ACCOUNTING MANUAL

MINISTRY OF FINANCE, TRADE AND BLUE ECONOMY

SEPTEMBER 2015

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ACCOUNTING MANUAL

1. GENERAL

(a) This Accounting Manual is issued along with provisions of Public Finance Management (PFM) Regulations 2014, and in accordance with the Public Finance Management Act, 2012, the Public Procurement Act, 2008, the Public Service Order, 2011, and the Public Investment Manual, 2015.

(b) The Manual does not replace the Public Finance Management Act, 2012, the Public Finance Management Regulations 2014 , the Public Procurement 2008, and the Public Service Order 2011.

(c) The main purpose and use of the Manual are to:

i. provide procedural guidelines as to the format, content, movement and recording of Government accounts, with a view to better management and control the public finances of Seychelles.

ii. ensure that financial statements are in conformity with generally accepted accounting principles

iii. ensure that finances are managed with responsible stewardship

iv. ensure proper internal control for custody, safeguard and use of assets

v. ensure that all personnel with a role in management of 'budget dependent entities' (Ministry/Departments/Agencies)' fiscal operations uphold the policies in this manual.

vi. outline key roles, responsibilities and accountabilities of public officers

vii. ensure that all financial management and transactions, procurement and public investments are in accordance with the Public Finance Management Regulations, 2014, the Public Finance Management Act, 2012, the Public Procurement Act 2008, and the Public Service Order, 2011.

viii. ensure that all Accounting Officers abide to the guidelines and regulations procedures governing public finance management.

1. GENERAL (Cont'd)

(d) The Manual is divided into fourteen sections and is in loose leaf form to facilitate updating. Amendments to this Manual may be made from time to time by the Principal Secretary responsible for Finance.

(e) Where there is any inconsistency between any guideline/format previously issued and those prescribed in this Manual, the latter will prevail.

(f) The Accounting Officers, as established/defined in the Public Finance Management Act 2012, are to ensure that the Instructions for retention and removal of financial records as outlined in Section (7) of PFM Regulations, 2014 are strictly adhered to.

(g) The manual ensures that all Accounting Officers abide to the guidelines/regulations procedures governing public finance management.

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2 DUTIES AND RESPONSIBILITIES

2.1 General

(a) This Section deals with duties and responsibilities of Accounting Officers, Heads of Accounts and the Comptroller General.

(b) For more detailed duties and responsibilities of the Comptroller General, Accounting Officers and Heads of Finance, Parts (iv) and (vi) of the Public Finance Management (PFM) Regulations, should be referred to.

(c) The formalisation of duties and responsibilities should enable public officers of the Ministries/Departments/Agencies to bring about a positive approach, greater involvement and accountability.

2. DUTIES AND RESPONSIBILITIES

2.2 Responsibilities of Comptroller General

With the public accounting functions and management being centralised, the Comptroller General have main responsibilities as stated in Sections 19 and 23 of the PFM Regulations 2014. The core responsibilities are to:

(a) (i) ensure that the Government General Bank Account has sufficient resources to meet appropriated expenditure and direct charges

(ii) ensure immediate remittance of Government revenues into the Government General Bank Account

(iii) make payments from the Government General Bank Account, including transfers and subsidies, when necessary

(iv) prescribe and implement efficient and effective cash management procedures which optimise Government debt and optimise returns from any idle cash balance

2.3 Responsibilities of the Accounting Officers

For the responsibilities of the Accounting Officers, Sections 24 and 27 of the PFM Regulations 2014, should be referred to. The core responsibilities are to:

(a) i) maintain all the required Books of Account and Registers, ensuring correct usage of all the required Accounting Forms, and preparation of financial returns and statements.

ii) exercise strict supervision over officers under his authority entrusted with public moneys and taking necessary precautions by the maintenance of sufficient conducting regular checks against the occurrence of fraud, embezzlement or carelessness.

iii) regularly check all cash, stores and fixed assets in his charge, maintaining the evidence of such checks and reconciling with the balances recorded in the books and registers.

2 DUTIES AND RESPONSIBILITIES

2.3 Responsibilities of the Accounting Officers (Cont'd)

iv) immediate report to Comptroller General, who will instruct Audit Division of the Ministry responsible for Finance to conduct preliminary audits and depending on the findings, the Comptroller General will notify the Auditor General for further investigations.

v) provide proper facilities and access to enable the Chief Internal Auditor or the Auditor General to carry out their audit inspection in accordance with the provisions of law.

(b) Safeguard and protect programme or data held in a computer from any unauthorised access and any sort of manipulation.

(c) Maintain the overall responsibility for proper financial management and control at all times. Delegation of duties in no way absolves an officer from personal responsibility for ensuring that there is proper financial and accounting control.

(d) Ensure efficient operations of all financial management and all financial related transactions like procurements, payment processing are as per the Public Finance Management Regulations, 2014 and are effectively done as per the service level agreements with the Ministries and other public institutions..

(e) Advise, guide and support all stakeholders on matters pertaining to the public financial management and services, including the programme based budgeting principles, concepts and practices.

(f) Assess the current and projected finances of respective Ministry and/or other public institutions

(g) Ensure any other responsibilities as required under the Sections 20, 24 and 27 of the PFM Regulations, 2014.

Note: *If at any time the public revenue and/or funds, stores or fixed assets sustains a loss by reason of neglect or fault of any officer, he/she will be liable to be surcharged with such amount and any sum due to him from Government may be withheld in satisfaction of such surcharge.*

2. DUTIES AND RESPONSIBILITIES

2.4 Responsibilities of Heads of Accounts

For the responsibilities of the Accounting Officers, Sections 24 and 27 of the PFM Regulations 2014, should be referred to. The core responsibilities are to:

(a) i) be primarily responsible to the Comptroller General for all the financial transactions and accounts of the government

ii) exercise the general management and supervision of all the accounting operations

iii) supervise the operations of Government accounts including expenditure and other disbursements, ensure that no payments are made which are not covered by proper authority and in the case of any apparent extravagance call the attention of Comptroller General

iv) prepare the Financial Statements and other returns within the time laid down by statutes and regulations and to render the accounts for audit

v) ensure once the audit is complete, that the Accounting Officer signs off the financial statements returns and receipts and management representations prior to their submission to relevant authorities;

vi) submit all claims for expenditure incurred by the Government for payments;

vii) ensure that all the accounting regulations and instructions issued by the Comptroller General are understood and complied by the staff of the accounting department and other departments of the public body.

3. ACCOUNTING DOCUMENTS

3.1 General

(a) This Section deals with:

i) The Books of Account namely Cash Book and Ledgers which Ministries, Departments and Agencies are to maintain and their reconciliation with Treasury statements

ii) The different Registers to be maintained

iii) The various Accounting Forms to be used

iv) Raising of other Accounting Documents and their submission to Treasury.

