

Spending Units as Treasury Digital Clients

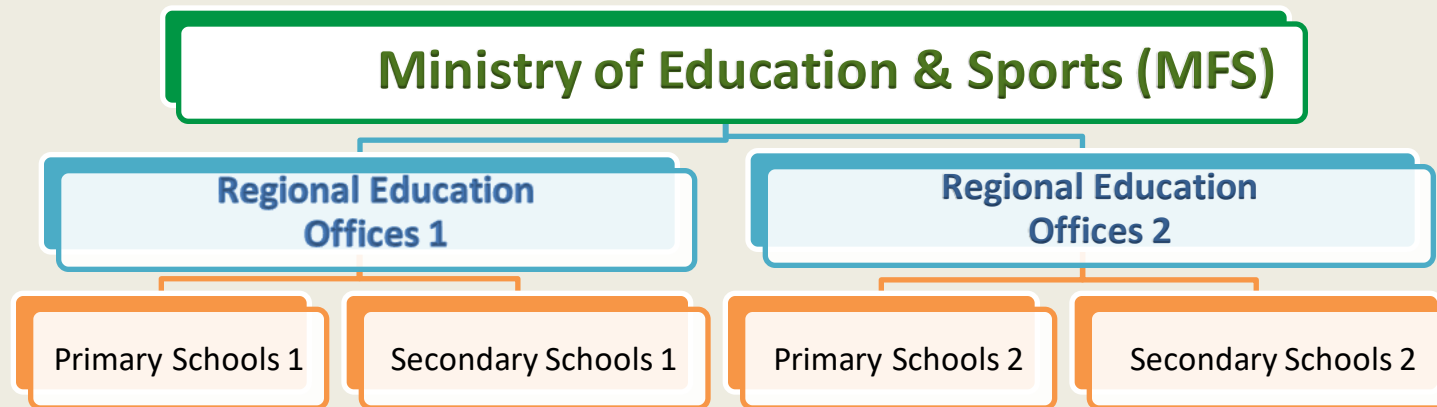
Group discussion:

Providing Treasury Services to: Primary & Secondary Schools (PSS)

1. PSS as subordinated spending units of REOs
2. Executing payments for PSS
3. Accounting and reporting by PSS
4. Future plans

PSS as spending units

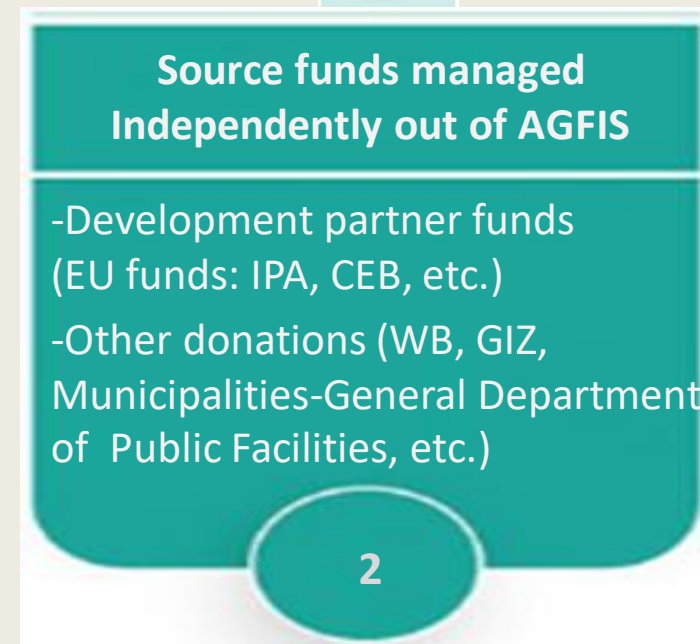
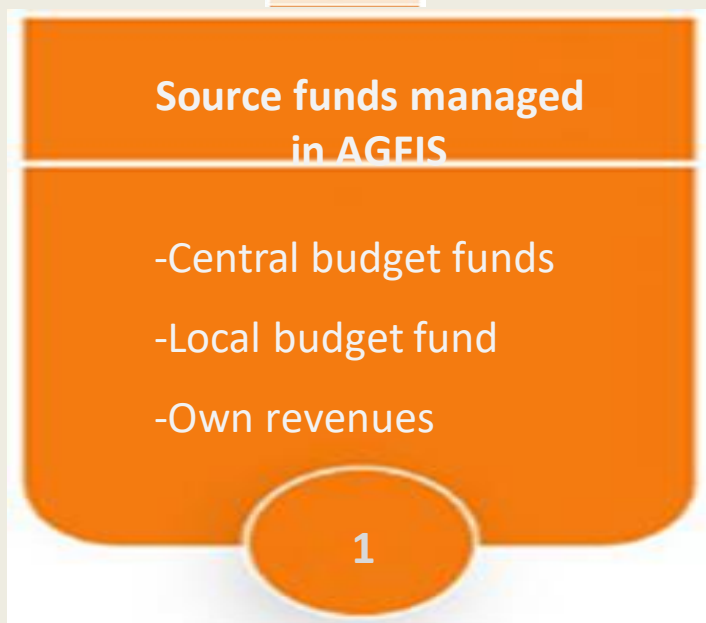
✚ Hierarchy applies to PSS:



