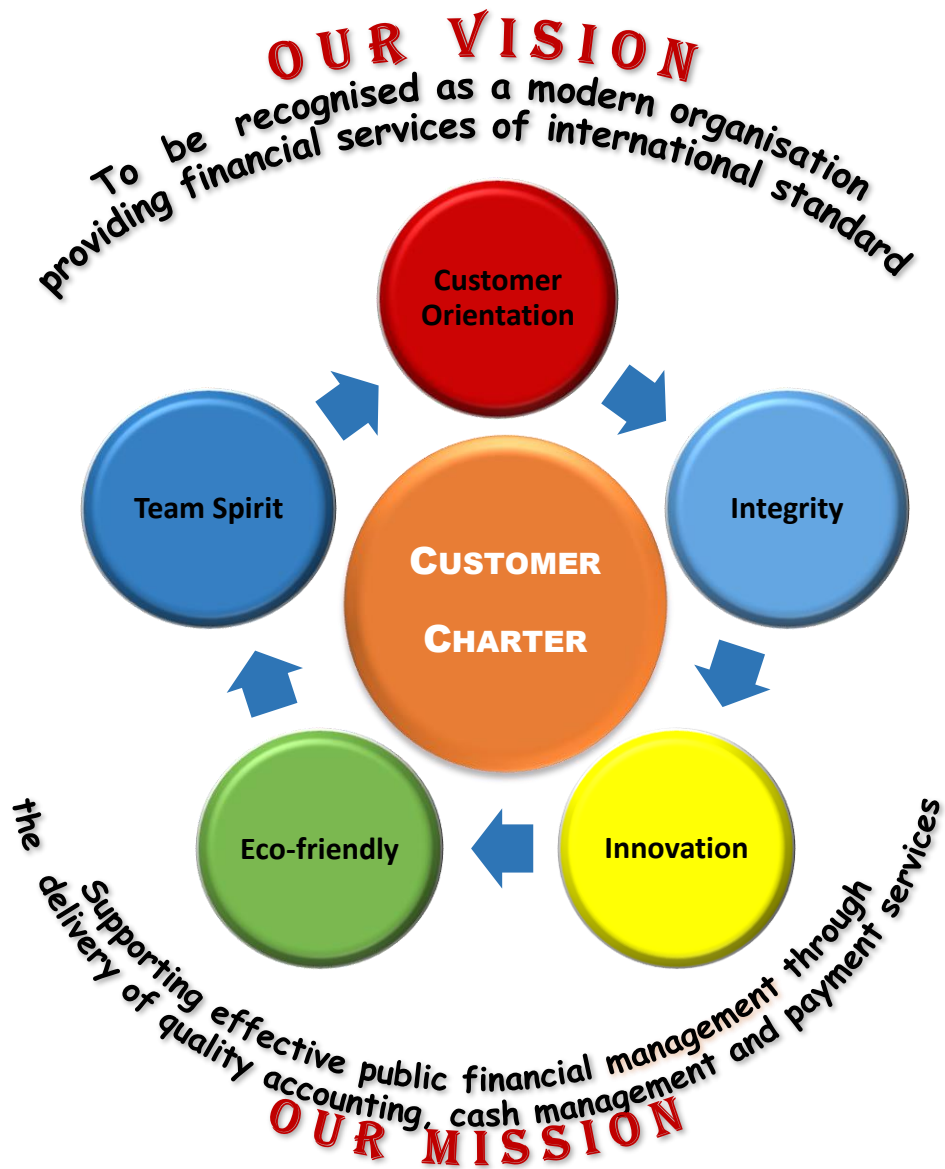




Republic of Mauritius

# CUSTOMER CHARTER

## TREASURY



Last updated February 2025

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# TREASURY

## OUR VISION

To be recognized as a modern organisation providing financial services of international standard

## OUR MISSION

Supporting effective public financial management through the delivery of quality accounting, cash management and payment services

## OUR CORE VALUES

- **Integrity**

*We value our role as an organisation providing an array of services and are committed to perform our duties in accordance with the highest standards of conduct and ethics*

- **Customer Orientation**

*We consider our customers as partners in our mission and consistently strive to anticipate their needs and meet their expectations*

- **Team Spirit**

*We foster continuous learning and believe that the best results stem from our collective talents and experiences*

- **Innovation**

*We continuously improve our processes by embracing new and better ways of doing our work*

- **Eco-friendly**

*We conduct our business in an environmentally responsible manner*

## **THIS CHARTER**

- ❖ sets out the legal framework within which the Treasury operates.
- ❖ outlines the major services that the Treasury provides.
- ❖ lays down the service standards and targets for the provision of these services.
- ❖ provides relevant contact details.