(b) For detailed rules and procedures, Part II of the PFM Regulations, 2014 should be referred to.

(c) Corrections, if any, in financial records are to be done in accordance with PFM Regulations, 2014

(d) A sample of the various Books of Account, Registers and Accounting Forms prescribed by the Part (ii) of the PFM Regulations, 2014 are included in Section 14 of this Manual. Ministries, Departments and Agencies using computer generated output should abide by the contents of the forms. Deviations in computer generated forms from any software package may be permitted only on approval from the Principal Secretary responsible for Finance. The formats prescribe the minimum details required. However, Ministries/Departments/Agencies may make provision for additional information that may be required.

3. ACCOUNTING DOCUMENTS

3.2 Books of Account

(a) Ministries/Departments/Agencies are to maintain a Cash Book **(BC - 001)** only if a separate/commercial bank account is operated other than the Government General Bank Account. The Cash Book (see page No 104 for format) will record all receipts and payments. (Where Ministries/Departments/Agencies operate through the Government General Bank Account, the register known as Cash Book Analysis (RC - 001) is to be maintained to record all receipts on a daily basis. Reference should be made to Section 8.7 of the Accounting Manual.

(b) The following ledgers, which are listed in alphabetical order, are to be maintained by all Ministries/Departments/Agencies whenever appropriate. Reference to the relevant PFM Regulations, 2014 is also given.

Name of Book	Book No.	Format in Page No.
Advance Ledger	BA - 001	98
Deposit Ledger	BD - 001	99
- Capital Expenditure Ledger	BE - 001	100
Revenue Ledger	BR - 001	101
Suspense Account Ledger	BS - 001	102

(c) i) The Reconciliation Form **(Form FR - 002)** is to be used to reconcile the Ledger balance with the Treasury Statement each month as explained below:

- Items in the Ledger but not shown on the Treasury Statement
- Items in the Treasury Statement but not shown in the Ledger
- Errors in the Treasury Statement

ii) The Ledger Balance is to agree with the Treasury Statement after taking into account the above items.

iii) Errors in the Ledger are to be rectified by the Ministry/Department/Agency.

3. ACCOUNTING DOCUMENTS

3.2 Books of Account (Cont'd)

iv) The Reconciliation Form is then to be used to follow up:

- Items not in the Ledger but on Treasury Statement which are to be entered in the Ledger with the references and details of voucher copies requested from Treasury, to support the items.
- Items in the Ledger but not on Treasury Statement in the subsequent month. Any item outstanding for more than one month should be checked with Treasury and the respective voucher traced.
- Errors which are to be corrected by raising a Journal Voucher **(Form FJ - 001**) on page 142 in consultation with Treasury.

v) All Reconciliation Forms are to be prepared in duplicate as follows:

- Original to Treasury (within a fortnight of receipt of the statement from Treasury)
- Duplicate to be retained by Ministry/Department/Agency.

(d) The procedural guidelines for the maintenance of the Books of Account are outlined under their respective Sections. The formats for these Books of Account are attached in Section 14.

3. ACCOUNTING DOCUMENTS

3.3 Registers

(a) The Registers to be maintained by Ministries/Departments as appropriate:

Name of Register	Register No.	Page No.
Cash Book Analysis	RC - 001	104
Inward Cheque Register	RC -002	105
Creditors' Control Register	RC - 003	106
Debtors' Control Register	RD - 001	107
Debtors' Statements	RD -002	108
Deposit Register	RD - 003	109
Fuel Coupon Register	RF - 001	110
Invoice Register	RI - 001	111
Journal Voucher Register	RJ - 001	112
Payment Voucher Register	RP - 001	113
Register of Accountable Documents	RR - 001	114
Register of Articles under Safe Custody	RR - 002	115
Register of Dishonoured Cheques	RR - 003	116
Register of Inventory	RR - 004	117
Register of Fixed Assets	RR - 005	118
Register of Land and Buildings	RR - 006	119
Register of Loose Tools	RR - 007	120
Register of Security Documents	RR - 008	121
Register of Vehicles and Heavy plant	RR - 009	122
Register of Vehicle Repairs	RR - 010	123
Revenue Voucher Register	RR - 011	124
Stock Ledger Control	RS - 001	125
Write-Off Register	RW - 001	97 (b)

(b) Procedural guidelines for the maintenance of the Registers are outlined under their respective Sections. The formats for these Registers are in Section 14.

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3. ACCOUNTING DOCUMENTS

3.4 Accounting Forms

(a) The Accounting Forms to be maintained by Ministries/Departments/Agencies as appropriate:

Name of Form	Form No.	Page No.
Accident Report Form	FA - 001	127
Accounting Forms Requisition	FA - 002	128
Application For Payment In Foreign Exchange	FA - 003	129
Application For Virement	FA - 005	131
Bank Paying-in Slip (Cash)	FB – 001(a)	132
Bank Paying-in Slip (Cheques)	FB – 001 (b)	133
Bin Card	FB - 002	134
Certificate of Imprest	FC - 001	135
Financial Warrant	FF - 001	136
Goods Received Note	FG - 001	137
Handing Over Certificate	FH - 001	138
Invoice	FI - 001	140
Issue Note	FI - 002	141
Journal Voucher	FJ - 001	142
Local Purchase Order	FL - 001	143
Local Works Order	FL - 002	144
Mileage Claim Form	FM - 001	145
Mileage Log Book	FM - 002	146
Monthly Return of Expenditure	FM - 003	147
Monthly Return of Revenue	FM - 004	149
New Supplier Form	FN - 001	150
Overseas Procurement Form	FO - 001	151
Payment Voucher	FP - 001	153
Petty Cash Analysis Book	FP - 002	154
Petty Cash Voucher	FP - 003	156
Receipt	FR - 001	157
Reconciliation Form	FR - 002	158

Reconciliation Statement	FR - 003	160
Request for Vehicles Repair Forms	FR - 004	161
Revenue Voucher	FR - 005	162
Revenue Voucher Uploaded List	FR - 006	163
Reversal Voucher	FR - 007	164
(a) Salary Input Form - Overtime Authorisation	FS - 001	165
(b) Salary Input Form - Periodic Allowance	HSP - 1	166
(c) Salary Input Form - Periodic Deduction	HSP - 2	167
(d) Salary Input Form - Salary Transfer Authorisation	FS - 002	168
(e) Salary Input Form - Standing Data For Employee	HSS - 1	169
Specimen Signature Form	FS - 003	171
Vehicle Log Book	FV - 001	172
Voucher Batch Control	FV - 002	173
Write-off Form	FW - 001	174

3. ACCOUNTING DOCUMENTS

3.4 Accounting Forms (Cont'd)

(b) i) Accounting Forms which are printed and pre-numbered (usually in a book form) are known as Accountable Documents. The Accounting Officer is to maintain a Register of Accountable Documents (RR - 001) where all receipts and issues of these forms are to be recorded. Examples of Accountable Documents are Cash Receipt Books, Cheque Books, Fuel Coupon Books, Invoice Books.

ii) Whenever accountable documents are to be obtained from Treasury, a written request has to be made on the Accounting Forms Requisition (Form FA - 002).

iii) Whenever accountable documents are purchased from the printing companies, reference should be made to Financial Instructions chapter 5 the prescribed format which give detailed procedures for procurement as per the Public Procurement Act (PPA) 2008.

iv) Whenever the computer is used to generate any of the accounting forms to give effect to transactions, such forms will not be classified as an accountable document. An example is a computer generated Cash Receipt from the Treasury Information System (TIS).

