



Republic of Mauritius

TREASURY

TREASURY CIRCULAR NO.5 OF 2022

FROM: ACCOUNTANT-GENERAL

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

CLOSING OF FINANCIAL YEAR 2021-2022

The purpose of this Circular is to draw the attention of Accounting Officers on arrangements to be made and procedures to be followed in view of: -

- A. the closing of Financial Year (FY) 2021-2022 on **30 June 2022**;
- B. the closing of accounts in TAS for the FY 2021-2022 at latest by **10 August 2022**;
and
- C. submission of accounting returns by Ministries/Departments.

2. To enable the smooth closing of the FY 2021-2022 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 2022 Payroll (including manual paysheets)	Friday 17 June	A1
(ii)	Payment Vouchers/Instructions	Thursday 23 June	A2(i)

SN	ACTIVITY	LAST DATE TO BE SUBMITTED TO TREASURY	PARAGRAPH
(iii)	Retirement of Imprests 2021-2022	Monday 27 June	A3(i)
(iv)	TAS Reconciliation Certificates relating to: - May 2022 - June 2022	Monday 20 June Tuesday 16 August	B5(v)
(v)	Bank Reconciliation Certificates for June 2022 (<i>Self-Accounting Ministries/Departments only</i>)	Tuesday 12 July	B6(iii)
(vi)	Annual Statements Returns	Wednesday 17 August	C2
(vii)	Returns of Inventories	Wednesday 17 August	
(viii)	Returns of Accruals, Prepayments and Retention Money	Monday 29 August	
(ix)	Returns of Employee Benefits	Monday 29 August	
(x)	Returns of Non-Financial Assets	Monday 29 August	
(xi)	Returns of Receivable and Loss Allowance	Monday 29 August	
(xii)	Return of Leases	Monday 29 August	

4. Queries relating to this Circular may be addressed to:-

Section	Contact Person(s)	Email address and Phone Number
TAS	Ms. H. Gunesh/Mr. R. Bhunjee	treasury.tas@govmu.org 260 5000
Accounts	Mrs R. Gooljar/Ms N. Dhunpath	treasury.accounts@govmu.org 260 5000
Payment	Mr. R. Luchman/Mr V. Dusoye	paymentcentre-try@govmu.org 260 5000

A. CLOSING OF FINANCIAL YEAR 2021-2022

A1. SALARIES

Treasury Circular No. 7 of 2022 refers to the submission of all vouchers and documents in respect of June 2022 Payroll.

A2. **PAYMENT VOUCHERS/INSTRUCTIONS**

- (i) All *Payment Vouchers/Instructions* should be submitted to the Treasury at latest by **23 June 2022**. 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* (for all expenditure items and below the line accounts) and which are not likely to be paid, including earmarkings, should be cancelled at latest by **23 June 2022**.

A3. **IMPRESTS - RETIREMENT OF CURRENT IMPRESTS**

- (i) Current imprests should be retired at latest by **27 June 2022** 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.

A4. **RECEIPTS**

All cash collected on the last business day of June 2022, should be banked and accounted for on the same day. In no case should cash collected by **30 June 2022** be accounted for in the FY 2022-2023. Hence all inputs in Treasury Accounting System (TAS) should be made using **30 June 2022** as **GL date**.

B. CLOSING OF ACCOUNTS

B1. **CLOSING OF ACCOUNTS IN TAS**

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

<i>First Closing</i>	: 12 July 2022
<i>Second Closing</i>	: 26 July 2022
<i>Third and Final Closing</i>	: 10 August 2022

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.

No access to TAS in respect of FY 2021-2022 will be provided to Ministries/Departments after the second closing i.e, 26 July 2022. 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 by filling Part A of the "Request Form for Access to TAS-after closing of Financial Year" (refer to Annex IX). The Form should provide reasons/justifications as to why the adjustments have not been attended prior to the Second Closing. It should be duly signed by the Accounting Officer or the Officer-in-Charge of Finance and submitted to the Treasury (Accounts Section) in hard copy or soft copy by email to treasury.accounts@govmu.org and treasury.fas@govmu.org.

B2. *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 **22 June 2022**.

B3. *DEPOSIT ACCOUNTS*

- (i) All deposits repayable in the FY 2021-2022 should be cleared by **27 June 2022**.
- (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 addressed before the second closing, i.e. **26 July 2022**.

B4. *ADVANCE ACCOUNTS*

Any credit balance in an advance account should be investigated and addressed before the second closing, i.e. **26 July 2022**.

B5. *TAS RECONCILIATION AND ADJUSTMENTS*

- (i) TAS Abstracts, Remittance Accounts, Cash Books, Advances and Deposit Ledgers, Revenue Registers and other Below-the-Line Accounts should be properly checked and reconciled with Trial Balance. To ensure correctness of figures, the *Funds Available Screen* on TAS should also be checked.

- (ii) All adjustments in respect of wrong combinations and misallocations up to **May 2022** should be effected before **20 June 2022**. All adjustments relating to **June 2022** should be dealt with before the **second closing**. *Any discrepancy not cleared should immediately be reported to the Accounts Section of the Treasury.*
- (iii) Any unaccounted **loans/grants from foreign sources**, received during the FY 2021-2022 should be accounted for in TAS before the second closing, i.e. **26 July 2022**.
- (iv) Financial data in respect of **Overseas Missions Accounts** should be input in TAS by **26 July 2022**.
- (v) *The Reconciliation Certificates* is in relation to Expenditure, Revenue, Below-the-Line Accounts and Cash Books. Any discrepancy should be sorted out immediately. For the month of **June 2022**, only one single *Reconciliation Certificate* should be submitted to the Treasury after the third closing, stating that all accounts have been properly checked and reconciled, and that all adjustments in respect of wrong combinations have been duly effected.
- (vi) *TAS Report on Accrual Transactions* and *TAS Report on Prepayment Transactions* should be run and reconciled with the Returns of Accruals and Prepayments as per Annex IV. All necessary adjustments pertaining to accrual and prepayment transactions should be made before submitting the returns to the Treasury.