*The Treasury Customer Charter will be updated periodically to reflect any significant changes in its contents.*

### **KEY ROLES AND OBJECTIVES**

- To maintain the accounts of government, to prepare annual financial statements and to ensure that accounting systems respond to government's needs for the proper processing, recording and accounting of financial transactions and for financial reporting.
- To monitor the cash flow positions of government and to ensure that adequate funds are available to meet government's payment obligations in the most cost-effective way.
- To manage the dispensing of loans and passage benefits to government employees, as well as the payment of public service pensions and other retiring allowances, in accordance with prescribed rules, laws and regulations.
- To operate as government's main payment centre and to ensure that all payments of government are executed efficiently and in a timely manner.
- To manage the payroll of the Government.
- To maintain the Government Asset Register (GAR) and to assist Ministries/Departments in the recording and updating of the register.
- To manage the Treasury Accounting System (TAS) which supports Government wide budget execution.
- To act as the custodian of the Government's main bank accounts.

## MAIN FUNCTIONS

The main functions of the Treasury are –

### **Government Accounting & Reporting**

- a) maintaining the accounting records of government;
- b) preparing the annual financial statements of the government of the Republic of Mauritius as required under the Finance and Audit Act;
- c) ensuring that financial and accounting arrangements in all Ministries/Departments are adequate and effective;
- d) assisting Ministries/Departments in putting in place or in implementing computerised financial systems;
- e) implementing accrual-based accounting framework that aligns with IPSAS for the preparation of financial statements;
- f) facilitating Ministries/Departments in the submission of accounting returns;
- g) tendering advice on accounting issues/matters to Ministries/Departments;
- h) attending/addressing accounting issues related to the consolidation of financial statements for Public Sector Entities;
- i) assisting Public Sector Entities in the interpretation and accounting of matters in accordance with IPSAS;
- j) preparing the Consolidated Financial Statements of the Public Sector; and
- k) ensuring compliance with ACCA Approved Employer Scheme.

### **Public Service Benefits**

- a) processing and payment of retiring allowances in accordance with the Pensions Act, the National Assembly (Retiring Allowances) Act, the President's Emoluments & Pension Act, and other legislations; and
- b) processing and effecting disbursement of motor vehicle loans and passage benefits to government employees and other eligible persons in accordance with prescribed rules.

### **Cash Flow Management, Receipts & Payments**

- a) preparing cash flow forecasts for the government for the purpose of determining short-term borrowing requirements;
- b) operating as government's main payment centre: executing payments on behalf of Ministries and Departments and effecting transfers of funds to banks for the purposes of government payments;

- c) monitoring the processing of monthly government payroll by Ministries and Departments and transferring funds to banks for that purpose;
- d) exercising general supervision over the receipts, expenditures and other disbursements of Government; and
- e) collecting certain types of revenues of government;

### **Depository of Security**

- a) Serving as designated depository for securities required under relevant Acts for attorneys, notaries, auctioneers, land surveyors, recruiting agents, and private security service providers.

### **Motor Vehicle Accidents Claims**

- a) processing of claims in respect of accidents involving government vehicles.

## **SECTIONS OF THE TREASURY**

### **I. GOVERNMENT ACCOUNTING AND REPORTING**

- 1. Accounts Section**
- 2. Treasury Accounting System Section**
- 3. Government Asset Register Unit**

#### **I 1. The Accounts Section** is responsible for: -

- a) maintaining accounts in respect of revenues and expenditures of government;
- b) preparing the annual financial statements of the government as required under the Finance and Audit Act\*;
- c) preparing of other financial reports and maintenance of Special Funds' bank accounts;
- d) recording and accounting of financial transactions and preparation of financial statements in respect of projects financed by International Organisations/Donor agencies;
- e) processing of drawdown requests for capital projects funded by International Organisations;
- f) maintaining accounting records and processing of claims in respect of government loans to Statutory Bodies, Private Bodies & other Bodies;
- g) maintaining and recording of government debt information; and

h) implementation of the IPSAS Project

*\* “Section 19 of the Finance and Audit Act requires that the Accountant General shall, within 6 months of the close of every fiscal year, sign and submit to the Director of Audit financial statements presenting fairly, in all material respects, the financial position of Government as at the last date of the fiscal year and the financial performance and cash flows of Government for the year then ended.”*

**I 2. The Treasury Accounting System (TAS) Section is responsible for: -**

- a) ensuring that TAS is functioning properly and system controls are adequate and effective;
- b) facilitating the preparation of financial reports by users;
- c) ensuring that budget related data are properly recorded in TAS;
- d) providing guidance and assistance to all users on matters relating to TAS functionalities;
- e) training of staff of all Ministries/Departments on TAS;
- f) managing user access to TAS; and
- g) working with stakeholders for interface/integration of TAS with other applications.

**I 3. The Government Asset Register (GAR) Section is responsible for:**

- a) ensuring that GAR is functioning properly and systems of control are adequate and effective;
- b) providing guidance and assistance to all users on matters relating to GAR functionalities;
- c) training of staff of all Ministries/Departments on GAR;
- d) managing GAR values creation (Asset Category and Location); and
- e) managing user access to GAR.

