



Republic of Mauritius

# THE TREASURY

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**Circular No. 15 of 2016**

*Date: 15 July 2016*

**TREA/CF/2983**

*From : Accountant-General*

*To : Supervising Officers-in-Charge of Ministries/Departments*

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*Subject : OPERATING GUIDELINES ON CARRY-OVER OF CAPITAL EXPENDITURE*

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As you are aware, *Financial Instructions No 1 of 2016- Carry-Over of Capital Expenditure* was issued on 06 June 2016 to prescribe the limitations, conditions and procedures applicable to the carry-over of capital expenditure.

2. Operating guidelines, copy of which is herewith attached, have been developed to further guide Ministries/Departments on the recording and accounting aspect of the aforesaid Financial Instructions.
3. It would be appreciated if the contents of this circular letter could be brought to the attention of all officers concerned.

**(C. Romooah)**  
**Accountant-General**

# THE TREASURY

## Operating Guidelines

### Carry-Over of Capital Expenditure

- 1) The following guidelines complement, and should therefore be read in conjunction with, Financial Instructions No 1 of 2016 on Carry-Over of Capital Expenditure. The guidelines are designed to assist and guide Ministries/Departments in implementing the aforesaid financial instructions.
- 2) Based on Carry-Over Warrants from MOFED, the Accountant- General (AG) will open accounts to be known as “*Accounts Payable – Carry-Over*” in TAS and in that respect will make the following accounting entries :

*Dr Capital Expenditure Item\**

*Cr Accounts Payable – Carry-Over*

\* Item and amount stated in Carry-Over Warrant

- 3) The AG will notify Ministries/Departments of TAS codes in respect of “*Accounts Payable – Carry-Over*” as and when the accounts are opened in TAS.
- 4) The accounting entries referred to at paragraph 2 above (and thus the charge to the Capital Expenditure item) will be effected after the close of the fiscal year. OICs Finance of Ministries/Departments should therefore closely monitor balance available under Capital Expenditure items in respect of which applications for Carry-Over warrants are under process or have been approved.
- 5) As stated in Financial Instructions No 1 of 2016, payments (by Ministries/ Departments) in respect of carry-over expenditures will be effected through appropriate payment vouchers. The following accounting entries will apply:

*Dr “Accounts Payable – Carry-Over” item*

*Cr Cash*

The appropriate “*Accounts Payable – Carry-Over*” item code (paragraph 3 above refers) should therefore be quoted on payment vouchers.

- 6) The Accountant-General will, on 30 September every year, close all “*Accounts Payable – Carry-Over*” accounts and make necessary adjustments to that effect.

14.07.2016