(c) Procedural guidelines for the use of the Accounting Forms are outlined under their respective Sections. The specimens of these Forms are in Section 14.

ACCOUNTING MANUAL

3. ACCOUNTING DOCUMENTS

3.5 Journals

(a) Journal Vouchers are used for the correction of errors and accounting of certain specific transactions such as:

i) Transfer of funds to foreign offices through suspense accounts.
ii) Accounting of stocks issued to different cost centres.
iii) Accounting of personal emoluments by Treasury.

(b) No journals are to be used for settlement of inter-Ministerial/Departmental debts.

(c) Journal Vouchers are to be duly authorized and appropriately referenced in accordance with Section 5.6 (e) of this Manual.

(d) Journal Vouchers are to be prepared in duplicate as mentioned below:

i) Original to Treasury
ii) Duplicate to be retained by Ministry/Department.

(e) All journal vouchers are to be recorded in the Journal Voucher Register (**RJ - 001)**.

(f) All vouchers are to be listed on a Voucher Batch Control **(Form FV - 002)** in order of sequential number whenever they are presented at Treasury. The value of individual vouchers together with the total value of vouchers are to be noted on this Voucher Batch Control.

(g) The Voucher Batch Control is to be prepared in triplicate:

i) Original to Treasury with the voucher
ii) Duplicate to Treasury with the voucher which is returned as acknowledgement of receipt
iii) Triplicate retained in Book.

ACCOUNTING MANUAL

4. EXPENDITURE MANAGEMENT

4.1 General

(a) This Section deals with the procedural guidelines relating to expenditure management, including virements and request for additional funds.

(b) For detailed rules and procedures relating to expenditure management, Part (viii) of PFM Regulations, 2014 should be referred to.

(c) Accounting Officers may incur expenditure only on receiving Treasury Warrants.

(d) Care must be taken to ensure the correct account codes are always used.

ACCOUNTING MANUAL

4. EXPENDITURE MANAGEMENT

4.2 Authorised Signatories

(a) The Accounting Officer of each Ministry/Department will maintain an up-to-date list of authorised signatories and their specimen signatures for authorising the following:

i) Purchase Orders
ii) Goods Received Notes
iii) Petty Cash Vouchers
iv) Suppliers' Invoices
v) Payment Vouchers
vi) Journal Vouchers
vii) Bank Draft Forms
viii) Application for Payment in Foreign Exchange.

(b) The Accounting Officer will send to Treasury the Specimen Signature Form **(Form FS-003) duly filled in for authorising the following:**

i) Payment Vouchers
ii) Journal Vouchers
iii) Application for Payment in Foreign Exchange /Bank Draft Form

(c) Treasury must be informed immediately of any change in these authorised signatories.

ACCOUNTING MANUAL

4. EXPENDITURE MANAGEMENT

4.3 Account Codes (Chart of Accounts)

(a) An up-to-date list of Account Codes must be kept by each Ministry/Department.

(b) The list will have the following codes together with their approved expenditure limits:

i) Recurrent Expenditure Codes
ii) Capital Expenditure Codes
iii) Below the Line Codes.

(c) The source of the codes are as follows:

i) Recurrent Expenditure Codes from the Annual Estimates together with additional approved Warrants from Treasury.

ii) Capital Expenditure Codes from the approved Financial Warrants.

iii) Below the Line Codes from the letter of authorization issued by the Principal Secretary responsible for Finance.

(d) A new code can be created only with the authority of the Principal Secretary responsible for Finance.

ACCOUNTING MANUAL

4. RECURRENT EXPENDITURE MANAGEMENT

4.4 Virements and Additional Funds through Supplementary Estimates

For general issues related to virement, Section 53 of PFM Regulations 2014 should be referred to. The application for virements is as follows:

(a) The Accounting Officer will endorse the Application for Virement **(Form FA - 005)** and record them in accordance with the procedures in the accounting manual and then send them to the Principal Secretary responsible for Finance.

(b) Once virements and additional funds are approved by the Principal Secretary responsible for Finance, the respective entries under the appropriate account codes will be adjusted by Treasury

(c) All internal virements get prior approval of the accounting officer as long as the additional funds required by one vote heads can have an equal savings under another vote head or sub-head. Copies of the virements are provided to the Treasury for record purposes.

The following procedures will apply when an expenditure in addition to the approved estimates are required and Section 54 of PFM Regulations 2014, should be referred to:

(a) The accounting officer must forward an application for additional fund to the Principal Secretary responsible for finance, who shall prepare the supplementary estimates for the National Assembly to approve.

(b) Application for additional funds through Supplementary Estimates shall be considered, where it can be clearly ascertained that:

i) Virement is not possible

ii) The request for additional funds is in the public interest

iii) The request cannot be delayed until next Annual Estimates are approved.

4.4 Virements and Additional Funds through Supplementary Estimates (Cont'd)

iv) The nee could not have been reasonably foreseen when the Current Estimates were prepared.

v) The additional expenditure will contribute towards the realisation of programme objectives.

(c) The application for additional fund through Supplementary Estimates will be sanctioned only with prior approval of cabinet.

(d) The Supplementary Estimates shall not substantially modify the Approved Estimates

(e) An Accounting Officer shall not authorise an expenditure from the Consolidated Fund, or incur a liability in excess of the amount authorised by the General Warrant, Provisional Warrant, Treasury Warrant, Application for Virement or Supplementary Estimates.

ACCOUNTING MANUAL

5. PROCUREMENT AND PAYMENT PROCEDURES

5.1 General

(a) This Section deals with procedural guidelines relating to payments and processing of various documents relating to payments except payroll expenditure.

(b) For detailed rules and procedures relating to procurement and payment, the Public Procurement Act 2008 and the PFM Regulations 2014 should be referred to. Procurement is also to be made in accordance with the limits and categories specified in the Procurement Act 2008.

(c) Maintenance of Ledger accounts and their reconciliation with Treasury are dealt with in Section '3.2 of the Accounting Manual.