## **II. PUBLIC SERVICE BENEFITS**

### **1. Pensions Section**

### **2. Motor Vehicle Loans Section**

### **3. Passage Benefits Section**



**II.1. The Pensions Section** is responsible for the processing of: -

- a) end of service retiring benefits;
- b) monthly pensions to retired Public Officers;
- c) death gratuity to heirs of Public Officers/Pensioners;
- d) retiring allowance to retired Members of the National Assembly;
- e) pension to retired President/Vice President;
- f) compensation/additional pension to officers injured on duty;
- g) portable pension to Public Officers who resign from the Public Service;
- h) retiring benefits and other benefits to officers on permanent transfer to Approved Service;
- i) compassionate allowance/Ex-gratia gratuity;
- j) contract gratuity to advisers and Officers on Contract: and
- k) monthly pensions and Family Protection Scheme (FPS) contributions (both employee and employer shares) of officers who joined service on or after 01 January 2013 for onward payment to SICOM.

**II.2. The Motor Vehicle Loans Section** is responsible for the processing of motor vehicle (motorcar, motorcycle and autocycle) loan applications from Public Officers.

**II.3. The Passage Benefits Section** is responsible for the processing and payment of passage benefits to Public Officers, in respect of travel for: -

- a) costs of air tickets; and/or
- b) expenses incurred in connection with travel (Pocket Money).

The Passage Benefits Section is also responsible for the payment of passage benefits to the Officers\* of the Treasury, for the following purposes:

- a) expenses incurred at inland hotels/recreational resorts;
- b) examination fees (SC/HSC) and fees for vocational training course paid for their wards;
- c) university fees paid for self and for their wards;
- d) medical expenses incurred for self, spouse, wards, brother, sister, mother, father, mother-in-law and father-in-law;
- e) Expenses incurred for construction/renovation of their primary residence; and

- f) for any other purpose, other than travel (cashed at the rate of 90% of accumulated passage benefits balance).

*\*Passage benefits for purposes other than travel (as listed above) utilised by Officers of other Ministries/Departments, are paid by the Ministry/Department where the Officer is posted.*

### **III. CASH MANAGEMENT, RECEIPTS AND PAYMENTS**

- 1. Cash Management Unit**
- 2. Payments Centre**
- 3. Revenue Collection**

**III.1.** The **Cash Management Unit** is responsible for: -

- a) preparing cash flow forecasts for the Government;
- b) monitoring the cash flow position of Government;
- c) assisting the Ministry of Finance (MOF) with the determination of the borrowing requirements of Government;
- d) providing funds to Self-Accounting Ministries/Departments;
- e) exercising general supervision over the receipts, expenditures and other disbursements of Government; and
- f) maintaining a register of Dishonoured Cheques and inform Accounting Officers of regular defaulters.

**III.2. Payments Centre**

- Chief Cashier's Office
- Payable Order Office
- Treasury Examination Section
- FX Payments Unit
  
- The **Chief Cashier's Office** is responsible for: -
  - a) effecting payments through bank transfers;
  - b) effecting transfer of funds to banks in respect of –
    - (i) payments by self-accounting Ministries/Departments; and
    - (ii) Government payroll.

- The **Payable Order Office** is responsible for: -
  - a) effecting payments (in respect of expenditures of Ministries and Departments) through bank transfers and cheques.
- The **Treasury Examination Section** is responsible for: -
  - a) verifying payment vouchers submitted by Ministries/Departments prior to disbursements of funds.
- The **FX Payments Unit** is responsible for: -
  - a) effecting payments in foreign currencies on behalf of Ministries and Departments; and
  - b) transmitting required documents to banks/overseas suppliers in respect of overseas purchases of government.

### **III.3. Revenue Collection**

The Chief Cashier's Office and Treasury's District Cash Offices collect the following revenues: -

- a) rental of Government Property;
- b) compensation in respect of Government-owned vehicles damaged in accidents;
- c) licence fees in respect of: -
  - private investigation;
  - fishmonger; and
  - disposal of waste
- d) registration fee, stamp duty and charges (NTA Lien) in respect of motor vehicles loan to public officers;
- e) import permit fees; and
- f) reimbursement of car loans.

### **IV. DEPOSITORY OF SECURITY**

The Treasury also operates as depository of security and is responsible for: -

- a) maintaining securities to be deposited by attorneys, notaries, auctioneers, land surveyors, recruiting agents and private security service providers under relevant Acts;
- b) ensuring that documents deposited as security are valid as per required format published on the website of the Treasury (<https://treasury.govmu.org>); and
- c) notifying authorities where securities required to be furnished have not been renewed by concerned parties.

## V. TREASURY RECORDS (ARCHIVES) SECTION

The **Treasury Records (Archives) Section** is responsible for: -

- a) maintaining receipts and payment vouchers and other accounting records of non-self-accounting Ministries and Departments in Treasury Voucher Rooms; and
- b) facilitating access by authorised persons to vouchers and records.

## VI. MOTOR VEHICLE ACCIDENT CLAIMS

The **Motor Vehicle Accident Claims Section** is responsible for: -

- a) attending court cases pertaining to accident involving government vehicles;
- b) processing of claims in respect of accidents involving government vehicles;
- c) initiating the process for legal recovery (through the State Law Office) of amount due and payable to government in respect of accident involving government vehicles; and
- d) processing payments for cases where government is liable in respect of accidents involving government vehicles in accordance with court judgment.

