voucher No. column
- On the voucher ID column change VC to CH for cheque number of (512, 515 and 516) that have been copied to the voucher No. column
- Save to the main account Drive

### **Departmental**

- Select sort and filter on the menu bar , select custom sort , a dialogue box will appear , drop down arrow on sort bar , clicking on legacy No. and click ok
- After the above process, the legacy column will arrange figures in cells
- To enter blank rows in the legacy column , use the formula {= text } and click enter
- To hide the formula, select cells of the legacy column that have formula , right click on the border of cells when the star or plus sign appears , shift shadow to the next cell and return to previous cells and then releases finger on the right click button . A dialogue box will appear , click copy here as values only
- To hide T24 column, select the entire row and right click. A dialogue box will open then select “HIDE”
- Change headings to already worked headings in main account by copying to excel sheet
- Save to main account Drive

**Signed by:**

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**Head of Unit**

## **CASH MANAGEMENT UNIT (CMU)**

This unit is a combination of the treasury management and the cash management. The purpose of the CMU is to establish more cost effective and efficient cash management practices and timely recognition of revenue and expenditures. The unit is responsible for monitoring the Treasury Single Account (TSA) and aggregating cash flow forecast data from MDAs and projects. It supports the Cash Management Committee (CMC) with forecast data for decision making. The CMU carries out the following functions.

### **A. Treasury Single Account Functions**

#### **Opening of Bank Accounts**

- Function carried out for Ministries, Departments, Agencies (MDAs) and Projects
- Letter of request with sufficient justification and supporting documentation are forwarded to the Accountant General.
- Following documents must be provided:
  - Passport pictures
  - Memorandum of Understanding /Agreements
  - Specimen Signature Cards
  - Proof of identity of signatories
- Memo from the AG seeking approval is forwarded to the FS for Minister's approval.
- Minister approves and this is indicated on memo
- Letter requesting the opening of the relevant account is forwarded by the AG to the bank (with a condition for opening account form for BSL only) along with relevant documents. Specimen signature cards must be stamped and signed by the AG or his representative.
- File copies of letter sent are maintained and copies sent to the respective MDAs.
- Bank replies giving us the bank account details.
- The Bank Database is updated.
- Bank account details are printed in a booklet on a quarterly basis and submitted to the Accountant General.

#### **Opening of bank accounts - Schools**

- The following documents are required:
- passport pictures
- Signature Cards
- Minutes of Community and Teachers Association (CTA) Meeting.
- Letter of request from the Ministry of Education, Science and Technology, endorsed by the Minister.
- The cards are endorsed and stamped by the Accountant General or his representative.
- Photocopies of all documents are maintained by the Secretary to and CMU unit

#### **Change of Signatories to Bank Accounts**

- Letter requesting change of signatory is forwarded to the AG
- Letter is accompanied with signature cards, proof of identity and passport pictures.
- Letter requesting change of signatories written by the AG is forwarded to the bank
- Files copies of all documents are maintained by Secretary and CMU.
- Bank Database is updated.



## **Calculation of Weekly Revenue Collections from Revenue Treasury Accounts & TSA**

To prepare the revenue weekly collection on the excel templates; the following steps are to be followed:

- Collect Daily Revenue Statement Summary from BSL
- Input daily balance figure for each treasury accounts in the Excel spread sheet template
- Add the 5-day figure to ascertain the Weekly Cumulative Balance
- Add previous week Year-to-Date balance to Current Week Cumulative Balance to ascertain Current Year-to-Date balance
- Compare Current Year-to-Date balance with BSL Ledger balance to verify accuracy
- Compare total daily figure with Target (Le 20 Bn per day) to ascertain Surplus or Deficit

**Note:** Always indicate when official holiday is declared and no revenue is collected for that day

## **Calculation of Weekly Government Accounts Balances at Commercial Bank and Bank of Sierra Leone**

To prepare the weekly template for government accounts balances in Commercial banks and Bank of Sierra Leone, the following steps are followed

- Received government accounts balances from various commercial banks through hard and soft copies. If hard copies are received through the mails the following steps are taken;
- Calculate the total amount if not stated
- Count the total number of accounts
- Separate the NRA balances including any foreign currency from the other balances
- Separate the various currencies if not separated
- Soft copies are received through the email: agdeptsl@gmail.com and the following steps are taken:
- Save it in the drive in the particular bank folder
- Calculate the total amount if not stated
- Count the total number of accounts
- Separate the NRA balances including any foreign currency from the other balances
- Separate the various currencies if not separated
- Calculate the Treasury Accounts balance by:
- Adding the Ways and Means figure with the Ledger balance in the Daily Summary Report from Bank of Sierra Leone
- Get the Bank of Sierra Leone departmental balances from the "Othergovt Account drive". Check for the NASSIT figure therein and show as "of which NASSIT"
- Insert all figures generated into the Excel Template

### **B. Cash Management Functions**

#### **Processing of Withdrawal Applications**

- A member of CMU staff attends weekly Withdrawal Application Committee Meetings
- The status of financial returns submitted by Projects and Sub vented Agencies is presented.
- Withdrawal Applications are received from the Multi-Lateral Project Division (MPLD) of MoFED.
- Withdrawal Applications are forwarded to the Accountant General, Deputy Accountant Generals and Assistant Accountant Generals.