✚ Payments/Receipts are processed through AGFIS **indirectly** by higher level institutions: Regional Education Offices (REO), which have access to electronic archive.



The sources of revenues:



Executing Payments for PSS

PSS submit payments requests, attaching justified documentation, on paper, to REOs

The transactions procedure of REOs vary depending on the source of PSSs' funds:

I-Budget funds



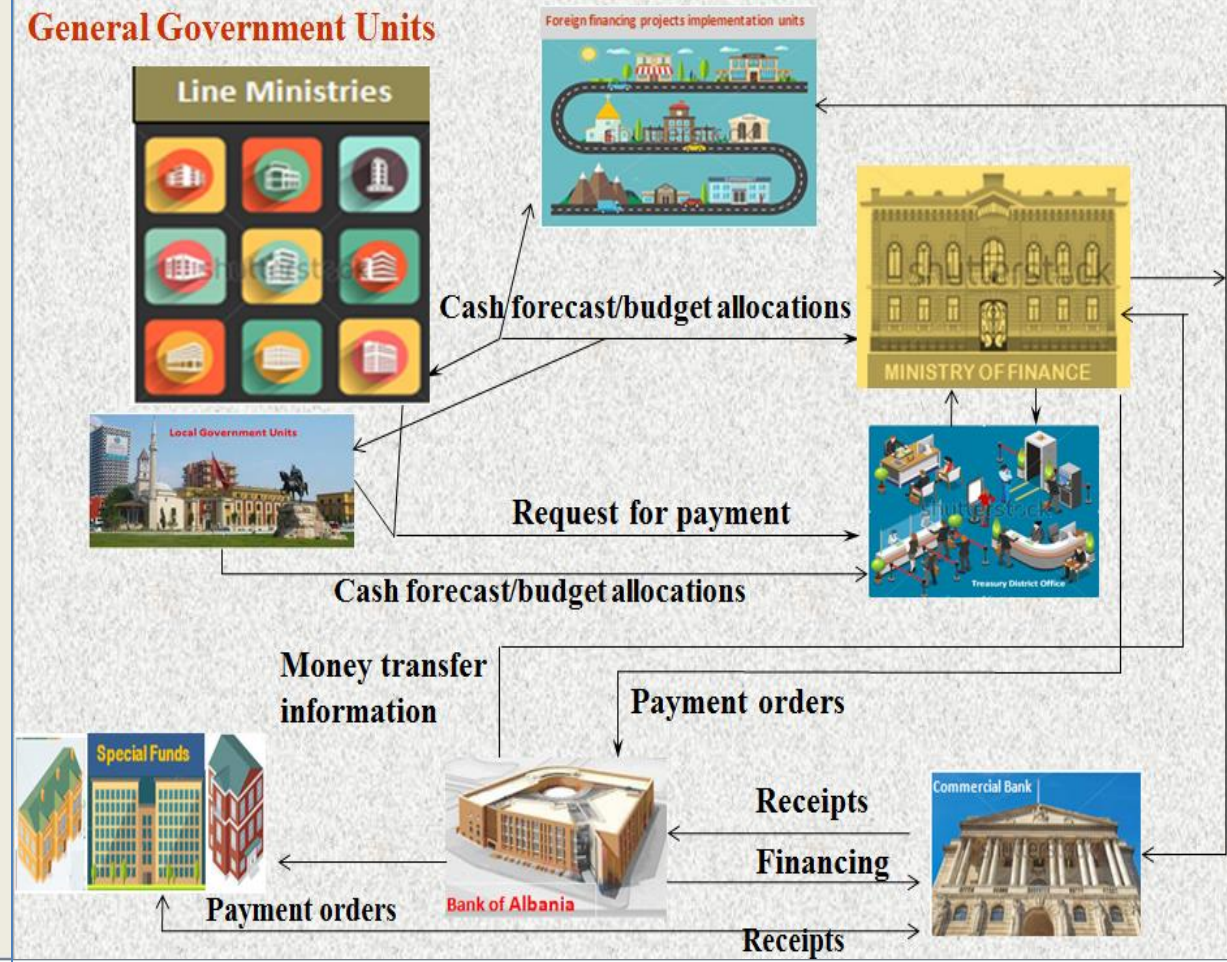
1. Budget funds are recorded in AGFIS from MES by annual amount approved for REOs,
2. Monthly cash plans are recorded in AGFIS from MES,
3. During the year are updated If there are changes approved,
4. Expend/Pay through TSA.