### OUR PLEDGES

## I. GOVERNMENT ACCOUNTING AND REPORTING

### Accounts Section

The Treasury pledges: -

- ❖ to submit the annual financial statements to the Director of Audit within 6 months of the close of every financial year

#### **provided that**

- Ministries/Departments (i) strictly comply with Treasury Circulars relating to closing of financial year; and  
(ii) submit all necessary statements/returns to the Treasury within 2 months after the closing of accounts.

- ❖ to publish the annual audited Statements of the government of the Republic of Mauritius on the website of the Treasury within 1 week after tabling at the National Assembly

**provided that**

- the accounts of the government of the Republic of Mauritius have been audited by the Director of Audit; and
  - the Annual Report of the Accountant-General and the accounts of the government of the Republic of Mauritius have been tabled at the National Assembly.
- ❖ to process and submit drawdown requests for capital projects funded by International Organisations within 3 working days after receipt of all supporting documentation from Ministries/Departments

**provided that**

- all relevant documents received are in order.
- ❖ to maintain up to date records with respect to special funds' bank accounts, investments, government debt and loans;
  - ❖ to issue claims to debtors 2 weeks before due date for payment

**provided that**

- all relevant documents are received from MOF in a timely manner.

*The audited accounts of the Government are available on the website of the Treasury at:  
- <https://treasury.govmu.org>*

### **Treasury Accounting System (TAS) Section**

The Treasury pledges: -

- ❖ to provide necessary guidance and assistance to TAS Users;
- ❖ to resolve queries and problems of users promptly; and
- ❖ to ensure that all the data and information in the computerised accounting system is complete, accurate and reliable.

### **Government Asset Register (GAR) Unit**

The Treasury pledges: -

- ❖ to provide necessary guidance and assistance to GAR Users;
- ❖ to resolve queries and problems of users promptly;
- ❖ to assist Ministries/Departments in ensuring that all the data and information in the computerised accounting system is complete, accurate and reliable.

## II. PUBLIC SERVICE BENEFITS

### II.1. Retiring Benefits

#### *End of Service Retiring Benefits*

The Treasury pledges: -

- ❖ to pay end of service retiring benefits within **7 working days** after the date of retirement

#### **provided that**

- all relevant documents duly filled in (*Annex III.1*) are received (from Ministries/Departments) 2 months before the date of retirement.

#### *Monthly Pensions to Retired Public Officers*

The Treasury pledges-

- ❖ to pay monthly pensions: -
  - (i) on the **19<sup>th</sup>** of each month for pensioners residing in the Republic of Mauritius. In case the **19<sup>th</sup>** is not a working day, pension is paid on the preceding working day;
  - (ii) within **10 working days** of receipt of life certificate for pensioners living abroad.

#### *Death Gratuity*

The Treasury pledges: -

- ❖ to pay to the heirs of a deceased Public Officer, all benefits within **10 working days** of receipt of all relevant documents (*Annex III.2*) from Ministries/Departments;
- ❖ to pay to the heirs of a deceased pensioner, a death gratuity (equivalent to 1 month pension) in the month following the month of the death of the pensioner provided the required documents\* are received.

*\*The Treasury should be contacted for documents to be submitted as cases vary.*

#### *Retired Members of the National Assembly (MNA)*

The Treasury pledges: -

- ❖ to pay retiring allowance to a retired MNA within **5 working days** of receipt of the relevant documents\* from the National Assembly.

*\*(i) Particulars of legislative service*

*(ii) Option Form*

### *Compensation/additional pension to injured officers*

The Treasury pledges: -

- ❖ to make arrangements promptly for the payment of compensation to a **manual worker** injured in service  
**provided that**
  - all the relevant documents (*Annex III.3*) are submitted by the Ministry/Department where the worker is posted.
- ❖ to pay additional pension to **non-manual workers** promptly at time of retirement  
**provided that**
  - all relevant documents (*Annex III.3*) are received;
  - approval of the Ministry of Public Service & Administrative Reforms and the Office of the President are obtained.

### *Payslip and Statement of Emoluments*

The Treasury pledges: -

- ❖ to send a payslip to pensioners once a year after necessary adjustment regarding compensation and PRB increase are done;
- ❖ to send a Statement of Emolument at the end of each financial year to pensioners who are required to file a tax return to MRA.

### *Portable Pension upon Resignation*

The Treasury pledges: -

- ❖ to transfer portable pension to approved Pension Fund in respect of eligible resigned Public Officers within **10 working days** from the date **ALL** relevant documents (*Annex III.4*) are received from the Ministry/Department concerned;  
  
OR
- ❖ to refund 100% pension contribution compounded at the rate of 4% per annum to eligible\* resigned officers within **10 working days** from the date **ALL** relevant documents (*Annex III.5*) are received from the Ministry/Department concerned.  
  