(d) Payments are made through any of the following:

i) Treasury
ii) Officers who hold an imprest
iii) Authorised Agents
iv) Officers authorised to operate bank accounts by the Principal Secretary responsible for Finance.
v) Overseas Agents.

(e) From time to time circulars issued by Principal Secretary responsible for Finance will prescribe specific procedures for certain types of expenditure (eg. Application for Purchase of Motor Vehicles detailed in Section 5.2 (f) and Application for Payment in foreign Exchange detailed in 5.5 (e)).

ACCOUNTING MANUAL

5. PROCUREMENT AND PAYMENT PROCEDURES

5.2 Procurement Principles and Guidelines

The procurement method used is in accordance with the provisions of the Public Procurement Act, 2008. A procurement entity must before entering into an International agreement relating to procurement, obtain the approval of the Procurement Oversight Unit, and the advice of the Attorney General's Office.

a) **Procurement Oversight Unit**

i) Procurement Oversight Unit functions must be in accordance with Part (II), and in particular, Section 10(1) of the Public Procurement Act 2008.
ii) It generally serves as a procurement policy making and monitoring body

b) **Procurement Committee**

i) be responsible for providing prior authorisation of the procurement process in accordance with the procedure set out in Part IV of the Act
ii) In general, it ensures that all procurements of a procuring entity are conducted in accordance with this Act.

c) **Procurement Unit**

i) Procurement Unit manages procurement activities of a procuring entity in accordance with Section (IV) of the Procurement Act 2008.
ii) In general, it manages the bidding process, including pre-bid meetings, clarifications, receipt and opening of bids

d) **Procurement Threshold and Authorisation**

All procurement authorisation must be in accordance with Section 37 of the Public Procurement Act, 2008.
i) Must be within the approved budget of a procuring entity, and planned by the procuring entity through an annual procurement plan
ii) Must be undertaken by a procuring entity in accordance with the procurement thresholds set out in Schedule 1 and regulations made under this Act

5. PROCUREMENT AND PAYMENT PROCEDURES

5.2 Procurement Principles and Guidelines (Cont'd)

e) **Procurement Threshold**

All procurement threshold must be in accordance with Section 37 of the Public Procurement Act, 2008.

f) **Use of Procurement Agent and Procurement Service Provider**

All procurement Agent and Service Providers must be in accordance with Section 40 of the Public Procurement Act, 2008.

i) In general, a Procuring Entity may, in such manner as may be prescribed, appoint a procurement agent or procurement service provider on a competitive basis to carry out procurement functions in accordance with this Act

g) **Choice of Procurement Procedures**

Choice of procurement procedures must be in accordance with Section 42 of the Public Procurement Act, 2008.

i) In general a Procuring Entity may use an alternative procurement procedure as long as that procedure is allowed under Part VII

h) **Limitations on Contract with employees**

i) Limitations on contract with employees' procedures must be in accordance with Section 46 of the Public Procurement Act, 2008.

i) **Termination of Procurement Procedures**

i) Termination of Procurement Procedures must be in accordance with Section 49 of the Public Procurement Act, 2008.

j) **Communication and Confidentiality**

i) Communication and confidentiality must be in accordance with Sections 51, 52 of the Public Procurement Act, 2008.

k) **Failed Tenders**

i) Failed Tenders Procedures must be in accordance with Section 55 of the Public Procurement Act, 2008.

5. PROCUREMENT AND PAYMENT PROCEDURES

5.2 Procurement Principles and Guidelines (Cont'd)

ii) In general, if no responsive bids are received or tender proceedings are otherwise unsuccessful, the procuring entity shall investigate the failed tender proceedings and prepare a report for the Board.

l) **Procurement Methods**

i) Procurement Methods Procedures must be in accordance with Section 56 of the Public Procurement Act, 2008.
ii) In general, the choice of a procurement method shall be determined in accordance with the conditions specified in Part VII, taking into account:

* the estimated value of the procurement
* whether the procurement is of goods, works, non-consultancy or consultancy services
* any special circumstance, as such as a limited number of potential sources or an emergency requirement
* whether national or international competition is required

m) **Open, Local and International Bidding**

i) Open, Local and International Bidding Procedures must be in accordance with Sections 57, 58 of the Public Procurement Act, 2008.

a) In general, the objective of open bidding is to obtain value for money and promote private sector participation through maximum possible competition

b) In general a Procuring Entity shall use open international bidding where:

* the estimated value of the procurement exceeds the procurement thresholds set out in Schedule 1 of the Public Procurement Act 2008.
* the goods, works or services are not available under competitive prices and other conditions from at least three suppliers in Seychelles
* regional or international participation is required in accordance with an agreement entered into by the Government.

5. PROCUREMENT AND PAYMENT PROCEDURES

5.2 Procurement Principles and Guidelines (Cont'd)

n) **Limited and Direct Bidding/Selection**

i) Limited and Direct Bidding must be in accordance with Section 61 of the Public Procurement Act, 2008. It is to note that:

a) Limited bidding may be used where:

* the goods, works or services are only available from a limited number of suppliers

* there is an urgent need for the goods, works or services and engaging in open bidding would be impractical

o) **Emergency Procurement**

i) Emergency Procurement must be in accordance with Section 65 of the Public Procurement Act, 2008. In line with the same Act:

a) In general, a Procuring Entity can purchase goods, services or works from a single supplier without competition in cases of extreme urgency

p) **Procurement from other Public Bodies**

i) Procurement from other Public Bodies must be in accordance with Section 67 of the Public Procurement Act, 2008.

q) **Procurement Process**

i) Procurement Process must be in accordance with Section70 of the Public Procurement Act, 2008.

ii) Procurement Process includes:

r) **Bidders and Suppliers (Eligibility)**

i) Bidders and Suppliers must be in accordance with Section 90 of the Public Procurement Act, 2008.

ii) In general, a Procuring Entity shall require all bidders meet the criteria set in Section 90 in order to be eligible to participate in any public procurement.

ACCOUNTING MANUAL

5. PROCUREMENT AND PAYMENT PROCEDURES

5.3 Procurement Accounting Procedures

(a) The Accounting Officer will generate the Local Purchase Order forms, from the computerised LPO system for local procurement of stores and goods and procurement of services and works both cash and credit, Local Purchase Order (Form FL - 001).

(b) The Accounting Officer will use the undermentioned forms for overseas procurement:

i) Purchases of stores and goods from overseas, Overseas Order Form **(Form FO-001)**

ii) Procurement of services and works from overseas, Overseas Procurement Form **(Form FO-002).**

(c) The above mentioned Forms will be used for all procurement of goods and services (including those from other Government Ministries/Departments) except for:

i) Electricity
ii) Telephone
iii) Water
iv) Items paid from Petty Cash Imprests
v) Repetitive services under contract (e.g. routine maintenance contract).
vi) Construction Works.

