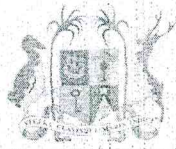


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Republic of Mauritius

# TREASURY

## TREASURY CIRCULAR NO. 5 OF 2020

FROM: ACCOUNTANT-GENERAL

TO : SUPERVISING OFFICERS-IN-CHARGE OF MINISTRIES/DEPARTMENTS

### CLOSING OF FINANCIAL YEAR 2019-2020

The purpose of this Circular is to draw the attention of Accounting Officers on arrangements that have been made in view of: -

- (a) the closing of Financial Year (FY) 2019-2020 on 30 June 2020; and
- (b) the closing of accounts for the FY 2019-2020 at latest by 10 August 2020.

and procedures that have to be followed in relation thereto.

2. To enable the smooth closing of the FY 2019-2020 and the timely preparation of the statutory financial statements of the Government by this office, Accounting Officers are kindly requested to ensure that all the procedures and deadlines set out in this Circular are strictly adhered to.

3. Deadlines for the submission of financial documents and returns are provided in the table below, with additional information in the paragraphs as indicated: -

SN	ACTIVITY	LAST DATE TO BE SUBMITTED TO TREASURY	PARAGRAPH
(i)	Vouchers and Documents in respect of June 2020 Payroll (including manual paysheets)	Friday 12 June	5
(ii)	Payment Vouchers/Instructions	Wednesday 24 June	6(i)
(iii)	Retirement of Imprests 2019-2020	Friday 26 June	7(i)

SN	ACTIVITY	LAST DATE TO BE SUBMITTED TO TREASURY	PARAGRAPH
(iv)	Applications for Imprests 2020-2021	Monday 15 June	7(ii)
(v)	Reconciliation Certificates: - May 2020 - June 2020	Friday 19 June	13(ix)
		Monday 17 August	13(x)
(vi)	Bank Reconciliation Certificates for June 2020 ( <i>Self-Accounting Ministries/Departments only</i> )	Monday 13 July	14(iii)
(vii)	Annual Statements Returns	Tuesday 18 August	16
(viii)	Returns of Inventories	Tuesday 18 August	
(ix)	Returns of Accruals, Prepayments and Retention Money	Friday 28 August	
(x)	Returns of Employee Benefits	Friday 28 August	
(xi)	Returns of Non-Financial Assets	Friday 28 August	

4. Queries may be addressed to Ms. H. Gunesh (on TAS issues), Mr. R. Luchman (on Payments) and Mrs. R. S. Gooljar (on Accounting matters) by phone (260 5000) or by email ([treasury.tas@govmu.org](mailto:treasury.tas@govmu.org)/[paymentcentre-try@govmu.org](mailto:paymentcentre-try@govmu.org)/[treasury.accounts@govmu.org](mailto:treasury.accounts@govmu.org)).

#### A. CLOSING OF FINANCIAL YEAR 2019-2020

##### 5. *SALARIES*

*Treasury Circular No. 6 of 2020* refers to the submission of all vouchers and documents in respect of June 2020 Payroll.

##### 6. *PAYMENT VOUCHERS/INSTRUCTIONS*

- (i) All *Payment Vouchers/Instructions* should be submitted to the Treasury at latest by **24 June 2020**. The Treasury will not assume responsibility for unexecuted payments due to late submission of *Payment Vouchers/Instructions* by **Ministries/Departments**.
- (ii) All entries made in the *TAS Invoice Workbench* and which are not likely to be paid, including earmarkings, should be cancelled at latest by **24 June 2020**.

7. **IMPRESTS - RETIREMENT OF CURRENT IMPRESTS AND APPLICATION FOR IMPRESTS 2020-2021**

- (i) Current imprests should be retired at latest by 26 June 2020 and should be accompanied by: -
- (a) a *proforma* at **Annex I**, in triplicate, showing the particulars of the imprest as at the date of retirement; and
  - (b) a *Combined Remittance and Receipt Voucher* duly filled in, including the TAS code of the Imprest Warrant under which it was issued.

