



Republic of Mauritius

TREASURY

Treasury Circular No. 14 of 2017

Date: 30 June 2017

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From : *Accountant-General*

To : *Supervising Officers In Charge of Ministries/ Departments*

Subject : *ACCRUAL-BASED ACCOUNTING SYSTEM - ACCRUAL & PREPAYMENT RULES*

Further to *Treasury Circular No. 10 of 2017 - "Closing of Accounts and Annual Statements for the Year Ending 30 June 2017"* – please find at Annex I a table setting out the rules that should be followed in capturing accruals and prepayments in respect of expenditure items.

2. To enable the timely accounting of balances in respect of liabilities/accruals/prepayments as at 30 June 2017, Ministries/Departments should submit to the Treasury, at latest by **30 September 2017:-**

- a) a 'Return of Accruals and Prepayments' in the format as per Annex II; and
- b) a 'Return of Accumulated Sick Leave and Passage Benefits' in the format as per Annex III.

3. The above returns should be submitted to the Treasury both in hard and soft copies (email to vduoye@govmu.org/ rsgooljar@govmu.org).

4. Kindly note that a briefing session with relevant officers in respect of the above will be conducted in July 2017.

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

(C. Romooah)
Accountant-General

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