II-Own revenues



1. Own revenues are reconciled with AGFIS from REOs by banking system information,
2. Record cash plan in AGFIS by respective amount of own revenues,
3. Expend/Pay through TSA.

Payment - Albanian Centralized Model



ACCOUNTING AND REPORTING BY PSS

- ✚ REOs hold the accounting and report periodically to MES for the PSS's fiscal indicators.
- ✚ Regional Education Offices report all PSS's funds and activities in monthly basis.
- ✚ There is a database for PSS's transactions in AGFIS, which is published monthly in the link: https://financa.gov.al/realizimi-accrual_cash/
- ✚ There are published daily the payments data for REO-PSS's transactions in AGFIS, in the link: <https://financa.gov.al/pagesa-te-kryera-nga-drejtoria-e-pergjithshme-e-thesarit/>
- ✚ REOs consolidate the financial statement data of the subordinated units by other system and adjust them in AGFIS (13th period).

Example of database for PSS in AGFIS published

| EN | DESC | MIN | DESCRIPTION | INSTITU | DESCRIPTION | CHA | PROC | DESCRIPTION |
|-----|---------|-----|-----------------------|---------|---------------------------------|-----|-------|---|
| 001 | Central | 11 | Ministria e Arsimit S | 1011015 | Zyra Vendore Arsimore, Korçë-F | 01 | 09120 | Arsimi bazë përfshirë sistemin e arsimit parashkollor |
| 001 | Central | 11 | Ministria e Arsimit S | 1011015 | Zyra Vendore Arsimore, Korçë-F | 01 | 09230 | Arsimi i mesëm i përgjithshëm |
| 001 | Central | 11 | Ministria e Arsimit S | 1011015 | Zyra Vendore Arsimore, Korçë-F | 01 | 09120 | Arsimi bazë përfshirë sistemin e arsimit parashkollor |
| 001 | Central | 11 | Ministria e Arsimit S | 1011015 | Zyra Vendore Arsimore, Korçë-F | 01 | 09230 | Arsimi i mesëm i përgjithshëm |
| 001 | Central | 11 | Ministria e Arsimit S | 1011015 | Zyra Vendore Arsimore, Korçë-F | 01 | 09120 | Arsimi bazë përfshirë sistemin e arsimit parashkollor |
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| 001 | Central | 11 | Ministria e Arsimit S | 1011015 | Zyra Vendore Arsimore, Korçë-F | 01 | 09230 | Arsimi i mesëm i përgjithshëm |
| 001 | Central | 11 | Ministria e Arsimit S | 1011002 | Zyra Vendore Arsimore, Berat (C | 01 | 09120 | Arsimi bazë përfshirë sistemin e arsimit parashkollor |
| 001 | Central | 11 | Ministria e Arsimit S | 1011002 | Zyra Vendore Arsimore, Berat (C | 01 | 09230 | Arsimi i mesëm i përgjithshëm |
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| 001 | Central | 11 | Ministria e Arsimit S | 1011002 | Zyra Vendore Arsimore, Berat (C | 01 | 09230 | Arsimi i mesëm i përgjithshëm |
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| 001 | Central | 11 | Ministria e Arsimit S | 1011002 | Zyra Vendore Arsimore, Berat (C | 01 | 09230 | Arsimi i mesëm i përgjithshëm |