An example of TAS code in respect of imprest is illustrated below: -

*Imprest of Treasury - 0.ETRY.86001001.0.0001.0.ETRY01.0.0*

Min/Cost Centre	Vote/Sub Head	Economic Classification	ID	Analysis	Activity/Project	Misc.	Type	Reporting Entity
0	E+ (Min. ID)	86001001	0	0001	0	E+Min ID+SN	0	0

- (ii) Applications for imprests in respect of **FY 2020-2021** should reach this office at latest by 15 June 2020. Issue of same will be done by the Treasury as from **01 July 2020**.

- (iii) Only one main imprest will be issued to each Ministry/Department. Accounting Officers who require more than one imprest may, at their end, authorise the issue of sub-imprests out of the main imprest in accordance with the provisions of the *Financial Management Manual (Chapter 20.7)*. The Treasury will issue more than one imprest to a Ministry/Department only where there are strong justifications therefor.

8.

**RECEIPTS**

All cash collected on the last business day of June 2020, should be banked and accounted for on the same day. In no case should cash collected by **30 June 2020** be accounted for in the **FY 2020-2021**. Hence all inputs in Treasury Accounting System (TAS) should be made using **30 June 2020** as **GL date**.

**B. CLOSING OF ACCOUNTS**

9. **CLOSING OF ACCOUNTS IN TAS**

Closing of accounts will be effected by this office as follows: -

- First Closing** : 13 July 2020
- Second Closing** : 27 July 2020
- Third and Final Closing** : 10 August 2020

10. **DEPARTMENTAL WARRANTS**

Ministries/Departments which have issued Departmental Warrants should ensure that any unspent amount under a Departmental Warrant is transferred back to its original ID by **19 June 2020**.

11. **DEPOSIT ACCOUNTS**

- (i) All deposits repayable in the FY 2019-2020 should be cleared by **26 June 2020**.
- (ii) Ministries/Departments should constantly monitor deposits under their responsibility to ensure that any deposit held **for more than 5 years** be credited to Revenue upon approval of the Accounting Officer (*Chapter 20.7, paragraph 31 of the Financial Management Manual*).
- (iii) Any deposit account having a debit balance should be investigated promptly and cleared before the second closing, i.e. **27 July 2020**.

12. **ADVANCE ACCOUNTS**

Any credit balance in an advance account should be investigated and cleared before the second closing, i.e. **27 July 2020**.

13. **RECONCILIATION AND ADJUSTMENTS**

- (i) Ministries/Departments having received **loans/grants from foreign sources** for the financing of projects under their control during the FY 2019-2020 and which have remained unaccounted for, should make the necessary adjustments in TAS before the second closing, i.e. **27 July 2020**.
- (ii) Financial data in respect of **Overseas Missions Accounts** should be input in TAS by **27 July 2020**.
- (iii) TAS Abstracts, Remittance Accounts, Advances and Deposit Ledgers and Revenue Registers should be properly checked and reconciled.
- (iv) All adjustments in respect of wrong combinations and misallocations up to **May 2020** should be effected before the **first closing** of accounts. All adjustments relating to **June 2020** should be dealt with before the **second closing**. *Any discrepancy not cleared should be reported to the Accounts Section of the Treasury.*

- (v) No access to TAS in respect of FY 2019-2020 will be provided to Ministries/Departments after the second closing (27 July 2020). Any adjustment arising after the second closing should be input in TAS at the Treasury subject to the approval of the Accountant-General. Such approval should be sought in writing and should be duly signed by the Accounting Officer or the Officer-in-Charge of Finance with reasons/justifications as to why same has not been attended to prior to the second closing.
- (vi) To ensure correctness of figures Ministries/Departments should check their respective abstracts against the Trial Balance as well as the *Funds Available Screen* of TAS.
- (vii) The report "*TAS Trial Balance Abstract R12*" should be run after each closing and any discrepancy noted should be promptly reported to the TAS Section of the Treasury.
- (viii) Cash Books and Abstracts in respect of Expenditure and Revenue and Below-the-line Accounts should tally with the Trial Balance.
- (ix) *Reconciliation Certificates* in respect of Expenditure, Revenue, Below-the-Line Accounts and Cash Book for the month of **May 2020** should reach the Accounts Section of the Treasury at latest by **19 June 2020**. Any discrepancy should be sorted out immediately.
- (x) For the month of **June 2020**, Accounting Officers should submit to the Treasury, at latest by **17 August 2020**, one single *Reconciliation Certificate* stating that all accounts have been properly checked and reconciled, and that all adjustments in respect of wrong combinations have been duly effected.