- They are signed by the authorized signatories (FS and the Accountant General or their representatives) and stamped at the AGD's Secretary's office.
- Withdrawal Applications are photocopied at the MLPD and forwarded to the CMU office.
- Withdrawal Applications are filed by sector

### **Weekly Cash Flow Forecast Preparation**

To prepare the weekly templates for Cash Flow Forecasting for discussion at the Cash Management Committee meetings, a quarterly template for 13 weeks forecast is prepared which have a Snap Shot of Revenues, Expenditures, Financing and Cheque stock. The following steps are followed

#### **Revenues**

- Data is collected from NRA for the different revenue stream for the quarter.
- The different figures provided are rationed to suit the NRA target for week which is Le 100 Bn and are spread for the 13 weeks' period for which the forecast is prepared for.
- After the template is ready, a column for actual is maintained were the actual figures for each week forecast is arranged against the forecast.
- Reconciliation is done with NRA to reflect the actual revenue figures either on a weekly basis or monthly basis.

#### **Expenditures**

Expenditures are divided into statutory, transfer to TSA Agencies, RMFA, SLRSA and NRA standing orders and Non-statutory payment. Statutory payments are those which are priority like salaries, domestic interest, external debts & Non Statutory payment and any other payments deemed as priority. The steps involve are as follows:

#### **Statutory Expenditures**

- Salaries consist of pension and gratuity, NASSIT and MDAs Salaries.
- Domestic interest payments actual received from BSL which comprises of interest from Treasury bills of 91,182 and 364 days, Treasury Bearer Bond, principal and interest, commissions on interest transactions. These are cumulated to have a total interest figure.
- External debts are paid on timeline basis; the only factor to consider is the exchange rate difference. The time of preparing the forecast there is a different rate used as to the time of payments. Therefore, analysis is made with the actual figures to compare with the forecast figures.
- Other priority payments are decided by the Minister or the FS e.g. Ways and Means etc.

#### **Non-Statutory Expenditures**

Payments under this category are paid when funds are available and they are classified as level 2 priority payments. When they are paid, we categorized them as rolled over payments and current year payments; they are mainly Recurrent and Development Expenditures.

#### **Financing**

- This section looks at bridging loan borrowing (proposed offer), Amortization (maturities) and any charges associated with financing

## **Cheques Stock**

This aspect of the forecast templates brings together total commitment of government stock with AGD and BSL that has been process. There are three main columns in this sheet of the template which are Cheques Payables at AGD, Cheques in Hand at AGD and Cheques in Hand at BSL and total liabilities. Under each column the rows are split into the following headings

- Salaries (Pension and Gratuity)
- Cheques at AGD
- Cheques at AGD (Capital Expense)
- Cheques in hand
- Debt service payments

Also, new tables are added to show TSA Agencies Revenue Expenditure on a weekly basis, RMFA and SLRSA table to reflect the same and a table that shows cheques of stock movement from January to December. Steps to input the figures are as follows:

- Payroll data is derived from Payroll unit at AGD which is entered on the payment of stock to reflect the month for which the payroll is to be paid. Note the payroll figures under expenditure sheet is for the quarter that the forecast is prepared for so it is advisable we use the figures that relate to the month or week for which the template is prepared.
- Cheques Payables data is also derived from AGD and is analyzed into the headings under the rows in this column.
- Cheques in Hand data is also derived from AGD and is analyzed into the headings under the rows in this column.
- Cheques in Hand at BSL data is from the ways and means statistical from BSL which is analyzed into the categories as stated on the rows under this heading.

**Signed by:**

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**Head of Unit**

## **PAYROLL AND SEVERANCE BENEFITS UNIT**

The main objective of the Payroll and Severance Benefits Unit is to provide timely and accurate processing and payment of salaries and other related emoluments to Government employees and agencies and payment of end of service benefits to retired public servants.

This unit is a combination of the Payroll and Pensions operations. In a bid to ensure transparency and accountability most payment to staff and pensioners are made directly to their individual accounts held in the various commercial banks and few salaries payment are made through Central Bank.

The payroll system is divided into two: manual vouchers and CSM (Civil Service Management). CSM is further divided into fourteen categories namely;

- Category One: MDAs (Ministries Department)
- Category Two: Police
- Category Three: Teachers
- Category Four: Consultant, and
- Category Five: Military.
- Category Six: Sierra Leone Correctional Center
- Category Seven: Sierra Leone Fire Force
- Category Eight: Sub vented Agencies (SVA)
- Category Nine: Political Class
- Category Ten: Health
- Category Eleven: Universities
- Category Twelve: Local Council
- Category Thirteen: Other Security Agency (OSA)
- Category Fourteen: Political Pension

### **Payroll and Severance Benefits process all salaries and wages Vouchers;**

- Computerized salaries vouchers (i.e. for employee already verified) are printed by this unit for all ministries / department, and agencies )
- Manual salaries vouchers are also processed by this unit for four (4) agencies
- The agency will make a submission of their vouchers to FS for approval
- FS will then submit the vouchers for review or recomputed to the director of Internal audit
- The director of Internal audit will make recommendation for the approval of FS
- After approval the document are sent to Accountant General for processing

### **Procedures for Processing Manual Payment Vouchers**

#### **Stage 1: Receipt of Payment Voucher/Request**

- Receive by AG and minute to DAG, AAG Payroll and later to Head of PSB.
- On receipt of payment request, the head of unit will check all the accompany documentation to ensure that all relevant attachment is in place and the payment dully authorized in compliance with financial regulations.
- The unit Head or his deputy will minute on the forwarding letter authorizing the supervisor to take appropriate action.