Example of database for PSS in AGFIS published Ongoing

| EC_AC | DESCRIPTION | TDO | PROJE | DESCRIPTION | ACC_DR |
|---------|-------------------------------------|------|---------|---|-----------|
| 6011100 | Kontribute per sigurime shendetes | 1515 | 91103AB | Nxënës perfitues të shërbimit arsimor ne sist | 656,239 |
| 6011100 | Kontribute per sigurime shendetes | 1515 | 91104AA | Nxënës që regjistrohet dhe ndjekin arsimin e | 218,526 |
| 6001001 | Paga neto për punonjesit e miratua | 1515 | 91103AB | Nxënës perfitues të shërbimit arsimor ne sist | 656,239 |
| 6001001 | Paga neto për punonjesit e miratua | 1515 | 91104AA | Nxënës që regjistrohet dhe ndjekin arsimin e | 218,525 |
| 6023900 | Shpenzime te tjera transporti | 1515 | 91103AD | Nxenes dhe mesues qe u garantohet shërbim | 1,185,600 |
| 6023900 | Shpenzime te tjera transporti | 1515 | 91104AB | Meseues te AML qe perfitojne shërbimin e tra | 618,631 |
| 6023900 | Shpenzime te tjera transporti | 1515 | 91104AB | Meseues te AML qe perfitojne shërbimin e tra | 345,011 |
| 6061041 | Shpenzime per situata te veshtira e | 1515 | 91103AB | Nxënës perfitues të shërbimit arsimor ne sist | 60,000 |
| 6061041 | Shpenzime per situata te veshtira e | 1515 | 91104AA | Nxënës që regjistrohet dhe ndjekin arsimin e | 30,000 |
| 6011100 | Kontribute per sigurime shendetes | 0202 | 91103AB | Nxënës perfitues të shërbimit arsimor ne sist | 605,399 |
| 6011100 | Kontribute per sigurime shendetes | 0202 | 91104AA | Nxënës që regjistrohet dhe ndjekin arsimin e | 204,802 |
| 6010100 | Kontribute per sigurime shoqerore | 0202 | 91103AB | Nxënës perfitues të shërbimit arsimor ne sist | 5,469,930 |
| 6010100 | Kontribute per sigurime shoqerore | 0202 | 91104AA | Nxënës që regjistrohet dhe ndjekin arsimin e | 1,807,159 |
| 6001099 | Shtesa page te tjera | 0202 | 91103AB | Nxënës perfitues të shërbimit arsimor ne sist | 22,700 |
| 6001099 | Shtesa page te tjera | 0202 | 91104AA | Nxënës që regjistrohet dhe ndjekin arsimin e | 7,400 |
| 6001001 | Paga neto për punonjesit e miratua | 0202 | 91103AB | Nxënës perfitues të shërbimit arsimor ne sist | 20,000 |
| 6001001 | Paga neto për punonjesit e miratua | 0202 | 91104AA | Nxënës që regjistrohet dhe ndjekin arsimin e | 981,204 |
| 6023900 | Shpenzime te tjera transporti | 0202 | 91103AD | Nxenes dhe mesues qe u garantohet shërbim | 6,958 |
| 6023900 | Shpenzime te tjera transporti | 0202 | 91104AB | Meseues te AML qe perfitojne shërbimin e tra | 407,646 |
| 6061099 | Te tjera transferta tek individet | 0202 | 91103AB | Nxënës perfitues të shërbimit arsimor ne sist | 66,810 |
| 6061099 | Te tjera transferta tek individet | 0202 | 91104AA | Nxënës që regjistrohet dhe ndjekin arsimin e | 50,000 |