(d) The above mentioned Forms are to be Pre-numbered in 4 Copy Set in Book Form except for the computerised Local Purchase Order and are to be distributed as follows:

i) Original to Supplier
ii) Duplicate to Accounts Section to support payment
iii) Triplicate to Stores (where applicable) or retained by issuing office
iv) Quadruplicate left in Book.

5. PROCUREMENT AND PAYMENT PROCEDURES

5.3 Procurement Accounting Procedures (Cont'd)

(e) When the goods and services are received the order is signed off on the triplicate copy with the Signature of the Officer receiving the goods and recording the Goods Received Note Number by the Stores Office (where applicable).

(f) For procurement of motor vehicles, approval from the Principal Secretary responsible for Finance must be obtained by submitting the Application for Purchase of Motor Vehicles (Form FA - 004). The forms are to be distributed as follows:

i) Original to Principal Secretary responsible for Finance
ii) Duplicate retained in the Ministry/Department.

(g) Emergency Bidding (see procurement regulations 2008)

ACCOUNTING MANUAL

5. PROCUREMENT AND PAYMENT PROCEDURES

5.4 Goods Receive Notes (GRN)

(a) All Ministries/Departments which have a separate stores section (Central Stores) will prepare a Goods Received Note (Form - FG 001) for all goods received.

(b) The Goods Received Note is a pre-numbered, 2 Copy Set in Book Form, and is distributed as follows:

i) Original to Accounts Section to support payment voucher
ii) Duplicate left in the Book to update stock records

(c) All goods received into stores should be checked and tallied with the Delivery Note and the Local Purchase Order (Form FL- 001)/ Overseas Order Forms (Form FO - 001). Any Local Purchase Order (Form FL- 001)/ Overseas Order Forms (Form FO - 001). Any discrepancy (e.g. items ordered but not supplied) will be noted on the Goods Received Note itself.

ACCOUNTING MANUAL

5. PROCUREMENT AND PAYMENT

5.5 Suppliers' Invoice

(a) All suppliers' invoices should be received by the Accounts Sections. Suppliers' invoices when received should be checked for the following:

i) - Duplicate copy of authorised Local Purchase Order (LPO)/Local Works Order (LWO) (For goods and services not covered by LPO/LWO, the invoice has to be checked by an Authorised Officer), or

- Triplicate copy of LPO/LWO signed for goods received and services performed

ii) Original Goods Receive Note (where applicable)

iii) Pricing, extensions, deletion and arithmetical accuracy

For goods and services procured from overseas, the copy of Overseas Order Form/Overseas Procurement Form is to be used for verification

(b) Each supplier's invoice will be evidenced by signing on the face of the invoice that checks as per 5.5(a), have been completed. Details of unpaid invoice are to e recorded in a Creditors' Control Register (Form RC-002). The Register should be updated on payment.

(c) Only original invoices can support a Payment Voucher (Form - FP 001). For exceptional cases, a copy of invoice may support a Payment Voucher but there must be a statement by the Accounting Officer that the original invoice has not been paid.

(d) An invoice will be authorised for payment by an Authorised Officer only after the checks in 5.4(a) of this manual have been completed

(e) No payments are to be made against suppliers' statement of accounts

(f) Duplicate copy of Purchase Order, and original of Goods Received Note (where applicable) are to be attached to copies of payment vouchers in all cases.

5. PROCUREMENT AND PAYMENT

5.6 Overseas Payments (Application for Payments in Foreign Currency)

(a) Ministries/Departments/Agencies should submit their applications for payments in foreign currency to the Comptroller General using the prescribed form (Form FA - 003) for authorisation. The request must be simultaneously processed on TIS

(b) The form, which is in quadruplicate is to be obtained from the Ministry of Finance, Trade and Blue Economy (MFTBE)

(c) If approved by MFTBE, the form is distributed and actioned, accordingly:
i) Original to Head of Division, Banking Services, Central Bank for processing
ii) Copy to Treasury Department for recording of payment
iii) Copy to originating Ministry/Department/Agency

(d) If not approved, the application is returned to the originating Ministry/Department/Agency

(e) Once the payment has been effected, the Ministry/Department/Agency's account's code as shown on the form is debited by Treasury. A copy of the payment voucher raised by Treasury is then forwarded to the Ministry/Department/Agency. Any adjustment in terms of foreign exchange differences must be posted on TIS by the Ministry/Department/Agency

(f) Only original invoices can support a Payment Voucher (Form - FP 001). For exceptional cases, a copy of invoice may support a Payment Voucher but there must be a statement by the Accounting Officer that the original invoice has not been paid.

ACCOUNTING MANUAL

5. PROCUREMENT AND PAYMENT

5.7 Payment Vouchers

(a) All payments are made through payment vouchers, cheques or petty cash. Procedures for payment through cheques are detailed in Section 11.5 and through petty cash in Section 5.8 and 5.9 of this manual.

(b) A payment voucher (**Form FP -001**) is made when payments are made through Treasury. All payment vouchers must have supporting documents such as original invoices and receipts. A Petty Cash Analysis Book page and copies of Petty Cash Vouchers for expense claims are also supporting details for preparation of payment vouchers.

(c) The Payment Voucher is to be signed by an authorised signatory

(d) The Payment Voucher is to be prepared in duplicate:
i) Original for Treasury
ii) Duplicate to be kept by Ministry/Department/Agency
Additional copies may be prepared if required by the Ministry/Department/Agency or for Main Account Units (where applicable).

(e) The payment voucher should be appropriately filled and referenced as stated below:
i) The ministry reference
ii) The Division number (or originating office)
iii) Voucher type indication (E.g. P = Payments)
iv) The account code

***Note**: Any Reversal of Payment is processed on TIS using Reversal Voucher (Form FR-007)*

5. PROCUREMENT AND PAYMENT

5.7 Payment Vouchers (Cont'd)

(f) The details of all payment vouchers are to be entered in the Payment Voucher Uploaded List (**Form FR - 006**) whenever they are to Treasury. The payment vouchers along with the voucher uploaded list are to be submitted to Treasury for acknowledgement of receipt of payment vouchers.

(g) All particulars of payment vouchers are to be posted to the Expenditure Ledger (**Form BE - 001**) under the relevant account codes.

(h) The Monthly Return of Expenditure (**Form FM - 003**) is to be prepared in duplicate and submitted to the Ministry responsible for Finance within the sixth working day from the end of the previous months.

5. PROCUREMENT AND PAYMENT

5.8 Petty Cash Vouchers

(a) All Petty Cash Payments must be supported by a Petty Cash Voucher (**Form - FP 003**).

(b) All Petty Cash Vouchers must be supported by original invoices of the supplier, receipts or authorised claims for reimbursement of expenses incurred by an officer in the execution of his duties in accordance with the Public Service Orders.