## **Stage 2: Payment Is Checked by Manual Payment Supervisor**

The manual payment supervisor will check for the following:

- If the payment has been approved by the various authorities:
  - Financial secretary
  - Director of budget
  - Accountant General
  - Assistant Accountant General
  - Head of Payroll;
- The supervisor will check on the forwarding letter if funds have been inputted on the system for processing. It is always written on the forwarding letter O/C payroll funds have been provided for further processing.
- The supervisor will check the request as against previous returns if there are variances. If there are variances, there should be supporting document to justify the variance.
- If the calculations are correct and whether the reports are prepared according to Financial Reporting Standards.
- If any of the above is missing (1-4) the Manual Payment Supervisor will then not process the document, he or she will forward the request to O/C Payroll for necessary actions.

## **Stage 3-Voucher Is Raised**

- At this stage the supervisor will have raised a voucher for the payment and this will be charged to the appropriate budget line

## **Stage 4-Temporary Save**

- The data entry officer will electronically enter all the information into the Financial Accountability (FA) System and temporarily save the data and forward same to the supervisor for" PERM SAVE".

## **Stage 5-Permanently Save**

- Supervisor checked to ensure that the entries made by the entry officer are not only correct but the payment is charged to the appropriate code and to the right bank account. The supervisor will then permanently save the data.

## **Stage 6- Extract Report Is Produced**

- Head payroll or his deputy will then approve the payment voucher in the system. An extract is produced and forwarded to AAG for finalization.

## **Stage 7-Finalised Extract Is Produced**

- The AAG will call up the various payments in the system relating to a particular extract number; check them on screen against the physical documents to ensure consistency in procedures and processes. If everything is okay a finalized report is produced and endorse by AAG, authorizing the cheque printing Operator to print cheques for such payments.

## **Stage 8-Signed Cheques and Listing Send to Bank of Sierra Leone**

- The printed cheques must have two signatory ( Head of Unit as first signatory & any higher Authority as second signatory )
- The signed cheques together with their listing are forwarded to BOSL for onward transfer to the accounts of the relevant individuals or MDA/Agency.

## **Business Process for the Processing of Payment for End of Service Benefit/Death Gratuities for Civil Servant**

### **Steps 1**

Receipt of files directly from HRMO to do the required calculation and necessary pre audit checks.

- Receive files are checked from the following:
  - Employment letter
  - Letter of last promotion
  - Last paid Certificate
  - Retirement letter
  - In case of death (Death Certificate)
  - Resignation /Disengagement letter
  - Bank Details
  - Photo Copies of I.D. Card, NASSIT/National Passport
- If everything is ok, the files are forwarded to the Supervisor.
- Check for any Advances given or salaries received after retirement date for deductions, no deduction is made for death cases.
- Check for recommendation of payment to beneficiaries from the Administrator and Registrar General
- Request for bank details of beneficiaries if not available.

### **Step 2**

The files are imputed into the pension database 'Temp save'

Access CSM for employee profile then perform the following based on the employee profile

- Determined the Basic salaries/Gross Salaries
- Multiply the basic salaries by twelve months to arrive at the annual basic salary if retirement is prior to Finance Act 2019

### **Step 3**

- The computed end-of-service benefits are forwarded to the Auditor General's Department for verification.

### **Step 4**

- The verified details by the Auditor General are then forwarded to the Accountant General's Department.

### **Step 5**

- The verified audit figures together with the bank details of the retiree/beneficiaries are entered into the system in the Audit Computation and bank details field of the Access Database.
- The Accountant General process payment, request for the allocation of fund and Financial Secretary approval



**Step 6**

- The supervisor will then tick (to be paid and FS approval) in the pension database to produce Voucher-EOS/ Voucher – death gratuity
- Supervisor prepares the IFMIS form and Temp Save. The supervisor will then check details in the IFMIS and Perm Save / temp saved.
- The document is then sent to Head, Payroll and Severance Benefits for finalizing and approved by Assistant Accountant General for final cheque printing.

**Step 7**

- Cheques printed are sent to Bank of Sierra Leone to further remittance to the commercial banks. The commercial Bank will then credit the beneficiaries account

**Signed by:**

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**Head of Unit**

## **RECURRENT & DEVELOPMENT EXPENDITURE (RDE) UNIT**

The main objective of this unit is to process payment vouchers for Ministry, Department and Agency for different payment categories based on Government allocation. The operations of the RDE Unit involve the following.

### **Commitment**

- Commitment Control Form (CCF) received; Stamped and signed by the vote controller.
- An Account Officer check for accuracy of codes and availability of funds.
- Payment is committed, dated and signed if funds are available or correct codes used.
- CCF not committed if funds are not available or incorrect code used.
- CCF is returned to the MDA (Same day)

### **Payment voucher processing roll out MDAs**

- Payment vouchers received by Team Leaders at the Customer Service Centre. Team Leaders check for proper documentation and arithmetical accuracy. If payment vouchers are ok, Team Leader will have then stamped, date and signed the payment voucher
- If payment vouchers are not correct, the Team Leaders will not receive vouchers from the Accountants
- Correct and complete payment vouchers are sent to clerks (Account Officers) for input into the AGD Voucher Tracking Database.
- The correct payment vouchers received by the Team Leaders are forwarded to either the Head R&DE or AAG R&DE for review and finalization if vouchers are ok.
- All reviewed and finalized vouchers are entered in list (spreadsheet) and forwarded to the office of the FS who will then recommend to the minister for Approval
- The Approval is then forwarded to the AGD for cheque printing
- Printed cheques are then forwarded to the R&DE Supervisor for further processing (Printing & listing )
- Printed cheques together with the listing are returned back to either the Head R&DE or AAG R&DE for first signatory
- And then sent to Second signatory (AAG , DAG , AG )
- Cheques are striped, sorted and updated into the cheque database ready to be sent to Bank of Sierra Leone upon approval.
- Upon approval for release to Bank of Sierra Leone, waybill is prepared signed by the AG and sent to BoSL

