

Process name:	Administration of master data
Process ID:	ISUF.1
Main process name:	Accounting
Goal/purpose:	To maintain key accounting parameters by authorised persons
Comments/assumptions:	
Critical success factors:	1. Ability to transform legislative requirements into system parameters 2. System functionality to ensure logical access control to the master data
Key performance indicators:	Time needed to perform changes

Subprocesses

ID	Subprocess name	Precondition	Result	Coverage by ISs
ISUF.1.1	Chart of accounts administration	Need to change the chart of accounts	Amended chart of accounts	ISUF (SAP R/3 FI)
ISUF.1.2	Administration of report templates	1. Change in statutory reports 2. New internal information need	Amended report templates	ISUF (SAP R/3 FI)

Subprocess name:	Chart of accounts administration
Subprocess ID:	ISUF.1.1
Subprocess of:	Administration of master data

Owner :	Accountant requesting a change in master data
Goal/purpose:	To maintain chart of account compliant with legislation requirements and corresponding to internal needs
Comments/assumptions:	
Description:	In case of need, an accountant consults the change with the methodologist of the Department. Having gained the consent, he poses a request on IS guarantor who realizes the change.
Critical success factors:	1. Ability to follow legislation changes 2. Ability to correctly incorporate the legislation changes into the system by changing master data 3. Ability to identify new internal information needs 4. Ability to satisfy the identified internal information needs by changing master data
Key performance Indicators:	Time to process a change
Frequency/volume:	On as needed basis
Improvement opportunities:	None identified

Subprocess activities

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
1	Informing the methodologist	The methodologist should be informed about the need to change the chart of accounts or other type of master data	Need for change identified	Methodologist informed about the need for change	1. Legislation change 2. New internal information need	Information for methodologist	The accountant requesting the change	
2	Decision by methodologist	Methodologist approves the changes	Methodologist informed about the need for change	Methodologist has decided about the change	Information for methodologist	Consent of methodologist	Methodologist	
3	Informing the accountant		Methodologist decided about the change	Accountant informed about the consent	Consent of methodologist	Information on consent (not formalised)	Methodologist	
4	Request on guarantor	The change in the system will be realized by the IS guarantor	Accountant informed about the consent	Guarantor informed about the request	Information on consent (not formalised)	Request for change	Requesting accountant	
5	Change realization		Guarantor informed about the request	Change realized	Request for change	Change in chart of accounts	IS guarantor	ISUF (SAP R/3 FI)

Process: ISUF.1.1 Administration of master data

Main process: Administration of master data

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
6	Informing the accountant		Change realized	Accountant informed about the change	Change in chart of accounts	Information on completion the change (not formalised)	IS guarantor	

Subprocess name:	Administration of report templates
Subprocess ID:	ISUF.1.2
Subprocess of:	Administration of master data

Owner :	Accountant requesting the report template change
Goal/purpose:	To maintain the report templates so that they provide accounting outputs complying with legislation requirements and supporting internal needs
Comments/assumptions:	
Description:	The report template changes are provided by the IS vendor on the basis of the MF SR order. The IS vendor is responsible for testing and installing the amended template. The Independent Accounting Dept. needs to cooperate in defining the information requirements and subsequent testing. Due to the fact that substantial part of the process is carried out outside the MF SR, the process has not been elaborated into the level of activities.
Critical success factors:	1. Documented gathering of requests for report template changes 2. Ability to prioritise needs for report template changes
Key performance Indicators:	Time to process changes
Frequency/volume:	The changes are continuous. There are open requests for several internal reports.
Improvement opportunities:	The Independent Accounting Dept would welcome larger capacity of IS vendor for creating new reports, so that they be provided more expeditiously.