Payments data for REO-PSS's transactions on May 23, 2024

| TDO | No. of Invoice | Description | Minist | Description | Units | Description | EC_ACC | Description | Ec. Operators | Amount | Recording date | Executing Date |
|-------------|----------------|-------------------------------------|--------|-------------|---------|------------------|---------|---------------------|---------------|---------|----------------|----------------|
| Devoll | 10110111112024 | PER SHPENZIME TRANSPORTI PER | 11 | dhe Rinise | 1011111 | Arsimore, Devoll | 6023900 | transporti | Albania | 101,400 | 22.05.2024 | 23.05.2024 |
| Gjirokaster | 13710110112024 | GJ-L dieta liste pagese | 11 | dhe Rinise | 1011011 | Arsimore, | 6024100 | Udhetim i brendshem | E INVESTIMEVE | 3,550 | 22.05.2024 | 23.05.2024 |
| Gjirokaster | 12810110112024 | GJ-L transport mesues liste | 11 | dhe Rinise | 1011011 | Arsimore, | 6024100 | Udhetim i brendshem | Albania | 41,120 | 22.05.2024 | 23.05.2024 |
| Korçe | 17210112602024 | ARSIMORE MALIQ POSTARE | 11 | dhe Rinise | 1011260 | Arsimore, Maliq | 6022004 | korrier | SH.A | 1,650 | 22.05.2024 | 23.05.2024 |
| Korçe | 17110112602024 | ARSIMORE MALIQ UJE PRILL 2024 | 11 | dhe Rinise | 1011260 | Arsimore, Maliq | 6022002 | Uje | Ujesjelles | 365 | 22.05.2024 | 23.05.2024 |
| Korçe | 17010112602024 | ARSIMORE MALIQ ENERGJI PRILL | 11 | dhe Rinise | 1011260 | Arsimore, Maliq | 6022001 | Elektricitet | SHERBIMIT | 3,796 | 22.05.2024 | 23.05.2024 |
| Kruje | 10110110962024 | Transfete per dalje ne pension | 11 | dhe Rinise | 1011096 | Arsimore, Krujë | 6060099 | individet | BANKA CREDINS | 66,810 | 22.05.2024 | 23.05.2024 |
| Kruje | 10010110962024 | Transfete per dalje ne pension | 11 | dhe Rinise | 1011096 | Arsimore, Krujë | 6060099 | individet | SH.A | 50,000 | 22.05.2024 | 23.05.2024 |
| Laç | 10110111212024 | pensioni.Shkrese e MAS nr 2883/1 | 11 | dhe Rinise | 1011121 | Arsimore, Kurbin | 6060099 | individet | SH.A | 63,750 | 22.05.2024 | 23.05.2024 |
| Laç | 9910111212024 | elektrike per muajin Prill | 11 | dhe Rinise | 1011121 | Arsimore, Kurbin | 6022001 | Elektricitet | SHERBIMIT | 12,717 | 22.05.2024 | 23.05.2024 |