\* *Provided that the officer is NOT eligible for portable pension and has contributed to the pension scheme for at least one year*

### *Retiring Benefits to Officers on Permanent Transfer to Approved Service*

The Treasury pledges: -

- ❖ to transmit the officer's computation of pension to SICOM within **10 working days** from the date **ALL** documents (*Annex III.6*) are received from the Ministry/Department concerned;
- ❖ to transfer accrued retiring benefits of an employee to SICOM within **7 working days** from the date SICOM informs the Treasury of the retirement of such employee

### *Contract Gratuity to Advisers/Officers on Contract*

The Treasury pledges: -

- ❖ to issue Departmental Warrant to Ministry/Department concerned within **2 working days** after receipt of all relevant documents, for payment of contract gratuity to adviser/officer whose contract has been renewed, (*Annex III.7*);
- ❖ to pay contract gratuities to an adviser/officer whose contract has not been renewed, within **7 working days** after receipt of **ALL** relevant documents (*Annex III.7*).

### *Settlement of car loan for retiring Officers*

A public officer proceeding on retirement may settle any outstanding car loan as follows: -

- (i) the total amount to be deducted outright from his retiring benefits; or
- (ii) a proportion **NOT** less than 40% to be deducted outright from the retiring benefits and the balance recouped from his monthly pension over the remaining period of the loan (conditions apply) (*Annex III.8*)

**Note:** To ease in the processing of retiring benefits, pensioners/heirs should:

- ❖ ensure Employee Declaration Form (EDF) are submitted online within the prescribed time on the website of the MRA, by: -
  - (i) inserting "GP00010" at Employer Registration Number (ERN); and
  - (ii) typing THE TREASURY ACCOUNTANT GENERAL (THE TREASURY) GP00010 at Name of employer.
- ❖ notify the Treasury (in writing or by calling at this office) of the following:
  - change in residential address;



- change in bank account details by filling in the appropriate downloadable undertaking form along with scanned copies of ID and bank account details;
- when leaving the country with the intention of staying abroad for more than two consecutive months;
- death of a pensioner (promptly).

## **II.2. Motor Vehicle Loans**

The Treasury pledges: -

- ❖ to process and approve applications for Motor Vehicle loans within **4 working days** from the date all relevant documents are received (*Annex IV.1*);
- ❖ to disburse the loan within **3 working days** after signature of loan agreement.

## **II.3. Passage Benefits**

The Treasury pledges: -

- ❖ to issue letter of confirmation to Travel Agent within **2 working days** provided that
  - all relevant documents (*Annex V.1*) are received **3 weeks** before the date of departure.
- ❖ to credit the allowance (pocket money) to the bank account of an applicant within **3 working days** before the date of travel provided that
  - photocopy of air/sea ticket is submitted 10 days before date of travel.
- ❖ to refund expenses for travel already effected within **10 working days** after receipt of **ALL** relevant documents (*Annex V.2*) provided that
  - the application is made within **3 months** from the date of arrival.
- ❖ to pay accumulated passage benefits to officers who have resigned/passed away within **5 working days** [payable at Treasury Pension Section] provided that
  - all relevant documents (*Annex V.8*) are received from Ministries/ Departments.

With regards to Officers\* of the Treasury, we pledge:

- ❖ to refund expenses incurred at local hotels/recreational resorts within **10 working days** from the date of receipt of **ALL** documents (*Annex V.3*).

- ❖ to pay examination fees for SC/HSC within **8 working days** from the date of receipt of all relevant documents (*Annex V.4*).
- ❖ to pay for medical expenses within **8 working days** from the date of receipt of all relevant documents (*Annex V.5*).
- ❖ to pay for construction/renovation within **10 working days** from the date of receipt of all relevant documents (*Annex V.6*).
- ❖ to pay Passage Benefits at the rate of 90% of accumulated balance, to eligible officers within **10 working days** from the date of receipt of all relevant documents (*Annex V.7*).

**provided that**

- the balance standing to the credit of the applicant is not less than Rs. 10,000 (Note: Payment of exam fees/vocational training and university fees can be effected even if the balance standing to their credit is less than Rs 10,000).

\* As Officers of other Ministries/Departments are directly paid by the Ministry/Department where the Officer is posted, we strongly recommend that the above pledges are complied with.

### **III. CASH MANAGEMENT, RECEIPTS AND PAYMENTS**

#### **III.1. CASH MANAGEMENT UNIT**

The Treasury pledges: -

- ❖ to provide daily cash flow forecasts of government to the SBRG on a six-month rolling basis on each Wednesday

**provided that**

- MRA and line ministries provide weekly forecasts of receipts and payments as requested by the Unit.

#### **III.2. PAYMENT CENTRE**

##### *The Chief Cashier's Office*

The Treasury pledges: -

- ❖ to effect payment within **one working day** after payment vouchers have been “examined and passed for payment” by Treasury examiners;

**provided that**

- funds are available under the item of charge.

- ❖ to transfer funds promptly on day of request  
**provided that**
  - request for transfer of funds is complete and accurate.

#### *The FX Payment Unit*

The Treasury pledges: -

- ❖ to transmit required transfer instructions to banks within **1 working day** after receipt of payment instructions from Ministries/Departments;
- ❖ to transmit documents to overseas suppliers within **1 working day** after receipt of documents from Ministries/Departments

#### **provided that**

- payment instructions from the Ministry/Department concerned is complete and accurate and is supported by relevant documents.