Process name:	Performing accounting entry
Process ID:	ISUF.2
Main process name:	Accounting

Goal/purpose:	To record accounting transaction on the basis of reliable underlying information
Comments/assumptions:	The accounting entry is performed by 5 accountants specialised for individual aid types
Critical success factors:	1. Availability of properly customised accounting system 2. Availability of underlying information
Key performance indicators:	1. Time needed to perform changes 2. Number of errors detected during processing and during periodic controls

Subprocesses

ID	Subprocess name	Precondition	Result	Coverage by ISs
ISUF.2.1	Accounting for use of PHARE/Transitional Facility	Financial manager ("FM") received request for payment ("ŽoP")	ŽoP recorded and paid	ISUF (SAP R/3 FI)
ISUF.2.2	Accounting for use of ISPA	FM received ŽoP	ŽoP recorded and paid	ISUF (SAP R/3 FI)
ISUF.2.3	Accounting for use of SAPARD	FM received ŽoP	ŽoP recorded and paid	ISUF (SAP R/3 FI)
ISUF.2.4	Accounting for use of post-accession aid	FM received ŽoP summary request for payment ("SŽP")	ŽoP/SŽP recorded and paid	ISUF (SAP R/3 FI)
ISUF.2.5	Accounting for receipt of financing from the EU	There is a need to request financing from the EC	Receipt of financing recorded	ISUF (SAP R/3 FI)
ISUF.2.6	Accounting for financing from the VPS (i.e. from the state budget)	There is a need to request financing from the VPS	Receipt of financing recorded	ISUF (SAP R/3 FI)
ISUF.2.7	Accounting for financial envelope	FM has received a request for reimbursing travel expenses	The request for reimbursing travel expenses recorded and paid	ISUF (SAP R/3 FI)
ISUF.2.8	Accounting for own sources of the EC	Supporting documentation to the own sources of the EC received	The own sources of EC recorded, received and transferred	ISUF (SAP R/3 FI)
ISUF.2.9	Accounting for irregularities	Document on rise of receivable on the basis of Irregularity received	Document on rise of receivable on the basis of Irregularity recorded and payment recorded	ISUF (SAP R/3 FI)

Subprocess name:	Accounting for use of PHARE/Transitional Facility
Subprocess ID:	ISUF.2.1
Subprocess of:	Performing accounting entry

Owner :	Accountant accounting for an aid type
Goal/purpose:	Accounting for a whole transaction of drawing PHARE from ŽoP receipt until recording the payment
Comments/assumptions:	We deal only with the accounting process, i.e. we do not deal with the subprocess of verifying cost eligibility
Description:	<p>After arriving at the MF SR, ŽoP is recorded in the central document registering system. We do not model the related activities since they do not directly relate to the accounting process.</p> <p>ŽoP approval is administered by a responsible FM. It is a separate subprocess governed by the respective aid manual. For PHARE, ŽoP is recorded in the ISUF already in the beginning of the approval subprocess. Automated off-B/S entry is generated. It is off-balance sheet because a liability of MF SR to final beneficiary ("FB") has already been recorded by the Implementation Agency ("IA") maintaining MF SR accounts related to aid provision on the basis of a delegation agreement. These accounts are taken over into the B/S of MF SR.</p> <p>ŽoP is subsequently paid (it is a separate process owned by the FM, not modelled), payment recorded by the accountant.</p>
Critical success factors:	Prompt and documented information exchange between initiating, authorising and recording persons
Key performance Indicators:	Time to record individual types of accounting transactions
Frequency/volume:	Recording is on the flow-through basis on receipt of 1 document
Improvement opportunities:	Having paid the ŽoP, the FM is obliged to print a bank statement evidencing the payment and submit it to the accountant who will post it. However, the bank statement contains a unique identification of the payment and the SAP R/3 systems includes a standard functionality for automated posting of bank statements. The algorithm can e.g. recognise bank fees per constant symbol and post them automatically. It is possible to set up automated posting of exchange gains/losses. The manual control can be retained in the way that the system will automatically propose an algorithmic solution that can be overridden. Setting up is not lengthy under normal conditions. We recommend to obtain an information from the system vendor on the opportunity to apply automated posting of bank statements.