### **Payment voucher processing non roll out MDAs**

- Input clerks (Account Officers) received stamped payment vouchers from Team Leaders and then temp save in IFMIS and input into the AGD Voucher Tracking Database.
- The Payment Voucher is sent to an Account Officer to Perm Saved into IFMIS.
- The Payment Voucher is sent back to the team leaders for authorization and printing of extract which is sent back to the vote controllers through their accountants for signing.
- Signed Payment vouchers by Vote Controllers are returned to Team Leaders at the Customer Service Centre. Team Leaders check for proper documentation and arithmetical accuracy. If payment vouchers are ok, Team Leader will then have stamped, date and signed the payment

voucher

- If payment vouchers are not correct, the Team Leaders will not receive vouchers from the Accountants
- Correct and complete payment vouchers are sent to clerks (Account Officers) for input into the AGD Voucher Tracking Database.
- The correct payment vouchers received by the Team Leaders are forwarded to either the Head R&DE or AAG R&DE for review and finalization if vouchers are ok.
- All reviewed and finalized vouchers are entered in list (spreadsheet) and forwarded to the office of the FS who will then recommend to the minister for Approval.
- The approval is then forward to the AGD for cheque printing
- Printed cheques are then forwarded to the R&DE supervisor for further processing ( printing & listing)
- Printed cheques together with the listing are returned back to either the Head R&DE or AAG R&DE for first signatory
- And then sent to Second signatory (AAG , DAG , AG )
- Cheques are striped, sorted and updated into the cheque database ready to be sent to Bank of Sierra Leone upon approval.
- Upon approval for release to Bank of Sierra Leone, waybill is prepared signed by the AG and sent to BoSL

## **Cash office / Customer Services Centre**

### **Step 1**

- Receive newly printed Cheques and payment vouchers separately from team coordinator or O/C other charges.
- Each cheque is then attached to its respective payment voucher.

### **Step 2**

- Updating newly printed cheques in the cash office data base by indicating date sent for signing.

### **Step 3**

- Each cheque and payment voucher are then grouped by the various MDAs categories of payment (i.e. Subvention/Grant, fuel, Imprest, Embassy, Per Diem etc.) and according to cheques amount range (i.e. below and above payments) packed into their respective cheque's boxes.
- The boxes are then distributed by the messengers to the various signatories for cheques signing.

### **Step 4**

- Before the end of every working day, cheques boxes are return from signatories to cash office. Cheques boxes will be checked in order to regularly update the data base. Cheques that have complete signatories (i.e. having two signatures) will be updated by un ticking the sent for signing column in the data base, or if a cheque is queried due to insufficient documentations, that cheque is updated in the data base by ticking the sent to team leader column and also tick the name of the team leader responsible for processing that particular MDA's payment vouchers. If a cheque is neither query nor having two signatures its status in the data base will still remain the same, (i.e. cheques for signing).

### **Step 5**

- When cheques are queried it is entered in a query cheques way book and forward only the payment voucher to the team leaders in order for them to liaise with the MDA'S concern.

- When these queries are addressed the respective payment, vouchers are return to the team leaders. The team leaders do the necessary entry in the query cheques way book and forward to cash office in order for the cheques to be sent for signature again.

#### **Step 6**

- After the cheque have completed the signing stage, it is strip off from the payment voucher, file the cheque stub, strip duplicate copy of payment voucher and ministerial approval attach to the original cheques packed in paper files awaiting instruction to send to Bank of Sierra Leone.

#### **Step 7**

- Prepare bank listings and way list for sending cheques to Bank of Sierra Leone.
- To generate a list of processed payment vouchers from the Data Base of vouchers sent to archive to be forwarded to O/C Stores and Records.
- To file cheques stubs, enter details in a cheque's stubs register and issue cheques stubs to Accountant of MDAs.
- To issue per-diem cheques to payees and do the appropriate entries in the record book.

#### **Filling of records**

- To prepare cancelled cheques advice, signed by the head of the other charge's unit and forward to the Financial and Management Account Unit for cheques annulment
- To prepare redirection letters to Bank of Sierra Leone base on appropriate documentations.
- To prepare daily report to the Accountant General which shows the following cheques analysis:
  - Cheques with Cashier
  - Cheques for Signatories
  - Cheques with Queries

#### **Expenditure voucher**

Receive payment voucher from supervisor and enter it in to the system using the following steps

- Go to Expense Voucher
- Click on Expenditures
- Drop down will appear
- Click on vendor to search for the Business Name
- Click on add at the top of the window screen
- Enter the vendor name
- Click on Obi and enter the CCF number
- Click on GSL off set code then enter 7998
- Click to the bank select 512
- Click on Receipt date and enter the date
- Click on amount and enter the net figure
- Click on description highlight control C
- Click on action at the top of the screen then Temp save and enter the voucher number

#### **All vendor input**

- Receive Voucher from front desk
- Go to Free Balance
- Click on control mode
- Click on tables
- Click on Expense/Revenue table

- Drop down will appear
- Click on vendor
- Click on add at the top of the window screen
- Enter vendor name, address, bank branch, and bank account number
- Click on save at the top of the window screen

Signed by:

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Head of Unit

## MONITORING AND EVALUATION UNIT

The M&E Unit is being established to function as a performance management tool that facilitate the AGD to gather, disseminate and utilized information and data to improve internal operations and add value to the Department through achieve targets and innovation. The objective of this Unit is to provide quality assurance on the processes and by helping the AGD to track, analyze and report on relevant information and data throughout its operation i.e. transparency and accountability. Through the M&E Unit, the AGD is able to see it progress and identify gaps as they arise and make timely amendments to achieve the desired results i.e. improved performance. The Unit promotes learning and data driven decision making. It enables the Department to establish links between the Past, Present and Future actions to improve the AGD operations and service delivery.