(c) All vouchers are to be filed sequentially.

(d) Reference should be made to Section 9.3 of this manual.

5. PROCUREMENT AND PAYMENT

5.9 Petty Cash Analysis Book

(a) The Petty Cash Analysis Book (**Form - FP 002**) is in duplicate and bound in a pre-numbered book.

(b) For reimbursement of Petty Cash:
i) All petty cash payments are to be listed in the Petty Cash Analysis Book (**Form - FP 002**) and reimbursement amount totalled under the different expenditure heads and subheads.
ii) A Payment Voucher (**Form FP - 001**) is to be prepared with the total debited to the Imprest Account and submitted to Treasury.
iii) Posting is to be made to the respective expenditure heads in the ledger.

(c) The Petty Cash Analysis Forms are to be disbursed as follows:
i) Original to Treasury which should be attached to Payment Voucher for reimbursement of Imprest
ii) Duplicate copy retained in the book

ACCOUNTING MANUAL

5. PROCUREMENT AND PAYMENT

5.10 Creditors' Control Register

(a) All Ministries/Departments/Agencies procuring goods and services on credit are to maintain a Creditors' Control Register (**Form RC - 002**)

(b) The Creditors' Control Register is to be maintained for each supplier with details of all invoices received and payments made.

(c) The Creditors' Control Register should be totalled monthly

ACCOUNTING MANUAL

6. SALARIES

6.1 General

(a) This Section deals with procedural guidelines relating to the preparation, payment and control of salaries, allowances and the processing of various documents relating to salaries.

(b) For detailed rules and procedures relating to salaries and allowances, Public Service Orders 2011 and Section 69(1) of the PFM Regulations 2014 should be referred to.

(c) Salaries may be processed through any of the following:

i) Centralised payroll section of Treasury

ii) Non centralised autonomous Ministries/Departments/Agencies, approved by the Comptroller General, where both payroll and disbursement is carried out by the concerned Ministry/Department/Agencies.

iii) Other non centralised Ministries/Departments/Agencies, also approved by the Comptroller General, where payroll is submitted to Treasury for disbursement.

(d) For any amendment to salaries and allowances, the relevant guidelines outlined in Section 6.2, 6.3 and 6.4 of the Accounting Manual are to be followed.

(e) The dates and time for salary disbursement will be in accordance with circulars already in force, and due and normally payable four (4) working days on the last working day of the month.

(f) The Accounting Officers shall liaise with the Department of Public Administration to ensure that they always have an updated nominal roll.

(g) The Accounting Officers of public bodies shall ensure segregation of duties when it comes to appointments, authorisation of payments and recording of payments.

ACCOUNTING MANUAL

6. SALARIES

6.2 Centralised Payroll

(a) The salaries of employees on the centralised payroll are prepared and paid by Treasury.

(b) For any salary amendment the Personnel Section of each Ministry/Department will forward to their Accounts Section a copy of relevant documents such as letter of appointment, letter of transfer, letter of agreement, resignation letter, etc.

(c) Accounting officers must ensure that the correct rate of pay for the time or period worked is applied as per the Public Service Orders 2011 and circular in force.

(d) The Officer authorised for preparation of salaries will forward to the Treasury not later than the tenth of each month, the following forms duly filled and authorised together with copies of the relevant documents (e.g. Letter of appointment, letter of transfer, letter of agreement, resignation letter etc.) for amendments to the payroll:

i) Salary Input - Periodic Allowance **(Form HSP - 1)**
ii) Salary Input - Periodic Deduction **(Form HSP - 2)**
iii) Salary Input - Standing Data for Employee **(Form HSS -1)**
iv) Salary Transfer Authorisation **(Form FS - 002)**
v) Overtime Authorisation **(Form FS - 001)**.

(e) The above forms are to be signed by the authorised officers whose signatures are to be submitted in the Specimen Signature Form **(FS - 003)** to Treasury.

(f) The payroll will be forwarded to the Ministries/Departments/Agencies for final checks prior to the final prints by Treasury.

(g) The final Earning Analysis prepared by Treasury will be collected by the Ministries/Departments/Agencies from the Salary Section from Treasury as and when they are ready before the 16th of the month.

(h) This will then have to be processed by the Ministries/Departments/Agencies by inputting the total cost of personnel emolument into their individual LPO computerised system.

6. SALARIES

6.2 Centralised Payroll (Cont'd)

(i) A Payment Voucher will be generated or Payment Vouchers depending on how Ministries/ Departments/Agencies process total salaries (as per Section/Dept/Min).

(j) The Payment Voucher, the 2 LPO's and copy of diskette should then be submitted to Treasury (Examiner of Accounts) immediately - preferably by the same day but by the 17th the latest, for final payroll confirmation and forwarding to the respective banks for salary payments.

(k) For salaries to be paid in cash, a coinage analysis is to be submitted to Central Bank three days prior to disbursement.

(l) Adequate security arrangements must be made at the time of collection of cash from the Central Bank and disbursement at pay points.

(m) Only casual/temporary staff certain wages/benefits and new recruits salaries payments are to be processed separately as "Payroll One" but again for which Payment Voucher must be generated from the LPO System. Personnel with no post numbers will not be considered under "Payroll One" and such Payment Vouchers made out on a regular basis will be rejected. In this way, "Payroll One" Payment Vouchers can be made out only if there are sufficient funds for the month under the Personnel Emolument Vote. The rate of pay in such cases is to be in accordance with the Public Sector Orders and circulars in force.

(n) An employee cannot be included in the payroll until a copy of the letter of appointment and a copy of the letter of acceptance of appointment are received by the Accounting Officer, and there must be no changes of salary or allowance unless proper authorisation has been obtained.

(o) A reconciliation of payroll expenditure of the Ministry/ Departments' payroll vote within the LPO system with the Treasury Statement is to be carried out each month and all discrepancies within 28 days from the end of the previous month.

(p) No salaries will be processed by Treasury if the supporting payment vouchers are not available.

6. SALARIES

6.3 Non-Centralised Payroll (Cont'd)

(a) The Accounting Officer must submit the salaries and wages of their employees on non-centalised payroll to the Treasury for payments six working days before pay day

(b) Payroll must be accompanied by Payment voucher committed from their budget

(c) Pen drives or email of the months payroll is sent to Treasury for back-up

6. SALARIES

6.4 Others

(a) Where payroll is processed for a month by the Ministries/Departments/Agency's but payment effected by Treasury a copy of the Payroll Analysis is to be submitted to Treasury by the 20th day of that month.