Subprocess activities

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
1	Recording the received ŽoP	FM registers ŽoP into ISUF in the beginning of the approval process. A record on a off-B/S account is generated.	ŽoP for PHARE/TF received	ŽoP recorded	ŽoP	ŽoP (recorded)	FM	ISUF
2	Approving ŽoP and Payment Order	FM issues Payment Order and submits It together with ŽoP for approval procedures prescribed by a respective aid manual. These approval activities are not modelled.	ŽoP recorded	ŽoP approved Payment order approved	ŽoP (recorded)	ŽoP (approved) Payment order (approved)	FM, Division Head, General Director of Section	outside ISUF

Process: ISUF.2.1 Administration of master data

Main process: Performing accounting entry

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
3	ŽoP payment		ŽoP approved Payment order approved	ŽoP paid	ŽoP (approved) Payment order (approved)	ŽoP (paid)	FM + approver	ISUF
4	Printing and submitting bank statement, posting payment	See improvement opportunities						
5	Posting payment	See improvement opportunities	Bank statement submitted to accountant	Payment posted	Bank statement (paper)	Posted payment	Accountant	ISUF

Subprocess name:	Accounting for use of ISPA
Subprocess ID:	ISUF.2.2
Subprocess of:	Performing accounting entry

Owner :	Accountant accounting for an aid type
Goal/purpose:	Accounting for a whole transaction of drawing ISPA from ŽoP receipt until recording the payment
Comments/assumptions:	We deal only with the accounting process, i.e. we do not deal with the subprocess of verifying cost eligibility
Description:	<p>After arriving at the MF SR, ŽoP is recorded in the central document registering system. We do not model the related activities since they do not directly relate to the accounting process.</p> <p>ŽoP approval is administered by a responsible FM. It is a separate subprocess governed by the respective aid manual. For ISPA, ŽoP is recorded in the ISUF only after having been approved. Automated off-B/S entry is generated. It is off-balance sheet because a liability of MF SR to final beneficiary ("FB") has already been recorded by the Implementation Agency ("IA") maintaining MF SR accounts related to aid provision on the basis of a delegation agreement. These accounts are taken over into the B/S of MF SR.</p> <p>ŽoP is subsequently paid by the FM, payment recorded by the accountant.</p>
Critical success factors:	Prompt and documented information exchange between initiating, authorising and recording persons
Key performance Indicators:	Time to record individual types of accounting transactions
Frequency/volume:	Recording is on the flow-through basis on receipt of 1 document
Improvement opportunities:	Automated posting of bank statements, see ISUF.2.1

Subprocess activities

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
1	Approving ŽoP	FM performs approval procedures prescribed by a respective aid manual. Approval is recorded into ISUF.	ŽoP for ISPA received	ŽoP approved	ŽoP	ŽoP (approved)	FM	outside IS
2	Registering ŽoP	FM records the approved ŽoP to accountant for registering. A record on a off-B/S account is generated.	ŽoP approved	ŽoP registered	ŽoP (approved)	ŽoP (registered)	FM	ISUF
3	ŽoP payment		ŽoP approved	ŽoP paid	ŽoP (approved)	ŽoP (paid)	FM	ISUF
4	Printing and submitting bank statement	See improvement opportunities	ŽoP paid, and, payment processed in ISSP	Bank statement submitted to accountant	Bank statement (electronic)	Bank statement (paper)	Financial approver ("FO")	ISSP

Process: ISUF.2.2 Administration of master data

Main process: Performing accounting entry

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
5	Posting payment	See improvement opportunities	Bank statement submitted to accountant	Payment posted	Bank statement (paper)	Posted payment	Accountant	ISUF

Subprocess name:	Accounting for use of SAPARD
Subprocess ID:	ISUF.2.3
Subprocess of:	Performing accounting entry