14. **ADDITIONAL TAS PROCEDURES FOR SELF-ACCOUNTING MINISTRIES/DEPARTMENTS**

- (i) All payment batches should be confirmed by **26 June 2020**.
- (ii) All Remittance Accounts should be cleared by **30 June 2020** and Cash Accounts should tally with Trial Balance.
- (iii) *Bank Reconciliation Certificates* in respect of each bank account as at 30 June 2020 should be submitted to the Treasury by **13 July 2020**. Unpresented cheques in respect of cheques issued prior to FY 2019-2020 which have become stale should be credited to **Item 38900901 – Accounts Payable: Stale Payable Orders**.

- (i) Detailed Statement of Advances (**Statement G**);
- (ii) Detailed Statement of Deposits (**Statement I**);
- (iii) Statement of Contingent Liabilities, including details of any Loans, Bank Overdrafts or Credit Facilities Guaranteed by Government (**Statement L**);
- (iv) Statement of Arrears of Revenue (**Statement N**);
- (v) Statement of Claims Abandoned (**Statement O**);
- (vi) Statement of Losses charged to Expenditure (**Statement P**);
- (vii) Statement of Stores Losses (**Statement Q**);
- (viii) Statement of Foreign Aid Received (**Statement U**); and
- (ix) Statement of Cash Aid Received from Foreign Countries (**Statement U1**).

**C. SUBMISSION OF ACCOUNTING RETURNS BY MINISTRIES/DEPARTMENTS**

15. The Accountant-General is required to prepare annual financial statements in accordance with Section 19 of the Finance and Audit Act. The following annual statements are prepared on the basis of Accounting Returns (ACR) provided by Ministries/Departments: -

- (i) Detailed Statement of Advances (**Statement G**);
- (ii) Detailed Statement of Deposits (**Statement I**);
- (iii) Statement of Contingent Liabilities, including details of any Loans, Bank Overdrafts or Credit Facilities Guaranteed by Government (**Statement L**);
- (iv) Statement of Arrears of Revenue (**Statement N**);
- (v) Statement of Claims Abandoned (**Statement O**);
- (vi) Statement of Losses charged to Expenditure (**Statement P**);
- (vii) Statement of Stores Losses (**Statement Q**);
- (viii) Statement of Foreign Aid Received (**Statement U**); and
- (ix) Statement of Cash Aid Received from Foreign Countries (**Statement U1**).

16. Accounting Officers are accordingly requested to ensure that complete and accurate returns are submitted to this office by the deadlines and in accordance with the formats indicated in the table below: -

SN	RETURN	FORMAT	LATEST DATE TO BE SUBMITTED	CIRCULAR REFERENCE - as below (where applicable)
<b>Annual Statements Returns</b>				
(i)	ACR Advances	ANNEX II	18 August	C1, C2, C3
(ii)	ACR Deposits	ANNEX II		
(iii)	ACR Contingent Liabilities	ANNEX II		
(iv)	ACR Arrears of Revenue	ANNEX II		C2
(v)	ACR Claims Abandoned	ANNEX II		C1
(vi)	ACR Losses Charged to Expenditure	ANNEX II		C1
(vii)	ACR Stores Losses	ANNEX II		C1
(viii)	ACR Non-Cash Aid Received (Foreign)	ANNEX II		
(ix)	ACR Cash Aid Received (Foreign)	ANNEX II		