(b) The forms outlined below are to be prepared and signed by the authorised officers in accordance with the Ministry's/Department's/Agency's Systems Manual for any amendments to the payroll.

i) Salary Input - Periodic Allowance **(Form HSP - 1)**
ii) Salary Input - Periodic Deduction **(Form HSP - 2)**
iii) Salary Input - Standing Data for Employee **(Form HSS - 1)**
iv) Salary Transfer Authorisation **(Form FS - 002)**
v) Overtime Authorisation **(Form FS - 001)**.

(c) After processing the above forms, the Ministry/Department/Agency will extract the final Payroll Analysis which will be verified for correct postings and submitted to Treasury for payment.

(d) The total personal emolument cost as per the Payroll Analysis is to be posted in the Expenditure Ledger **(Form BE - 001).**

(e) For salaries to be paid out in cash, a coinage analysis is to be submitted to Central Bank three days prior to disbursement.

(f) Adequate security arrangements must be made at the time of collection of cash from the Central Bank and disbursement at pay points.

6. SALARIES

6.4 Others (Cont'd)

(g) In the case of casual/hourly paid workers payment is to be processed either directly by the Ministry/Department through payment vouchers or through payroll. The rate of pay in such cases is to be in accordance with the Public Service Orders and circulars in force.

(h) A reconciliation of payroll expenditure of the Ministries/Departments ledger with the Treasury Statement is to be carried out each month and all discrepancies rectified within 28 days from the end of the previous month.

(i) An Officer authorising a payment to an employee must ensure that the correct rate of pay is against the time of period worked, and any allowance or overtime payment or deduction is made in accordance with the Public Service Order and any administrative instructions for the time being in force.

(j) All Accounting Officers must ensure that each and every employee receive their monthly payslip and that it is checked for any discrepancies.

6. SALARIES

6.5 Recovery, Uncertainty of Rates and Compulsory Deduction and Contributions

General matters pertaining to recovery, uncertainty of rates and compulsory deduction and contributions are referred to in Sections 73, 74 and 75 in the PFM Regulations 2014, and the PSO 2011.

(a) Where there is overpayment of salary or allowance, or lesser deduction is made from salary or allowance, there must be a refund in full immediately or monthly instalment deduction of not more than 25% of salary, unless a higher amount is authorised in writing by the employee.

(b) An Accounting Officer must not make payment of a salary or allowance if there is an uncertainty as to applicable rate or the lowest rate shall be applied pending the decision of the Ministry responsible for the Public Administration.

(c) The compulsory deductions and contributions of approved scheme will be made by Treasury for all public bodies and the amount will be remitted promptly by the Treasury to the respective beneficiaries.

6. SALARIES

6.6 Termination of Employment

For matters pertaining to Termination of Employment Section 76 of PFM Regulations 2014, should be referred to. The following guidelines are to noted:

(a) Any balance of salary or allowance due to a public officer who has been convicted of misappropriation of public moneys or Government funds or theft of Government property must be subject to the provisions of the Public Service Orders, for the time being in force

(b) Any balance of salary or allowance due to a public officer who has been dismissed, or whose appointment has been terminated leaving sums due to the Government must be subject to the provisions of the Public Service Orders, for the time being in force

ACCOUNTING MANUAL

7. TRANSPORT AND TRAVEL

7.1 General

(a) This Section deals with the procedural guidelines relating to transportation and travel both local and overseas.

(b) For detailed rules and procedures relating to transport, Section 78 of the PFM Regulations 2014 should be referred to.

(c) Reference should also be made to Public Sector (service) Orders 2011 which prescribes the detailed procedures for transport and travelling.

(d) The guidelines in respect of Government owned vehicles and personal vehicles used for authorised official purposes must be strictly followed.

(e) All expenses relating to transportation of goods are to be treated as payment for goods and services which are dealt with in Section 78 of the PFM Regulations 2014 and the Accounting Manual.

(f) All purchases of vehicles from the non-financial asset budget recurrent budget must have the prior approval from the Principal Secretary responsible for Finance. Reference must be made to Section 5.1 (f) and 5.2 (f) of the Manual.

ACCOUNTING MANUAL

7. TRANSPORT AND TRAVEL

7.2 Overseas Travel

(a) As per Section 77 of the PFM regulations 2014, authorisation for travel overseas or PS and CEOs' level is to be obtained from the President's Office before undertaking the journey. Other Public Servants, recommendation and approval by Heads in accordance with PSO 2011

(b) Airfares and subsistence allowance to be paid for Head of Mission and any delegate accompanying him/her in accordance to guidelines and rates during the period of the Mission as per PSO 2011.

(b) All used ticket coupons for overseas transport costs incurred are to be returned to the Accounting Officer for accounting purposes.

(c) Procedures detailed in the Public Service Orders are to STRICTLY be complied with.

7.3 Local Travel

(a) Local travel is to be in accordance with the Rules framed under the Public Sector (Service) Orders 2011 are always to be complied with and the prescribed forms are to be used.

(b) All used ticket coupons in respect of transport costs incurred for local travelling are to be returned to the Accounting Officer in a timely manner for accounting purposes.

7. TRANSPORT

7.4 Vehicles

(a) The Accounting Officer MUST will ensure that a Vehicle Log Book **(Form FV - 001)** is maintained for each Government vehicle. In the case of vehicles such as boats with no speedometers for mileage recording, details of journeys made including duration must be noted.

(b) In cases where the volume of daily journeys undertaken are large, a **"Daily Vehicle Mileage Sheet" Form FD - 001** is to be kept and only a summary of the daily transactions is to be recorded in the Vehicle Log Book. The daily vehicle mileage forms are to be kept for verification when called for.

(c) All entries in the Vehicle Log Books should be filled in clearly in ink. All incorrect entries should be neatly ruled through and the corrections initialled by the Departmental Head.

(d) A fuel consumption analysis is to be prepared each month in respect of all government vehicles to ensure their efficiency and economic use of vehicles, and this should be recorded in the Vehicle Log Book. Calculation of the fuel consumption is to be undertaken as follows:

Fuel consumption = A / B

Where A = Number of fuel in litres consumed during the month.
(ie Total Purchases in Rupees/Cost per Litre)

Where B = Total Mileage covered for the month

7. TRANSPORT

7.4 Vehicles (Cont'd)

(e) Fuel coupons purchased are to be recorded in the Fuel Coupon Register **(Form RF - 001)**. All coupons issued must also be recorded in the Register. All fuel coupons used are to be recorded in the Vehicle Log Book **(Form FV - 001).**

(f) Whenever personal vehicles are used for authorised official purposes a Mileage Log Book **(Form FM - 002)** is to be maintained to record the mileage done. This is separate from the Vehicle Log Book mentioned in (a) above. Such mileage covered is to be filled in the Mileage Claim Form **(Form FM - 001)** for all mileage allowances being claimed for reimbursement, with the applicable rates to be taken from the Public Service Orders and circulars in force. Copy of the mileage log book must be attached with the mileage claim form when submitting the claim.