Owner :	Accountant accounting for an aid type
Goal/purpose:	Accounting for a whole transaction of drawing SAPARD from ŽoP receipt until recording the payment
Comments/assumptions:	We deal only with the accounting process, i.e. we do not deal with the subprocess of verifying cost eligibility
Description:	After arriving at the MF SR, ŽoP is recorded in the central document registering system. We do not model the related activities since they do not directly relate to the accounting process. ŽoP approval is administered by a responsible FM. It is a separate subprocess governed by the respective aid manual. For SAPARD, ŽoP is not recorded in ISUF. The payment is generated in MANEX. Only payment per the bank statement is recorded in ISUF.
Critical success factors:	Prompt and documented information exchange between initiating, authorising and recording persons
Key performance Indicators:	Time to record individual types of accounting transactions
Frequency/volume:	Recording is on the flow-through basis on receipt of 1 document
Improvement opportunities:	Automated posting of bank statements, see ISUF.2.1

Subprocess activities

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
1	Approving ŽoP	FO performs approval procedures prescribed by a respective aid manual.	ŽoP for SAPARD received	ŽoP approved	ŽoP	ŽoP (approved)	FO	
2	Recording ŽoP	FM records the approved ŽoP into ISUF. The entry is recorded on off-balance sheet account	ŽoP approved	ŽoP recorded	ŽoP (approved)	ŽoP (recorded)	FM	ISUF
3	ŽoP payment		ŽoP approved	ŽoP paid	ŽoP (approved)	ŽoP (paid)	FM	Manex
4	Printing and submitting bank statement	See improvement opportunities	ŽoP paid, and, payment processed in ISSP	Bank statement submitted to accountant	Bank statement (electronic)	Bank statement (paper)	FM	ISŠP
5	Posting payment	See improvement opportunities	Bank statement submitted to accountant	Payment posted	Bank statement (paper)	Posted payment	Accountant	ISUF

Subprocess name:	Accounting for use of post-accession aid
Subprocess ID:	ISUF.2.4
Subprocess of:	Performing accounting entry

Owner :	Accountant accounting for an aid type
Goal/purpose:	Accounting for a whole transaction of drawing post-accession aid from ŽoP/SŽP receipt until recording the payment
Comments/assumptions:	We deal only with the accounting process, i.e. we do not deal with the subprocess of verifying cost eligibility
Description:	ŽoP/SŽP is registered and approved by FM in ITMS. The accountant records ŽoP/SŽP in ISUF on the basis of hard-copy submitted by FM as a liability to SOPO/PJ. ŽoP/SŽP is subsequently paid by FM and payment recorded by accountant.
Critical success factors:	Prompt and documented information exchange between initiating, authorising and recording persons
Key performance Indicators:	Time to record individual types of accounting transactions
Frequency/volume:	Recording is on the flow-through basis on receipt of 1 document
Improvement opportunities:	Automated posting of bank statements, see ISUF.2.1

Subprocess activities

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
1	Registering the received ŽoP/SŽP	FM registers ŽoP/SŽP in ITMS	FM received ŽoP/SŽP	ŽoP/SŽP registered	ŽoP/SŽP (hard-copy)	ŽoP/SŽP (registered)	FM	ITMS
2	Approving ŽoP/SŽP	ŽoP/SŽP is approved after all activities prescribed by manuals for respective aid type have been performed. FM registers approval of ŽoP/SŽP in ITMS.	ŽoP/SŽP registered	ŽoP/SŽP approved	ŽoP/SŽP (hard-copy), and, ŽoP/SŽP (registered)	ŽoP/SŽP (approved)	FM	ITMS
3	Recording ŽoP/SŽP	Manual recording is needed since there is no data transfer between ITMS and ISUF.	ŽoP/SŽP approved	ŽoP/SŽP recorded	ŽoP/SŽP (approved)	ŽoP/SŽP (recorded)	Accountant	ISUF
4			either A: accounting for SF or B: accounting for CF	A: activity 5 B: activity 6				
5	Information about completion of accounting entry	For SF, accountant informs daily by e-mail about recorded SŽP.	SŽP recorded, and, accounting for SF	FM informed about completion of accounting entry	SŽP (recorded)	Information for FM	Accountant	e-mail