#### *The Payable Order Office*

The Treasury pledges: -

- ❖ to effect payment within **1 working day** after payment vouchers have been “examined and passed for payment” by Treasury examiners

#### **provided that**

- funds are available under the item of charge.

#### *The Examination Section*

The Treasury pledges: -

- ❖ to examine payment vouchers within **2 working days**

#### **provided that**

- payment vouchers are complete and are supported by all relevant documents.

#### IV. DEPOSITORY OF SECURITY

The Treasury pledges: -

- ❖ to only accept documents in respect of security furnished by: -
  - Attorneys (under the Law Practitioners Act 1984 – Sections 15(1)(b) & 15(2));
  - Notaries (under the Law Practitioners Act 1984 – Sections 15(1)(b) & 15(2));
  - Auctioneers (under the Sales by Auction Act 1945 – Section 4(1)(b));
  - Land Surveyors (under the Land Surveyors Act 1976 – Sections 5(3) & 5(4));
  - Recruiting Agents for Workers (under the Recruitment of Workers Act 1993 – Section 3(7));
  - Recruiting Agents for Overseas Educational and Training Institutions (under the Licensing of Recruiting Agents for Overseas Educational and Training Institutions Act 2006 – Section 4(6));
  - Private Security Service (under the Private Security Service Act 2004 – Section 6(1));which are valid as per required format published on the website of the Treasury (<https://treasury.govmu.org>).
- ❖ to notify authorities where securities required to be furnished have not been renewed by the concerned parties.

#### V. TREASURY RECORDS (ARCHIVES) SECTION

The Treasury pledges: -

- ❖ to properly maintain payment vouchers and other records so as to facilitate access by authorised persons.

#### VI. MOTOR VEHICLE ACCIDENT CLAIMS

The Treasury pledges: -

- ❖ to process accident claims within **1 week** following receipt of all relevant documents from Ministries/Departments;
- ❖ to promptly refer cases to the State Law Office for legal recovery;
- ❖ to transmit documents for payment within **2 working days** following receipt of instructions from the State Law Office.

## HOW YOU CAN HELP US

- ❖ Providing complete and accurate information to us to ensure prompt resolution of your issues
- ❖ Treating the Treasury staff with courtesy and respect at all times
- ❖ Sharing your feedback, either through e-mails or through our suggestion box located at the ground floor of the Treasury, to help us improve our service
- ❖ Scheduling appointments in advance for visits to the Treasury to ensure prompt and effective service (this does not apply to routine daily matters)
- ❖ Fostering a collaborative relationship to achieve the best possible results

## WHAT YOU CAN EXPECT FROM US

- ❖ Courteous, professional and enthusiastic staff
- ❖ Respectful and professional treatment
- ❖ Response to your e-mail or correspondence within 10 working days
- ❖ Skilled and knowledgeable Staff with the authority and responsibility to address your inquiries effectively
- ❖ Confidentiality and respect for your privacy
- ❖ Your phone call will receive a prompt response and will be directed to the right person
- ❖ Clear and accurate information

### Legal Disclaimer Notice

The statement of commitments in this Charter do not confer any legal rights contracted or otherwise. This Charter is published for information purposes only.

## *CONTACT INFORMATION*

### **SENIOR MANAGEMENT**

#### **ACTING ACCOUNTANT-GENERAL**

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## District Cash Offices

<i>Cash Offices</i>	<i>Opening Hours</i>	<i>Contact Details</i>
Rose Hill	<i>09.00 a.m. to 14.30 p.m. (Monday to Friday) *</i>	Officer-in-Charge ☎ No.: (230) 464-3158
Flacq	<i>09.00 a.m. to 14.30 p.m. (Monday to Friday) *</i>	Officer-in-Charge ☎ No.: (230) 413-2578
Mahebourg	<i>09.00 a.m. to 14.30 p.m. (Monday to Friday) *</i>	Officer-in-Charge ☎ No.: (230) 631-9534
Pamplemousses	<i>09.00 a.m. to 14.30 p.m. (Tuesday &amp; Thursday) *</i>	Officer-in-Charge ☎ No.: (230) 243-3534

\* Except public holidays

## I. DUTIES AND RESPONSIBILITIES OF ACCOUNTANT-GENERAL

*(Source: Financial Management KIT Volume I)*

The Accountant-General has the responsibility to advise the Financial Secretary and other Accounting Officers on matters relating to -

- ❖ Government accounting;
- ❖ the management of Government cash flows;
- ❖ the opening and operation of bank accounts; and
- ❖ public service benefits (retirement, passage, car advances).

In respect of Government Accounts, the Accountant-General has to -

- ❖ ensure the adequacy and reliability of the central computerised Treasury Accounting System (TAS) for the processing and recording of Government transactions and for the preparation of financial and non-financial reports including performance reports;
- ❖ ensure that adequate controls exist for safeguarding the integrity and security of financial data stored in the TAS;
- ❖ prepare and submit to the Director of Audit the annual statutory Financial Statements;
- ❖ maintain an updated Chart of Accounts (COA) and ensure that financial data is recorded in conformity with the COA; and
- ❖ exercise control over the dissemination of financial and other information by officers of the Treasury.