B6. ADDITIONAL PROCEDURES FOR SELF-ACCOUNTING MINISTRIES/DEPARTMENTS ONLY

- (i) All payment batches should be confirmed by **27 June 2022**.
- (ii) All Remittance Accounts should be cleared by **30 June 2022** and Cash Accounts should tally with Trial Balance.
- (iii) *Bank Reconciliation Certificates* in respect of each bank account as at 30 June 2022 should be submitted to the Treasury by **12 July 2022**. It is to be noted that all un-presented cheques which have become stale should be credited to **Item 38900901 – Accounts Payable: Stale Payable Orders**.
- (iv) Any balance in Account No 1 on **30 June 2022** should be transferred to the Accountant-General's General Account on the same day.

C. SUBMISSION OF ACCOUNTING RETURNS BY MINISTRIES/ DEPARTMENTS

- C1. As already stated at paragraph 2, the Accountant-General is required to prepare annual financial statements in accordance with Section 19 of the Finance and Audit Act.
- C2. Accordingly, Accounting Officers are requested to ensure that complete and accurate Accounting Returns (ACR) 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)
Annual Statements Returns				
(i)	ACR Advances	ANNEX II	17-Aug	CIR1, CIR2, CIR3
(ii)	ACR Deposits	ANNEX II		
(iii)	ACR Arrears of Revenue	ANNEX II		
(iv)	ACR Claims Abandoned	ANNEX II	17-Aug	CIR 2
(v)	ACR Losses Charged to Expenditure	ANNEX II		CIR1
(vi)	ACR Stores Losses	ANNEX II		CIR1
(vii)	ACR Non-Cash Aid Received (Foreign)*	ANNEX II		
(viii)	ACR Cash Aid Received (Foreign)*	ANNEX II		
Returns of Inventories				
(ix)	ACR Inventory (Excluding Donated Inventories)	ANNEX III	17-Aug	
(x)	ACR Inventory (Donations Received)	ANNEX III		
(xi)	ACR Inventory (Write - Off)*	ANNEX III		
Returns of Accruals, Prepayments and Retention Money				
(xii)	ACR Accruals	ANNEX IV	29-Aug	CIR4

SN	RETURN	FORMAT	LATEST DATE TO BE SUBMITTED	CIRCULAR REFERENCE - as below (where applicable)
(xiii)	ACR Prepayments	ANNEX IV		
(xiv)	ACR Retention Money	ANNEX IV		
Returns of Employee Benefits				
(xv)	ACR Accumulated Sick Leave	ANNEX V	29-Aug	CIR4
(xvi)	ACR Vacation Leave	ANNEX V		
(xvii)	ACR Passage Benefits	ANNEX V		CIR4
Returns of Non-Financial Assets				
(xviii)	ACR Purchase of Non-Financial Assets through Recurrent Expenditure*	ANNEX VI	29-Aug	
(xix)	ACR Donated Non-Financial Assets*	ANNEX VI		
(xx)	ACR Disposal of Non-Financial Assets*	ANNEX VI		
(xxi)	ACR Contractual Commitments	ANNEX VI		
Returns of Receivable and Loss Allowance				
(xxii)	ACR Receivable*	ANNEX VII	29-Aug	CIR2
(xxiii)	ACR Loss Allowance*	ANNEX VII		
(xxiv)	ACR Receivable and Loss Allowance Ageing Analysis	ANNEX VII		
Return of Leases				
(xxv)	ACR Leases*	ANNEX VIII	29-Aug	

* These returns have been updated and kindly use same.

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

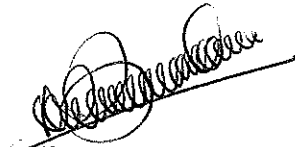
CIR1: MOFEPD Circular No. 6 of 2012 “**Financial Instructions – Losses, Deficiencies and Write-Off of Goods**”.

CIR2: MOFEPD Circular No. 1 of 2013 “**Losses, Arrears of Revenue, Write-off and Advances**”.

CIR3: MOFEPD Circular No 7 of 2015 “**Write-Off of Advances**”.

CIR4: Treasury Circular No. 14 of 2017 “**Accrual-Based Accounting System – Accrual & Prepayment Rules**”.

- C3. All returns (**including Nil returns**) should be submitted to the Treasury (Accounts Section) in soft copies. (email to treasury.accounts@govmu.org).
5. Supervising Officers of Self-Accounting Ministries/Departments may issue their own instructions to meet their specific requirements but they should ensure that the instructions issued are aligned to the requirements of the Circular.
6. 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 2021-2022.
7. It would be appreciated if the contents of this Circular could be brought to the attention of all officers concerned.


(S. D. RAMDEEN)
ACCOUNTANT-GENERAL

TREASURY,
PORT LOUIS.
20 May 2022

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
- Annex IV: Returns of Accruals, Prepayments and Retention Money
- Annex V: Returns of Employee Benefits
- Annex VI: Returns of Non-Financial Assets
- Annex VII: Returns of Receivable and Loss Allowance
- Annex VIII: Return of Leases
- Annex IX: Request Form for Access to TAS