Process: ISUF.2.4 Administration of master data

Main process: Performing accounting entry

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
6	Information about completion of accounting entry	in case of CF, accountants gives FM a copy of the accounting voucher.	ŽoP recorded, and, accounting for KF	FM informed about completion of accounting entry	ŽoP (recorded)	Information for FM	Accountant	ISUF
7	ŽoP/SŽP payment		FM informed about completion of accounting entry	ŽoP/SŽP paid	ŽoP/SŽP (recorded), and, Information for FM	ŽoP/SŽP (paid)	FM	ISUF
8	Printing and submitting bank statement	See improvement opportunities	ŽoP paid, and, payment processed in ISŠP	Bank statement submitted to accountant	Bank statement (electronic)	Bank statement (paper)	FM	ISŠP
9	Posting payment	See improvement opportunities	Bank statement submitted to accountant	Payment posted	Bank statement (paper)	Posted payment	Accountant	ISUF

Subprocess name:	Accounting for receipt of aid from the EU
Subprocess ID:	ISUF.2.5
Subprocess of:	Performing accounting entry

Owner :	Accountant accounting for an aid type
Goal/purpose:	Accounting for a request for EU aid funding and for receipt of funding
Comments/assumptions:	We deal only with the accounting process, i.e. we do not deal with request approval and sending to the EU
Description:	EU funding is requested on the as-needed basis. It arrives in the form of advance, interim and closing payment. Advance payments are asked for only for ISPA and CF after prescribed conditions have been met. The receipt is recorded by the accountant on the basis of bank statement.
Critical success factors:	None identified
Key performance Indicators:	Time to record the transactions
Frequency/volume:	Infrequent on as-needed basis
Improvement opportunities:	Automated posting of bank statements, see ISUF.2.1

Subprocess activities

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
1	Recording ŽoP from the EK	ŽoP from the EK is recorded on an off-B/S account	ŽoP from EC issued	ŽoP from EC recorded	ŽoP from EC (paper)	ŽoP from EC (recorded)	Accountant/FM	ISUF
2	Posting bank statement	The bank statements is posted manually, see improvement opportunities	Payment from EC received	Payment from EC posted	Bank statement	Payment from EC (recorded), and, ŽoP from EC (matched)	Accountant	ISUF

Subprocess name:	Accounting for financing from VPS
Subprocess ID:	ISUF.2.6
Subprocess of:	Performing accounting entry

Owner :	Accountant accounting for an aid type
Goal/purpose:	Accounting for a request for financing from the state budget and for receipt of the financing
Comments/assumptions:	For ISPA, advance payment request is issued concurrently with the request on the EC, the same conditions apply. All subsequent financing is requested on the as-needed basis. For PHARE, payment from VPS is requested on the basis of cash-flow plans of IA.
Description:	Each requested is registered in ISUF on off-balance sheet account: for ISPA it is recorded by accountant on the basis of hard copy provided by FM, for PHARE it is registered by FM. The receipt is recorded by the accountant on the basis of bank statement. Due to simplicity of the process, it has not been modelled at the level of activities.
Critical success factors:	None identified
Key performance Indicators:	Time to record the transactions
Frequency/volume:	Infrequent on as-needed basis
Improvement opportunities:	None identified

Subprocess name:	Accounting for financial envelope
Subprocess ID:	ISUF.2.7
Subprocess of:	Performing accounting entry

Owner :	Responsible accountant
Goal/purpose:	Recording travel expenses of all central governmental bodies related to the EU
Comments/assumptions:	We deal only with the accounting process, i.e. we do not deal with the subprocess of verifying cost eligibility
Description:	Cost eligibility is verified by FM of the Accounting Dept. Accounting entry completion is noted into the check-list of the FM. The payment order is issued by the FM. The bank statement is posted manually by the accountant.
Critical success factors:	Prompt and documented information exchange between FM and accountant
Key performance Indicators:	Time to record the transactions
Frequency/volume:	Recording is on flow-through basis during the period and relatively frequent
Improvement opportunities:	Immediately on recording the payment, a reallocation is done between analytical accounts 349002 Financing from EC budget / 349015 Clearing with EC budget. The purpose of this reallocation is to show net use of finance on the account 349015. We consider this activity for redundant because this goal can be reached by deducting unpaid liabilities from the account 349002.