In respect of cash management, the Accountant-General is responsible to -

- ❖ determine Government's cash requirements and ensure that sufficient funds are available to meet the payment obligations of Government as they fall due;
- ❖ ensure that proper cash management systems are in place in all Departments for the efficient and effective use of cash resources;
- ❖ maintain Government's main bank account (General Account 001) with the Bank of Mauritius and to monitor bank balances of Departments;
- ❖ authorise the opening of bank accounts by Departments; and
- ❖ monitor the operation of District Cash Offices.

### **Payments by Accountant-General**

The Accountant-General has to ensure that no payment is effected where-

- ❖ the instruction for payment is not covered by proper authority expressed or referred to on the payment voucher relating to it; and
- ❖ the payment voucher is not supported by the necessary documents.

### **Government Payroll**

The Accountant-General shall determine the payday for monthly salary of public officers and the timeframe for the processing of payroll by Departments.

In relation to public service benefits, the Accountant-General has to -

- ❖ maintain a register of Government pensioners and ensure the payment of retirement benefits and monthly pensions on a timely basis;
- ❖ process applications from public officers on a form approved by the Accountant-General in respect of advances for the purchase of motorcars/motorcycles/autocycles;
- ❖ process applications for passage benefits and to ensure timely payment of such benefits to eligible officers;
- ❖ provide retiring officers with detailed computation of their lump sum and pension; and
- ❖ provide Government pensioners with details of their adjusted pension whenever there is a salary review.

In respect of Approved Forms, the Accountant-General has to ensure the regular supply to Departments of Approved Finance Forms, Accounts Forms, Accounts Book Forms and Store Forms.

## II. LEGISLATIONS

### LIST OF MAIN ACTS, REGULATIONS AND FINANCIAL INSTRUCTIONS GOVERNING THE ACTIVITIES OF THE TREASURY

#### Acts

- The Constitution, sections 103 to 110;
- The Finance and Audit Act;
- The Public Debt Management Act;
- The Public Procurement Act;
- The Pensions Act and Pensions Regulations;
- The President's Emoluments & Pension Act;
- The National Assembly (Retiring Allowances) Act;
- Workmen's Compensation Act;
- Statutory Bodies Pensions Fund Act;
- The Statutory Bodies (Accounts and Audit) Act;
- Mauritius Civil Service Mutual Aid Association Act;
- Private Security Service Act;
- Recruitment of Workers Act;
- Law Practitioners Act;
- Land Surveyors Act;
- Sales by Auction Act; and
- Licensing of Recruiting Agents for Overseas Educational and Training Institutions Act.

#### Regulations/ Instructions

- The Financial Management Manual (FMM);
- Regulations and Financial Instructions issued under the Finance and Audit Act;
- Human Resource Management Manual (HRMM);
- Treasury and Ministry of Finance Circulars; and
- Ministry of Public Service and Administrative Reforms Circulars.

**III.1. Payment of retiring benefits**

1. Computation of Pension (Accts F 237) in original/PN 01;
  2. Option Form C in duplicate;
  3. Last appointment letter;
  4. Last pay slip;
  5. Birth and marriage certificates;
  6. Letter of retirement;
  7. Certificates of continuous service and indebtedness towards Government; (to include item to be credited in case of indebtedness);
  8. Passage benefits computation statement;
  9. Statement of refundable sick leave; and
  10. Statement of vacation leave.
- } certified true copies

**III.2. Payment of benefits to heirs of deceased officer**

1. Pension Schedule (Accts F237)/PN 01;
2. Affidavit establishing heirs of deceased;
3. Birth certificate of deceased officer;
4. Birth certificates of heirs;
5. Last letter of appointment;
6. Certificates of continuous service and indebtedness towards Government; (to include item to be credited in case of indebtedness);
7. Last available pay slip;
8. Return of cash allowance in lieu of leave, vacation and passages;
9. Copies of Bank account numbers and ID of heirs;
10. Passage benefits computation statement;
11. Statement of refundable sick leave; and
12. Statement of vacation leave.

**III.3. Officers injured on duty**

1. Departmental Board Report;
2. Injuries Committee Report;
3. Statement of salary (1 Year prior to date of injury); and
4. Degree of impairedness and percentage of incapacity.

#### ***III.4. Payment of portable pension on resignation***

1. Pension Schedule (Accts F237);
2. Birth certificate;
3. Marriage certificate for female officers;
4. Last letter of appointment;
5. Certificate of indebtedness and continuous service;
6. Last available pay slip;
7. Return of cash allowance in lieu of sick leave and passages;
8. Personal pension plan;
9. Letter of appointment in the private sector; and
10. Business Registration Number for self-employed.

#### ***III.5. Refund of pension contribution on resignation***

1. Returns of cash allowance in lieu of sick leave and passages;
2. Certificate of indebtedness and continuous service;
3. Return of refund of pension contribution/PN 02; and
4. Bank account number.