SN	RETURN	FORMAT	LATEST DATE TO BE SUBMITTED	CIRCULAR REFERENCE - as below (where applicable)
<b>Returns of Inventories</b>				
(x)	ACR Inventory (Purchased during the year but not consumed)	ANNEX III	18 August	
(xi)	ACR Inventory (Donations Received)	ANNEX III		
<b>Returns of Accruals, Prepayments and Retention Money</b>				
(xii)	ACR Accruals	ANNEX IV	28 August	C4
(xiii)	ACR Prepayments	ANNEX IV		
(xiv)	ACR Retention Money	ANNEX IV		
<b>Returns of Employee Benefits</b>				
(xv)	ACR Accumulated Sick Leave	ANNEX V	28 August	C4
(xvi)	ACR Vacation Leave	ANNEX V		
(xvii)	ACR Passage Benefits	ANNEX V		
<b>Returns of Non-Financial Assets</b>				
(xviii)	ACR Purchase of Non-Financial Assets through Recurrent Expenditure	ANNEX VI	28 August	
(xix)	ACR Donated Non-Financial Assets	ANNEX VI		
(xx)	ACR Disposal of Non-Financial Assets	ANNEX VI		
(xxi)	ACR Contractual Commitments*	ANNEX VI		

\* This new return deals with future financial commitments as at 30 June 2020 for the acquisition of non-financial assets excluding accruals amounts, retention monies and carry-over amounts.

The returns should be prepared in accordance with the following Circulars issued by the Ministry of Finance, Economic Planning and Development (MOFEPD) / Treasury; -

- (xviii) C1: MOFEPD Circular No. 6 of 2012 "**Financial Instructions – Losses, Deficiencies and Write-Off of Goods**".
- C2: MOFEPD Circular No. 1 of 2013 "**Losses, Arrears of Revenue, Write-off and Advances**".
- C3: MOFEPD Circular No 7 of 2015 "**Write-Off of Advances**".
- (xix) C4: Treasury Circular No. 14 of 2017 "**Accrual-Based Accounting System – Accrual & Prepayment Rules**".

\* This new return deals with future financial commitments as at 30 June 2020 for the acquisition of non-financial assets excluding accruals amounts, retention monies and carry-over amounts.

The returns should be prepared in accordance with the following Circulars issued by the Ministry of Finance, Economic Planning and Development (MOFEPD) / Treasury; -

- (xviii) C1: MOFEPD Circular No. 6 of 2012 "**Financial Instructions – Losses, Deficiencies and Write-Off of Goods**".
- C2: MOFEPD Circular No. 1 of 2013 "**Losses, Arrears of Revenue, Write-off and Advances**".

It would be appreciated if the contents of this Circular could be brought to the attention of all officers concerned.

17. All returns (including Nil returns) should be submitted to the Treasury (Accounts Section) both in hard and soft copies. (email to [treasury.accounts@govmu.org](mailto:treasury.accounts@govmu.org)).

18. Supervising Officers of Self-Accounting Ministries/Departments may issue their own instructions to meet their specific requirements but they should ensure that the main provisions of this Circular are **strictly adhered to**.

19. I rely on your personal support and co-operation to ensure the smooth processing of end of year transactions and the closing of the accounts for the FY 2019-2020.

20. It would be appreciated if the contents of this Circular could be brought to the attention of all officers concerned.

- Annex I: Imprest Proforma  
Annex II: Annual Statements Returns  
Annex III: Returns of Inventories  
Annex IV: Returns of Accruals, Prepayments and Retention Money  
Annex V: Returns of Employee Benefits  
Annex VI: Returns of Non-Financial Assets

  
(S.D. RAMDEEN)  
AG. ACCOUNTANT-GENERAL

TREASURY,  
PORT LOUIS.  
08 JUNE 2020

Copy to:

- (i) Secretary to Cabinet and Head of the Civil Service
- (ii) Financial Secretary
- (iii) Director of Audit
- (iv) Officer-in-Charge, Finance Section of Ministries and Departments

Encl.:

- Annex I: Imprest Proforma  
Annex II: Annual Statements Returns  
Annex III: Returns of Inventories  
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Annex VI: Returns of Non-Financial Assets