Subprocess activities

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
1	Expenses approval	FM notes the approval into the check-list	FM received a request for expenses reimbursement	Expenses approved	Request for expenses reimbursement	Expenses (approved)	FM	
2	Posting expenses	Posting of expenses is noted by the accountant into the check-list of FM	Expenses approved	Expenses posted, and, Check-list returned to FM	Expenses (approved)	Expenses (posted), and, Record in check-list of FM	Accountant	ISUF
3	Expense payment	The expenses are paid by FM in Manex due to large number of payments	Expenses posted, and, Check-list returned to FM	Expenses paid	Expenses (posted), and, Record in check-list of FM	Expenses (paid)	FM	Manex
4	Printing and submitting bank statement	See improvement opportunities	ŽoP paid, and, payment processed in ISŠP	Bank statement submitted to accountant	Bank statement (electronic)	Bank statement (paper)	FM	ISŠP
5	Reallocation	See improvement opportunities	Payment recorded	Payment reallocated	Payment (posted)	Payment (reallocated)	Accountant	ISUF

Subprocess name:	Accounting for own sources of the EC
Subprocess ID:	ISUF.2.8
Subprocess of:	Performing accounting entry

Owner :	Responsible accountant
Goal/purpose:	Recording collection and payment of own sources of EC
Comments/assumptions:	
Description:	Supporting documentation is provided by the Division of EU budget ("Division"). A liability to the EU is recorded as an internal receivable from VPS, it respective sources are collected within MF SR authority, or external receivable from Agricultural Paying Agency and Customs Directorate.
Critical success factors:	Prompt and documented information exchange between Division and responsible accountant.
Key performance Indicators:	Time to record the transactions
Frequency/volume:	customs duty, agricultural fees, VAT, GNI, Great Britain correction = monthly sugar = occasionally, typically twice a year
Improvement opportunities:	Similarly as in other subprocesses, the bank statement is posted manually. See improvement opportunity in ISUF.2.1

Subprocess activities

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
1	Taking over the supporting documentation	The supporting documentation is submitted by the Division in the paper form	Division submits the supporting documentation	Supporting documentation taken over by accountant	Supporting documentation	Supporting documentation (taken over)	Accountant	
2	Recording the receivable		Supporting documentation taken over by accountant	Receivable recorded	Supporting documentation (taken over)	Receivable	Accountant	ISUF
3	Recording the receipt	A banks statement evidencing the receipt of money is posted manually. There is an improvement opportunity analogically to ISUF.2.1	Receivable recorded, and, payment received	Receipt recorded	Bank statement	Bank statement (posted)	Accountant	ISUF
4	Payment to indicated account	The EC within its financial management requests a transfer, or partial transfer of its own sources to indicated account	Receipt recorded, and, EC request received	Own sources transferred	EC request	Payment order	Accountant	Manex

Process: ISUF.2.8 Administration of master data

Main process: Performing accounting entry

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
5	Posting the payment	A banks statement evidencing the transfer of money is posted manually. There is an improvement opportunity analogically to ISUF.2.1	Own sources transferred	Transfer posted	Bank statement	Bank statement (posted)	Accountant	ISUF

Subprocess name:	Accounting for irregularities
Subprocess ID:	ISUF.2.9
Subprocess of:	Performing accounting entry