| Laç | 9810111212024 | uji per muajin Prill 2024,fature nr | 11 | dhe Rinise | 1011121 | Arsimore, Kurbin | 6022002 | Uje | Ujesjelles | 1,878 | 22.05.2024 | 23.05.2024 |
| Lezhe | 12510110202024 | NR 356 DT 25.04.2024,F HYRJE NR | 11 | dhe Rinise | 1011020 | Arsimore, Lezhë | 6021099 | sherbime speciale | Drande Gjoni | 6,000 | 22.05.2024 | 23.05.2024 |
| Lezhe | 2910112612024 | PARAUNIVERSITAR LEZHE PAG FAT | 11 | dhe Rinise | 1011261 | Rajonale | 6025500 | mirembajtjen e | EDMOND CARA | 99,800 | 22.05.2024 | 23.05.2024 |
| Lezhe | 3010112612024 | PARAUNIVERSITAR LEZHE PAG FAT | 11 | dhe Rinise | 1011261 | Rajonale | 6020300 | funksionimin e | Technologies | 119,760 | 22.05.2024 | 23.05.2024 |
| Lezhe | 3110112612024 | PARAUNIVERSITAR LEZHE PAG FAT | 11 | dhe Rinise | 1011261 | Rajonale | 6022099 | Sherbime te tjera | SIDI GROUP | 117,600 | 22.05.2024 | 23.05.2024 |
| Mat | 12210112492024 | (1011249) Lik. Sherbime | 11 | dhe Rinise | 1011249 | Arsimore, Klos | 6022004 | korrier | SH.A | 870 | 22.05.2024 | 23.05.2024 |
| Mat | 12310112492024 | (1011249) Lik. Sherbime te | 11 | dhe Rinise | 1011249 | Arsimore, Klos | 6022099 | Sherbime te tjera | SH.A | 26,686 | 22.05.2024 | 23.05.2024 |
| Shkoder | 11710110332024 | mesues prill 2024, VKM nr 119 dt. | 11 | dhe Rinise | 1011033 | Arsimore, | 6023900 | transporti | BANKA CREDINS | 173,140 | 22.05.2024 | 23.05.2024 |
| Shkoder | 6210112622024 | semundje dhe dalje ne pension, | 11 | dhe Rinise | 1011262 | Arsimore, Vau i | 6061099 | individet | BANKA CREDINS | 100,210 | 22.05.2024 | 23.05.2024 |
| Tirane | 19510110352024 | - 602 shpenzime energji elektrike | 11 | dhe Rinise | 1011035 | Arsimore, Tiranë | 6022001 | Elektricitet | SHERBIMIT | 11,826 | 21.05.2024 | 23.05.2024 |
| Vlore | 20210110382024 | POSTA FAT NR 412 DT 08.05.2024 | 11 | dhe Rinise | 1011038 | Arsimore, | 6022004 | korrier | SH.A | 5,850 | 22.05.2024 | 23.05.2024 |

FUTURE PLANS

01

Access to HRMIS for PSS to submit electronically data of payrolls to REOs

02

Expand Web Portal-Electronic Archive to the REOs

03

Consolidate the financial statement data of the REOs by AGFIS (IPSAS)