### Foreign Missions Returns

- At the end of each quarter, financial returns are received from Foreign Missions Embassies/ High Commissions through Ministry of Foreign Affairs and International Cooperation or via E-mail.
- These financial returns should include Extra budgetary/ Sub vented Agency Report. Cashbook, Expenditures analysis, Revenue Analysis, Bank statements and Bank Reconciliation Statements.
- Extra budgetary/ Sub vented Agency Report - This is a summary of the financial operations of the mission the Bank and Account name and the account number.
- Cash Book- This is a record of details of daily financial Transactions and should be analyzed and closed at the end of each month. The closing page of the cash book (copy) should be part of the reports. A cash book should be kept for every Bank account.
- Expenditure Analysis - This is a detailed analysis of your mission's cash outflows and should be sufficiently headed to include all categories of expenditures. The "Others" as a category should not exceed 10% of the total expenditure indicated in the report except for a one-off payment that cannot be specifically classified under the existing regular heads.
- Revenue Analysis – This is a detail analysis of cash collected and paid into the bank.
- Bank Reconciliation Statement - This is to ensure that the records kept by the Bank on your bank account are in terms with your own records kept in terms of the Cash Book. A Bank Reconciliation should be carried out on every Bank account held by you
- The reports are carefully reviewed to ascertain correctness and accuracy in line with the agreed format.
- Discrepancies on issues identified from the reports are communicated back to the reporting officers for corrective measures.
- Quarterly certificate of submission is prepared and forwarded to R&DE customer service Centre for compliant Foreign Mission

### Test run Report (Recurrent & Development Expenditure Unit)

- Obtain soft copy of Expense Analysis from the supervisor, Recurrent & Development Expenditure Unit.
- Select random expenses from the Expense Analysis for different categories of expense from different MDAs.
- Obtained the hard copy vouchers for the MDAs selected from Stores and Records Centre (SRC)
- Stores and Records Centre should provide these vouchers within 24 hours of request being made by M&E which serve as a test for retrieval of documents within the stated period.
- Each voucher tested is carefully checked to ascertain whether in line with the agreed



checklist.

- Record all findings in a spread sheet.
- Findings in a way of draft Report addressed to the Heads, R&DE and SRC for possible response.
- M&E looked into the response provided and makes necessary adjustments to the Draft Report accordingly through the Assistant Accountant General with copies to Recurrent and Development Expenditure (R&DE) and Stores and Records Center (SRC).

### **Review of management letters/audit report**

- Update of Audit Register
  1. Update audit register as and when MDA's Management Letters/Audit Reports are received from Audit Service Sierra Leone
  2. Obtain soft copy of Audit report from the Audit team at Parliament
  3. Look for unresolved issues from findings by the Auditors.
  4. Enter all unresolved issues into the audit register

### **Issues of Management Concerned**

1. Receive audit report from Audit Service Sierra Leone
2. Look for unresolved issues relating to the Accounting Officer attached to the MDA being audited.
3. Bring out these issues and entered them into a spread sheet
4. Forward these issues to DAG through AAG
5. Draft a memo to the Permanent Secretaries concerned.

### **Payroll Quality Assurance (PQA)**

At the end of each month, before the finalization of the payroll, the Payroll Quality Assurance Team carryout the following procedures to verify the correctness of pay run for the month.

- Review is being done for all pay category of the Government Payroll (MDA, Teachers, Military, Political Class, Sub vented Police)
- Print out report for Arrears and Leave of the payroll is obtained.
- Leave allowances for the month under review is compared to previous months to ensure that allowances are not paid double to staff
- Documents are requested for all arrears to substantiate the claims
- Deductions for each pay category are carefully checked to ensure correctness
- Allowances given for each pay category are carefully checked to avoid duplication
- Issues identified are resolved before finalization of the payroll
- Team members signed off

Signed by:

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Head of Unit

## STORES AND RECORDS UNIT

The Stores and Records Unit comprises two sections namely the Stores Section and the Records Section. The stores section is responsible for the safe custody of all store items procured for the Department, maintaining good stores recordkeeping and ensuring that the delivery of stock items is done in an effective and efficient manner.

The Records Section on the other hand is responsible for the efficient management and archiving of document that have completed their trail of use. The unit as a whole is an integral part of the Department carrying out routine activities of receiving, processing, storing, and retrieval and making records available to key stakeholders (i.e. The Sierra Leone Police, Audit Service Sierra Leone, Anti-Corruption Sierra Leone and other MDA'S) for the purposes of reference, audit inspection and scrutiny. In short, then Records section was designed as an intermediate storage repository for the low-cost stacking, maintenance and communication of semi-current or semi active records pending their ultimate disposal.

### A. THE STORES SECTION

This section performs the following functions:

#### Stage 1

- The store keeper prepares stock levels report which is sent to the Head of Stores and Records Unit for onward transmission to the Head of Administration and Central Services for necessary action

#### Stage 2

- The Store keeper receives procured items from suppliers, signs the delivery note, and tidily packs the items in the store.

#### Stage 3

- The store keeper takes the items on charge in the Allocated Stores Ledger.

#### Stage 4

- The items are entered into the system

#### Stage 5

- The Store keeper should ensure that he receives requisitions from various units which are endorsed by the AAG, Head of Administration or the Head of Stores and Records unit

#### Stage 6

- The stores keeper should ensure that he prepares the Store Issue Voucher (SIV) for the requesting unit representative to sign for the items requested.