Owner :	Accountant accounting for an aid type
Goal/purpose:	Recording receivable from a final beneficiary ("FB") or from a body implementing respective aid type
Comments/assumptions:	
Description:	<p>For pre-accession aid, IA records a receivable from the FB on behalf of MF SR on the basis of agreement, see ISUF.2.1 All IAs except for APA record directly into ISUF. From this reason, respective liability of IA to MF SR - National Fund ("NF") and receivable of MF SR - NF from IA are posted to off-balance sheet account. The same procedure is applied by MF SR - NF also to APA, however, APA due to historical reasons recognises a B/S liability to MF SR - NF. This gives rise to inconsistency between accounting presentation of receivable in MF SR and liability in APA, that needs to be adjusted for e.g. when preparing statements (i.e. the balance sheet, see subprocess ISUF.3.1). Due to the fact that SAPARD terminates in 2006, it is not purposeful to change this procedure.</p> <p>For post-accession aid, PJ/SOPO recognise a B/S receivable from FB for the finance received from the state budget and MF SR recognises a receivable from FB for the EU finance, per decision of the Financial Control Administration.</p>
Critical success factors:	Prompt and documented information exchange between FM and accountant
Key performance Indicators:	Time to record individual types of accounting transactions
Frequency/volume:	Recording is rare
Improvement opportunities:	Automated matching of irregularity receivables with payments per bank statement. The functionality described in the improvement opportunity for ISUF.2.1 can be used.

Subprocess activities

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
1	Receipt of irregularity receivable documentation	FM receives an irregularity receivable documentation and submits it for recording to an accountant responsible for respective aid type	FM received irregularity receivable documentation	Irregularity receivable documentation taken over by accountant	Irregularity receivable documentation	Irregularity receivable documentation	FM	outside IS
2	Recording a receivable	<p>For pre-accession aid: off-B/S in MF SR and on-B/S in IA, in cases where IA records the receivable</p> <p>For post-accession = recognised in B/S</p>	Irregularity receivable documentation taken over by accountant	Receivable recorded	Irregularity receivable documentation	Receivable	Accountant	ISUF
3	Recording collection of receivable	Collection is recorded manually on the basis of bank statement	<p>1. Receivable recorded, and</p> <p>2. Receivable collected</p>	Receivable matched	Bank statement	Receivable (matched)	Accountant	ISUF

Subprocess name:	Preparing statements
Subprocess ID:	ISUF.3
Subprocess of:	Accounting

Goal/purpose:	To prepare accounting outputs meeting internal needs of MF SR
Comments/assumptions:	
Critical success factors:	Timely completion of period accounting
Key performance indicators:	Time to prepare statements

Subprocesses

ID	Subprocess name	Precondition	Result	Coverage by ISs
ISUF.3.1	Preparing B/S of Accounting Dept.	1. End of reporting period arrived, and, 2. period accounting completed	B/S submitted to Division for budget and for management of chapter budget organisation ("Division")	ISUF (SAP R/3 FI)
ISUF.3.2	Preparing Budgetary Compliance Report. Part III of the statement will be prepared first time as at 30 June 06			

Subprocess name:	Preparing B/S of Accounting Dept.
Subprocess ID:	ISUF.3.1
Subprocess of:	Preparing statements

Owner :	Accountant responsible for preparing the B/S of Accounting Dept.
Goal/purpose:	To prepare the B/S of Accounting Dept.
Comments/assumptions:	
Description:	Accountants responsible for individual aid types check completeness and correctness of accounting records in their domains and inform the accountant responsible to B/S preparation about completion. This accountant prepares the B/S for the whole Accounting Dept. in the electronic form (on diskette) and submits it to the Division.
Critical success factors:	Prompt communication among involved accountants
Key performance Indicators:	Time to prepare the B/S
Frequency/volume:	Quarterly
Improvement opportunities:	None-identified

Subprocess activities

ID	Activity name	Activity description	Precondition	Result	Input elements	Output elements	Responsible	Module
1	Check of completeness and correctness of period accounting	The checks include reconciliation of balances with IAs, PJs, SOPOs	End of reporting period arrived, and, period accounting completed	Check of period accounting completed	Accounting records of period	Accounting records of period (checked)	Accountant responsible for aid type	ISUF
2	B/S preparation	The responsible accountant prepares a B/S for the whole Accounting Dept. in electronic form	Check of period accounting completed	B/S completed	Accounting records of period (checked)	B/S (paper and .csv)	Responsible accountant	ISUF
3	Submission	The responsible accountant submits B/S to the Division. The electronic version is submitted on diskette.	B/S completed	B/S submitted	B/S (paper and .csv)	B/S (paper and .csv)	Responsible accountant	outside IS