#### ***III.6. Permanent transfer to Approved Service***

1. Pension Schedule (Accts F237);
2. Birth certificate;
3. Marriage certificate for female officers;
4. Last letter of appointment;
5. Certificate of indebtedness and continuous service;
6. Last available pay slip; and
7. Return of cash allowance in lieu of sick leave, and passages; “if date of permanent transfer is 18 January 2013 or after and officer has opted to encash these benefits (bank account number to be provided accordingly)”.

#### ***III.7. Gratuity to Advisers and Officers on Contract***

1. Copy of contract;
2. Statement of salary;
3. Certificate of indebtedness;
4. Bank account number on termination of contract;
5. Passage benefits computation statement;
6. Statement of annual/vacation leave; and
7. Letter of renewal of contract.

### ***III.8. Conditions for car loan settlement on retirement***

1. The percentage of the outstanding loan to be deducted from the gratuity will depend on the monthly amount that can be deducted from the officer's pension taking into account other deductibles.
2. The retiring officer should take a decreasing term insurance cover to secure the remaining loan balance and the premium of which should be paid outright for the entire period.
3. The same interest rate will be applicable on the outstanding loan balance which would be deducted on the monthly basis for the remaining period of the loan.
4. The relevant advance accounts will be maintained by the Treasury.
5. The lien on the retiring officer's motorcar will only be removed upon settlement of the loan.

#### ***IV.1. Motor Vehicle Loans***

***Documents to be submitted for a new/reconditioned motor vehicle: -***

1. Original Quotation (less than one month as at date of application);
2. Original Duty-free certificate (where applicable);
3. National Identity Card (copy);
4. Latest payslip (copy);
5. Copy of bank statement;
6. Firm order from dealer/Part Payment Receipt confirming reservation of vehicle;
7. Confirmation from Supplier for availability of motor vehicle;

***Documents to be submitted for a second-hand car purchased locally: -***

1. Letter of intent duly signed by buyer and seller with copy of NICs indicating price/make/model/year and availability of motor vehicle;
2. Registration number of vehicle;
3. Copy of horse power;
4. Letter from insurance for insured value of car and
5. Photocopy of certificate issued by NTA to the effect that the car is not burdened with any lien.

***Documents to be submitted after purchase within one month from date of signature of agreement: -***

1. Copy of Deed of Sale;
2. Copy of official receipt from Insurance Company;
3. Copy of official receipt from Dealer;
4. Original of registration book (Horse Power); and
5. Original of Accts F241(B) duly filled in by Insurance Company.



***V.1. Payment of passage benefits***

1. Application for passage benefits, (HRMM Appendix 4F);
2. Passage benefits computation, (HRMM Appendix 4G);
3. Copy of document certifying Bank Account Number;
4. Quotation from Travel Agent;
5. Undertaking Form;
6. Copy of National Identity Card;
7. Birth and marriage certificates if accompanied by family

***V.2. Refund of passage benefits for travelling already effected***

1. Application for passage benefits, (HRMM Appendix 4F);
2. Passage benefits computation, (HRMM Appendix 4G);
3. Copy of document certifying Bank Account Number;
4. Copy of National Identity Card;
5. Copy of air ticket;
6. Receipt from Travel Agent; and
7. Copy of passport pages showing date of departure and arrival or boarding pass.

***V.3. Refund of expenses at inland hotels/recreational resorts***

1. Application for passage benefits, (HRMM Appendix 4F);
2. Passage benefits computation, (HRMM Appendix 4G);
3. Copy of document certifying Bank Account Number;
4. Copy of National Identity Card; and
5. Detailed receipt from hotel

***V.4. Payment of Exam Fees***

1. Application for passage benefits, (HRMM Appendix 4F);
2. Passage benefits computation, (HRMM Appendix 4G);
3. Copy of document certifying Bank Account Number;
4. Birth certificate of children; and
5. Certificate from college/institution.

***V.5. Payment of passage benefits for Medical Purposes***

1. Application for passage benefits, (HRMM Appendix 4F);
2. Passage benefits computation, (HRMM Appendix 4G);
3. Copy of document certifying Bank Account Number; and
4. Quotation or receipt from Clinic.

***V.6. Payment of passage benefits for Construction/Renovation***

1. Application for passage benefits, (HRMM Appendix 4F);
2. Passage benefits computation, (HRMM Appendix 4G);
3. Copy of document certifying Bank Account Number; and
4. Undertaking Form.

***V.7. Payment of passage benefits at a discounted rate of 90%***

1. Application for passage benefits, (HRMM Appendix 4F);
2. Passage benefits computation, (HRMM Appendix 4G);
3. Copy of document certifying Bank Account Number; and
4. Copy of National Identity Card.

***V.8. Payment of passage benefits to resigned officers/deceased officers (payable at Treasury Pension Section)***

1. Application for passage benefits, (HRMM Appendix 4F);
2. Passage benefits computation, (HRMM Appendix 4G);
3. Copy of document certifying Bank Account Number;
4. Copy of National Identity Card; and
5. Letter of resignation or Affidavit in case of death of officer.