#### Stage 7

- Upon issue of item (s) both in allocated stores ledger and the system

#### Stage 8

- The Store keeper should inform the AAG, Head of Administration and Head of Stores and

Records Unit in writing about any damaged items in the store

**Stage 9**

- The store keeper should prepare a list of damaged or unserviceable items to the Head of stores and Records which is forwarded to the Stores Controller for Verification and disposal

**Stage 10**

- The store keeper should always ensure that the store is tidy and the items are properly packed

**B. THE RECORDS SECTION:**

This section carries out the following activities:

Retrieval of payment vouchers in the records section

**Stage 1**

- Only MDA staffs are allowed to retrieve vouchers from the AGD Records Unit

**Stage 2**

- The respective MDA should present a letter to the Accountant General requesting for the release of certain voucher(s)

**Stage 3**

- The AGD will reply by presenting the policies and procedures for retrieval of vouchers from the Stores Records Unit (i.e. to agree with the condition or not)

**Stage 4**

- The respective DAG'S or AAG'S will forward the request letter to the Head of Stores and Records Unit

**Stage 5**

- The Head of Stores and Records will then forward the original copy of the request letter to the Supervisor to search and release the voucher(s) in question

**Stage 6**

The withholding period of vouchers should not exceed two weeks, but it is optional for the MDA to make photocopies whether they want to retain the vouchers for a long period

**Stage 7**

In the case wherein the MDA requesting already has large quantities of vouchers in their possession, they will not be allowed to retrieve additional vouchers

**Stage 8**

- MDAs are expected to take good care of vouchers in their possession and to return them in the state that they taken

**Stage 9**

- The voucher requested should be recorded in a specific register and should be signed for by the staff requesting before and after use

**Stage 10**

- MDAs should be aware that they are dealing with accounting and delicate records which must be treated with utmost confidentiality. Punitive measures will be instituted against records alteration, mutilation, misplacement, destruction or damage.

### **Dealing with Recurrent and Development Expenditure Vouchers (Other Charges Vouchers)**

The procedures and processes involved in dealing with Recurrent and Development Expenditure vouchers are indicated in the following stages.

#### **Stage 1**

- Recurrent and Development Expenditure Vouchers are received from the Customer Services Centre

#### **Stage 2**

- Upon receipt the vouchers are verified against the depositing or receiving list of vouchers

#### **Stage 3**

- Staff of the Records Unit identifies the MDAs against each voucher and impose the date of receipt on each voucher

#### **Stage 4**

- The vouchers are sorted by their various MDAs according to month and year

#### **Stage 5**

- The vouchers are labeled and tied in reasonable bundles

#### **Stage 6**

- Records staff would shelve the voucher bundles according to the stacking arrangement of the storage room

#### **Stage 7**

- The Records staff will retrieve vouchers on shelves on the basis of approved requests

### **Dealing with other transactional records**

The Records Unit does not exclusively deal with vouchers alone but also processes other transactional records of the Department. The procedure and processes involved in dealing with such records are indicated below.

#### **Stage 1**

- A duplicate records deposit or transfer list is accompanied or received with the records from the transferring unit

#### **Stage 2**

- The records are verified by Records staff against the records transfer lists

#### **Stage 3**

- A records staff will acknowledge receipt of the documents by signing the transfer lists. A copy of the list is retained in the Records Unit and the other sent to the depositing Unit

#### **Stage 4**

- The deposited documents are sorted, bundled, labeled and stacked on shelves.

**Stage 5**

- Deposited records can be located on shelves by their respective units.

**stage 6**

- Documents in storage are retrieved based on approved requests

**Stage 7**

- All requested document (s) are entered in loan registers

**Signed by:**

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**Head of Unit**

## **STRATEGIC ACTIVITIES OF THE AGD BY UNITS**

### **ADMINISTRATION AND CENTRAL SERVICES UNIT**

No	ACTIVITIES	TIMELINE
1	Budget Preparation: <ul style="list-style-type: none"> <li>• Preparation of annual financial budget.</li> <li>• Preparation of quarterly\ half yearly</li> <li>• Facilitate budget committee meetings</li> <li>• Preparation of annual Procurement plan</li> </ul>	Quarterly/Half Yearly/Yearly
2	Budget Execution: <ul style="list-style-type: none"> <li>• Preparation of PET forms</li> <li>• Processing of payment vouchers</li> <li>• Preparation of LPOs\RFQs</li> <li>• Facilitate procurement committee meetings</li> <li>• Facilitate evaluation committee meetings</li> </ul>	Daily/Quarterly/Half Yearly/Yearly
3	Human Resources: <ul style="list-style-type: none"> <li>• Preparation of annual manpower plan</li> <li>• Preparation of staff training plan</li> <li>• Monitor the attendance, activity and welfare of staff</li> <li>• Facilitate the training of staff: Professional, Academic and short courses (internal &amp; external)</li> <li>• Ensures that staff are provided with the necessary resources to carry out their duties</li> <li>• Maintain and update personnel files and database</li> <li>• Facilitate the compilation and submission of IPAS to HRMO for staff appraisal</li> </ul>	Daily/Quarterly/Half Yearly/Yearly
4	Fixed Asset Management: <ul style="list-style-type: none"> <li>• Maintain and update Fixed Asset Register</li> <li>• Labelling of all fixed Asset</li> </ul>	Daily/Quarterly/Half Yearly/Yearly
5	Staff Loan: <ul style="list-style-type: none"> <li>• Issue out loan to civil servants and parliamentarians</li> <li>• Maintain and update loan file</li> <li>• Maintain and update loan data base</li> <li>• Reconcile staff loan data base with CSM, and FA</li> </ul>	Daily/Monthly