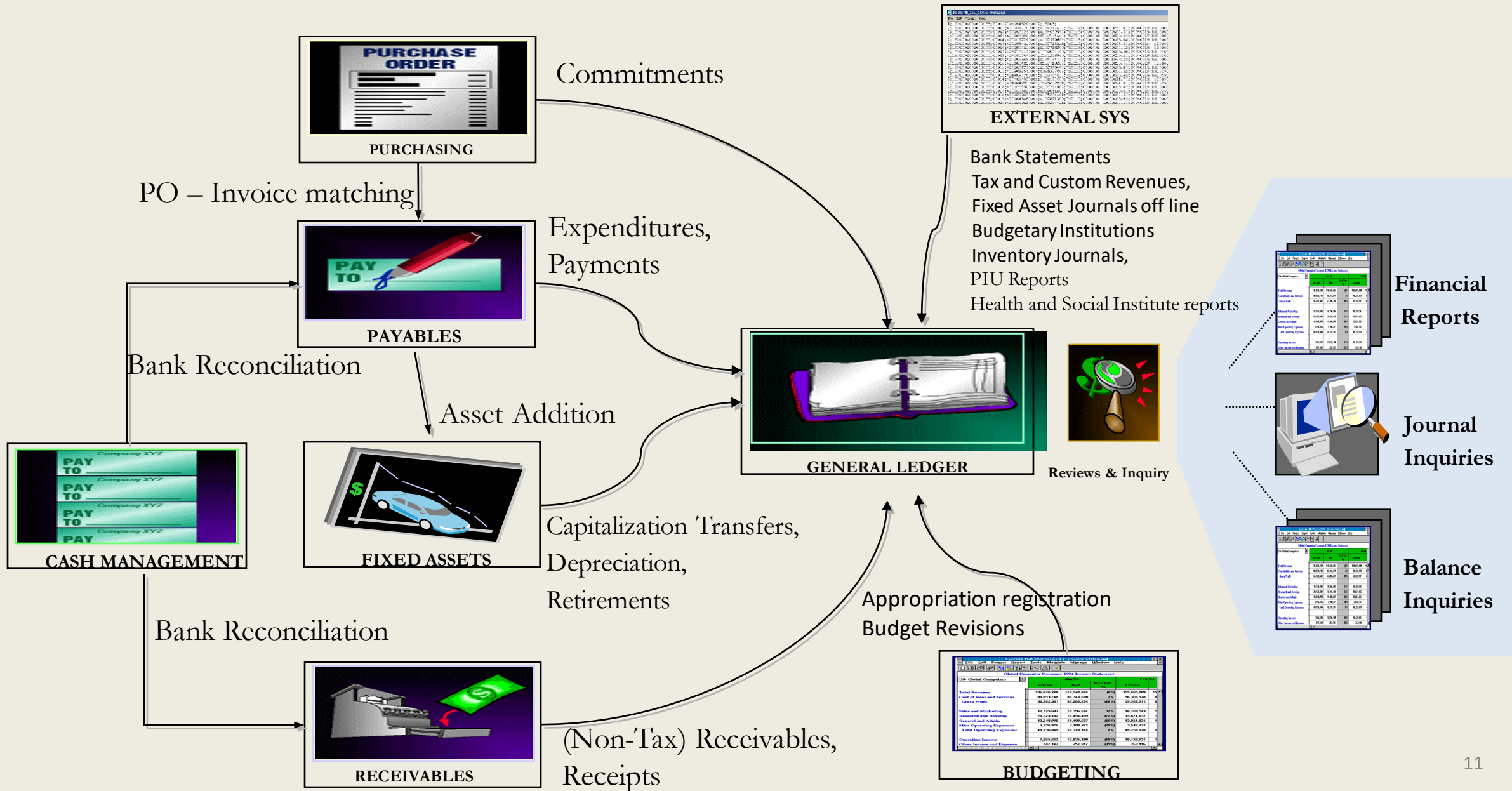


THANK YOU

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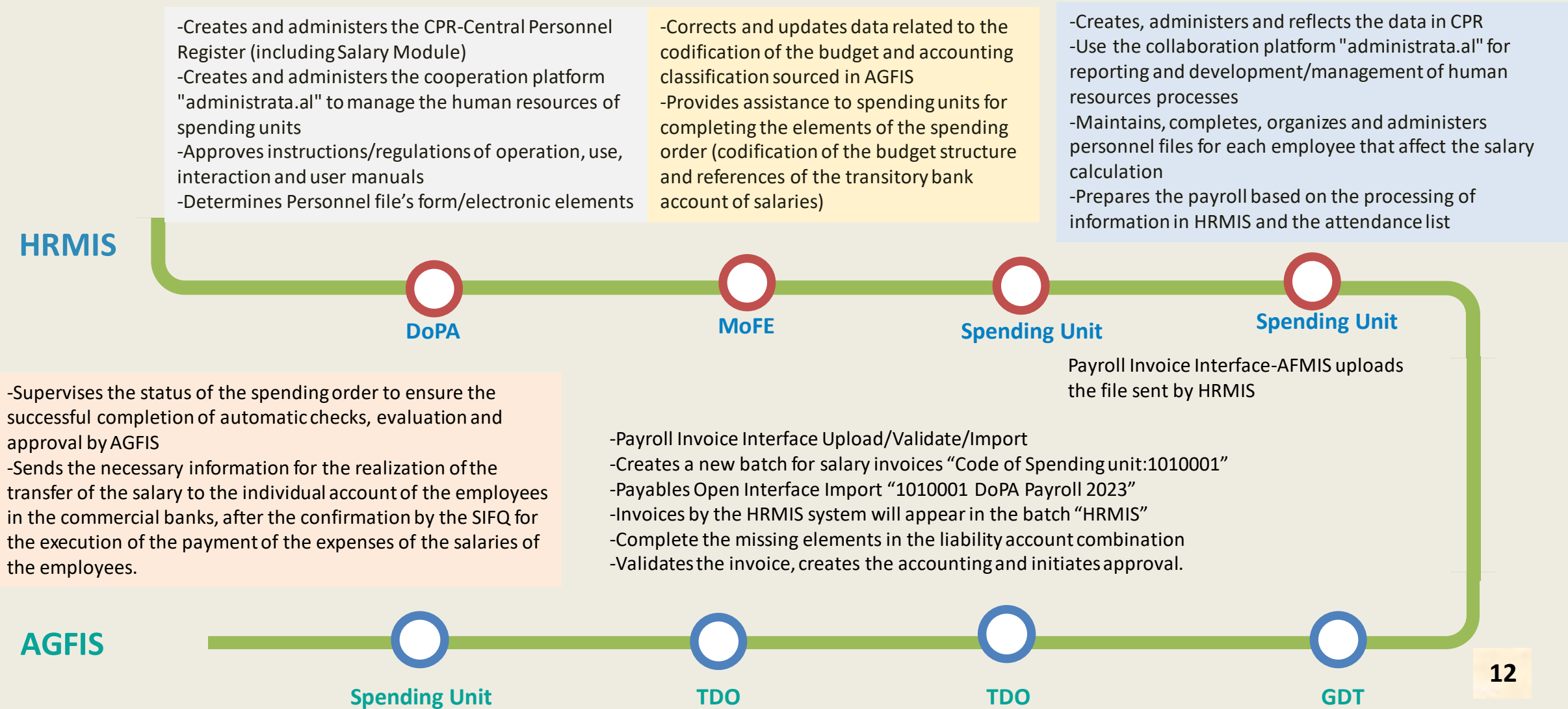
Auxiliary information

AGFIS SYSTEM ARCHITECTURE (Oracle)



HRMIS Integration with Oracle Treasury AGFIS for implementation of the Employees' Salary Payment Service Workflow in the process of execution for each transaction

Council of Ministers' Decision No. 833, dated 28.10.2020 "On detailed rules for the content, procedure and administration of personnel files and the central personnel register"








Web Portal - Electronic Archive

There is an electronic archive of documentation fostering the internal financial control in budget execution process.

It has a wider base of access from regional education offices as users of the electronic archive (as audit trail for justified documentation of payments data in AGFIS).

Through the Web Portal the spending units can submit financial requests, upload related documents and track their execution in AGFIS such as:

-  Procurement order - Requisition
-  Contract- PO (Standard PO/Planned PO)
-  Payment Requests - Invoices
-  General Ledger entries - **Protocol financial statements**
-  Other justified documents for expenditures transactions