**Signed by:**

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**Head of Unit**



## FINANCIAL AND MANAGEMENT ACCOUNTS UNIT

NO	ACTIVITIES	TIMELINE
1	Preparation of Annual Statement of Public Accounts	Annually (January to March)
2	Preparation of Statement of Fiscal Performance	Monthly
3	Carrying out daily reconciliation of Treasury Accounts <ul style="list-style-type: none"> <li>• Updating the Cash Book and posting to the General Ledger</li> <li>• Loading of bank statement into the IFMIS Systems</li> <li>• Uploading treasury and departmental bank accounts into the access database</li> </ul>	Daily Daily Daily
4	Monthly review of bank reconciliation from MDA's	Monthly
5	Review of Financial Statements prepared by Ministry, Department, Sub-vented Agencies and Projects	Quarterly
6	Preparation of quarterly Statement of the Central Government	Quarterly

**Signed by:**

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**Head of Unit**

**CASH MANAGEMENT UNIT**

NO	ACTIVITIES	TIMELINE
1	Preparation of cash flow forecast for decision making by cash management committee; <ul style="list-style-type: none"> <li>• Cash flow forecast</li> <li>• Stock of crystallized cheques analysis [AGD and BSL]</li> <li>• Analysis of Transfer to TSA Agencies</li> <li>• Analysis of TSA Agencies revenue</li> <li>• Analysis of cheques management stock [i.e. pre and post]</li> </ul>	Weekly
2	Computation of Government accounts balances by bank and currency <ul style="list-style-type: none"> <li>• Sierra Leone Commercial Bank</li> <li>• Vista Bank</li> <li>• Guarantee Bank</li> <li>• Access Bank</li> <li>• Bank of sierra Leone</li> <li>• Keystone Bank</li> <li>• Skye Bank</li> <li>• Zenith Bank</li> <li>• United Bank for Africa</li> <li>• First Bank of Nigeria</li> <li>• Union Trust Bank</li> <li>• Eco Bank</li> <li>• Commerce and Mortgage Bank</li> <li>• Standard Chartered Bank</li> <li>• Rokel Commercial Bank</li> </ul>	Weekly
3	Analysis of Government account by category in the TSA data base; <ul style="list-style-type: none"> <li>• Ministries</li> <li>• Departments</li> <li>• Agencies</li> <li>• Projects</li> <li>• Council</li> <li>• Parastatal</li> <li>• School</li> <li>• Transit</li> <li>• Treasury</li> <li>• Trust</li> <li>• Semi-Autonomous Agencies</li> <li>• TSA Agencies</li> </ul>	Weekly and Monthly
4	Facilitating Government Bank Account Processes; <ul style="list-style-type: none"> <li>• Account Opening and closing by MDA'S and Banks</li> <li>• Change of signatories by MDA'S</li> <li>• Change of Account Names</li> </ul>	

5	Updating Bank Database <ul style="list-style-type: none"> <li>• Updating Numbers of Account by Bank and by category [i.e. count by bank Report]</li> <li>• Ministries</li> <li>• Department</li> <li>• Sub vented Agencies</li> <li>• Project</li> <li>• Semi-autonomous Agencies</li> <li>• Parastatals</li> <li>• Transit</li> <li>• Treasury</li> <li>• Council</li> <li>• Trust</li> <li>• Schools</li> </ul>	Weekly
6	Reviewing of Withdrawal applications by; <ul style="list-style-type: none"> <li>• MDA'S</li> <li>• Project</li> <li>• Donors</li> </ul>	Weekly

**Signed by:**

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**Head of Unit**

**PAYROLL AND SEVERANCE BENEFITS UNIT**

No	ACTIVITIES	TIMELINE
1	Update and process payroll data for Universities, Subvented Agencies, Political Class and Pension.	Monthly
2	Verification of Amendment to payroll data before pay run	Monthly
3	Calculate and finalise payroll for the month of different categories (Forces, MDAs, Teachers, SVAs, University, Political Class, Local Council and Political Pension)	Monthly
4	Generate Statistical analysis for approval	Monthly
5	Generate validation reports for Payroll Quality Assurance Team	Monthly
6	Monitor Payment for all categories are done on time and correctly	Monthly
7	Processing of End of Service Benefit	Monthly
8	Compile monthly wage bill report for management	Monthly

**Signed by:**

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**Head of Unit**

**RECURRENT AND DEVELOPMENT EXPENDITURE**

NO	ACTIVITIES	TIMELINE
1	Accounting and Processing of payments vouchers for <ul style="list-style-type: none"> <li>• Roll Out MDAs</li> <li>• Non - Roll Out MDAs</li> </ul>	Ongoing
2	Commitment Control for <ul style="list-style-type: none"> <li>• Non - Roll out MDAs</li> </ul>	Ongoing
3	In-Year Reporting <ul style="list-style-type: none"> <li>• Withholding Tax Report</li> <li>• Contract Analysis</li> <li>• Cheques Payables/In Hand</li> </ul>	Monthly Daily Daily
4	Imprest Control <ul style="list-style-type: none"> <li>• Standing</li> <li>• Special</li> </ul>	Ongoing Ongoing
5	Maintain Vendor Database	Ongoing
6	Cheque printing	Ongoing
7	Treasury Management	Ongoing

**Signed by:**

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**Head of Unit**

## MONITORING AND EVALUATION UNIT

No	ACTIVITIES	TIMELINE
1	Strategic Plan for the ministry <ul style="list-style-type: none"> <li>• PTT</li> <li>• Budget Implementation Policy</li> </ul>	Monthly
2	Payroll Quality Assurance (PQA) <ul style="list-style-type: none"> <li>• MDA</li> <li>• Sub vented Agencies</li> <li>• Teachers</li> <li>• Universities</li> <li>• Forces (Police, Military, Correctional Services, Fire Force, ONS etc.)</li> </ul>	Monthly
3	Review and monitoring of Salary Advance	Monthly
4	Foreign Missions Report (23 Missions)	Weekly Quarterly/
5	Review of Audit Management letters <ul style="list-style-type: none"> <li>• update of Audit Register</li> <li>• Issues of Management Concern</li> </ul>	Weekly Monthly
6	Review of Admin in year Reports <ul style="list-style-type: none"> <li>• Fuel</li> <li>• Cashbook</li> <li>• Imprest Accounts</li> <li>• Payment Vouchers</li> <li>• Stationery Reconciliation</li> <li>• Stores Management</li> </ul>	Monthly Monthly Monthly Quarterly Monthly Quarterly
7	Test run <ul style="list-style-type: none"> <li>• Completeness of Payment Vouchers in line with checklist</li> <li>• Correctness of documents attached to Payment Vouchers</li> <li>• Retrieval of Payment Vouchers from Stores and Records Unit within 24 hours.</li> </ul>	Quarterly
8	Pension Database	Quarterly
9	Cheque Printing	Ongoing
10	Monitor AGD Publication on MoF Website such as monthly Fiscal Reports	Weekly/Monthly
11	Preparation of Annual Report of the Department	Yearly

**Signed by:**

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**Head of Unit**

Accountant General Department

**FINANCIAL MANAGEMENT SYSTEMS UNIT**

NO	ACTIVITIES	TIMELINE
1	Provide technical support for TSA Phase II implementation	On-going
2	<p>Manage and coordinate the development of the Electronic Funds Transfer System until project completion.</p> <ul style="list-style-type: none"> <li>• Develop concept note for EFT project and seek approval</li> <li>• Develop and review EFT requirement for the Developers Free balance proposal/contract for signing</li> <li>• Finalise and submit Free-balance proposal/contract for signing</li> <li>• Conduct virtual consultative meetings with Developers as and when requested or necessary</li> <li>• Facilitate project kick off</li> <li>• Review inception and story board reports.</li> <li>• Engage in constant consultation of prototype</li> <li>• Engage in various extensive test types and cases on prototype and review results</li> <li>• Engage in Go live, monitoring and evaluation.</li> </ul>	On-going
3	<p>Coordinate and provide Technical Support for IFMIS software upgrade to a web platform</p> <ul style="list-style-type: none"> <li>• Planning/Feasibility analysis</li> <li>• Formulae and forward application requirements to IFMIS vendor</li> <li>• Engage in consultations with software vendor</li> <li>• Review zero and subsequent draft</li> <li>• Monitor software design</li> <li>• Coordinate review prototype</li> <li>• Coordinate implementation and integration</li> <li>• Monitor and review EFT application testing</li> <li>• Coordinate Go live and maintenance</li> </ul>	Weekly
4(a)	<p>Reduce call-to-fix times for IFMIS issues at Head Quarters by being more responsive</p> <ul style="list-style-type: none"> <li>• Develop a ticketing system both manual and automated to track and respond to ICT issues quickly</li> <li>• Monitor call-to-fix time to minimise it</li> </ul>	Weekly
4 (b)	<p>Reduce call-to-fix times for IFMIS issues at rolled-out MDAs by being more responsive</p> <ul style="list-style-type: none"> <li>• Develop a ticketing system both manual and automated to track and respond to ICT issues quickly</li> <li>• Monitor call-to-fix time to minimise it</li> </ul>	Weekly
5	<p>Training of Trainers and Trainees of IFMIS users</p> <ul style="list-style-type: none"> <li>• Conduct training of IFMIS Trainers</li> <li>• Conduct training of perspective IFMIS trainees</li> <li>• Conduct re-training of IFMIS users</li> <li>• Prepare evaluation report</li> </ul>	Monthly

**Signed by:**

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**Head of Unit**



**STORES AND RECORDS UNIT STORES**

No	ACTIVITIES	TIMELINE
1	Receiving of store items <ul style="list-style-type: none"> <li>• Recording of all items received in the Allocated Store Ledger</li> <li>• Stack all items received in store</li> <li>• Maintain and update Allocated Stores Ledger</li> </ul>	Daily
2	Issuing out of stock items to units within AGD and Accountable documents to MDAs <ul style="list-style-type: none"> <li>• Receiving stores Requisition from various units/MDAs</li> <li>• Issuing out requested item as per request</li> <li>• Maintaining and updating of Store Issuing Voucher (SIV)</li> </ul>	As and when items are required by users
3	In- year Reporting <ul style="list-style-type: none"> <li>• Preparation of quarterly Stock balance report</li> <li>• Preparation of Annual Stock balance report</li> </ul>	Annually

**RECORDS**

No	ACTIVITIES	TIMELINE
1	Archiving <ul style="list-style-type: none"> <li>• Receiving of Records/Documents across all units within the Department</li> <li>• Labelling and shelving of documents for easy retrieval</li> <li>• Decongestion of inactive records stored at various Units, for onward transfer to Records Centre</li> <li>• Maintaining and updating of the Electronic Records Management System (ERMS)</li> </ul>	Daily
2	Issuing out of Records/Documents <ul style="list-style-type: none"> <li>• Attending to request from various requesting Agencies i.e. ACC, ASSL, etc.</li> </ul>	

**Signed by:**

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**Head of Unit**

**THE END**



## **Office Address**

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