(f) Quotation is to be obtained prior to the repair of a Government vehicle in line with the provisions of the Public Procurement Act 2008. All repairs carried out on vehicles are to be recorded in the Vehicle Log Book.

(g) All Government vehicles are covered with adequate and valid **comprehensive i**nsurance, valuation certificates and road licenses.

(h) Government vehicles which have reached their economic useful lives are to be disposed in accordance with the Public Procurement Act 2008. Services of license assessor should be sought and report available.

(i) Other uses and upkeep of a Government vehicle is to be in line with the Public Services Orders 2011 and Section 78 of the Public Finance Management Regulations 2014.

ACCOUNTING MANUAL

8. REVENUE

8.1 General

(a) This Section deals with the procedural guidelines relating to Revenue which includes procedures for invoicing, collection of revenue, recording and accounting with Treasury.

(b) For detailed rules and procedures relating to Revenue, and Part (vii) of the PFM Regulations 2014 should be referred to.

(c) Ministries/Departments/Agencies are responsible for collection of Revenue and other Cash Receipts entrusted with them.

(d) Recording of revenue in the Ledger is dealt with in Section 3.2 of the Manual.

ACCOUNTING MANUAL

8. REVENUE

8.2 Authorised Signatories

(a) The Accounting Officer has the responsibility of ensuring the collection of public revenue and he/she (of each Ministry/Department/Agency) will maintain an up-to-date list of authorised signatories and their specimen signatures for authorising the following:

i) Issue Notes
ii) Invoices
iii) Receipts
iv) Revenue Refunds.

(b) The Specimen Signature Forms **(Form FS - 003)** with the authorised signatures for Revenue Voucher are to be sent to Treasury by the Accounting Officer. Any changes of the authorised signatories are to be informed immediately to Treasury.

8.3 Account Codes

(a) An up-to-date list of Account Codes must be kept by each Ministry/Department/Agency.

(b) The list will record the Revenue Codes of the Ministry/Department/Agency as shown in the Annual Estimates.

(c) New codes can be created only with the approval of the Principal Secretary responsible for Finance and must be appropriately recorded in the list above.

8. REVENUE

8.4 Issue Notes

(a) Where goods and services are supplied by a Ministry/Department/Agency, the Division or Section supplying the same will raise an Issue Note **(Form FI - 002)** which is the authority for issue/dispatch.

(b) The Issue Note is a pre-numbered, 4 copy set in book form and is distributed as follows:

i) Original to customer
ii) Duplicate to Accounts Section to support cash receipts
iii) Triplicate to stores (or unit to execute service)
iv) Quadruplicate left in book.

(c) The original, duplicate and triplicate copies are to be signed by the receiver on receipt of the goods. The duplicate and triplicate copies are to be returned to the section as above.

(d) The quadruplicate copy is used to up-date stock records where applicable.

8. REVENUE

8.5 Invoices

(a) All goods and services supplied on credit by Ministries/Departments/Agencies will be billed by using the Invoice **(Form FI - 001).**

(b) The Invoice will be a pre-numbered two-copy set in book form to be issued as follows:

i) Original to customer
ii) Duplicate kept in the book.

(c) Where goods and services are used for internal use within the Ministry/Department/Agency, Issue Note (Form FI - 002) will form the basis for costing and accounting.

(d) The Issue Notes are to be summarised by account codes at least once a week and the total value is to be journalised to the relevant expenditure code. No profit margin is to be included in the costing. Journals when necessary are to be raised in accordance with Section 3.5 of this Accounting Manual.

(e) All invoices raised are to be used in serial order and will be entered in the Invoice Register **(Form RI - 001)**.

ACCOUNTING MANUAL

8. REVENUE

8.6 Receipts

(a) All public money received should be immediately acknowledged through the issue of a Government Official Receipt **(Form FR - 001)** or a Computerised Generated Receipt from the approved Accounting System.

(b) The receipt will be a pre-numbered two copy set which will be issued as follows:

i) Original to the payer
ii) Duplicate to be kept in the receipt book.

In cases where the subsidiary office is used in collection of revenue, the receipt will be a pre-numbered three copy set with the triplicate to be issued to the main Accounting Office.

(c) All receipt books are pre-numbered, accountable documents which will be issued by the Treasury on making a written request on Accounting Forms Requisition **(Form FA - 002).**

(d) All receipt books received and issued must be recorded immediately in the Register of Accountable Documents **(Form RR - 001).**

(e) Only one receipt book is to be used until it is completely utilised and receipts are to be issued in serial order.

(f) Daily log records should be printed for all computerised receipts generated during the day.

(g) Receipt books must be submitted upon requested by his/her Accounting Officer, the Principal Secretary for Finance, the Chief Internal Auditor, the Auditor General or any person nominated by them.

(h) All receipts must be banked the same day, or latest, the next morning. Those outside Mahe must be banked with commercial banks within the stipulated 24 hours from the time of receipts.

8. REVENUE

8.7 Cash Book Analysis

(a) All Ministries/Departments/Agencies collecting public moneys are to maintain a Cash Book **(Form BC - 001)** and/or Cash Book Analysis **(Form RC - 001)** as applicable. Reference is to be made to PFM Regulations 2014.

(b) All receipts for the day including the cancelled ones are to be entered sequentially in the Cash Book Analysis, totalled and banked intact the next working day. This applies to both separate bank accounts with Commercial Banks and the Government General Bank Account with Central Bank of Seychelles

(c) Treasury receipt number is to be noted in the Cash Book Analysis against the total amount banked.

(d) The Cash Book Analysis is to be scrutinised for each banking by another officer and evidenced in the book for such scrutiny.

(e) Periodical cash counts and reconciliation of the Cash Book Analysis are to be completed and evidenced in the book.

8. REVENUE

8.8 Bank-Paying-In-Slip

(a) The Bank Paying-in-slips **(Form - FB 002)** in the case of deposits into the Government General Bank Account are to be obtained from Treasury on making a written request on Accounting Forms Requisition **(Form FA - 002).**

(b) The Bank Paying-in-slips are four copy set in book form and are distributed as follows after they are duly stamped by the bank:

i) Original and duplicate to the bank
ii) Triplicate attached to revenue voucher for Treasury
iii) Quadruplicate retained in the Book.

(c) The total of the paying-in-slips should agree with the total amount banked as per the Cash Book Analysis **(Form RC - 001)** and Revenue Voucher **(Form FR - 003).**

(d) Reference should also be made to Section 11.6 of this Manual.

ACCOUNTING MANUAL

8. REVENUE

8.9 Revenue Voucher

(a) Revenue Voucher **(Form FR - 003)** will be completed for each Bank Paying-in-slip with the amount credited to the applicable revenue account code.

(b) The Revenue Voucher is to be prepared in duplicate as follows:

i) Original to Treasury
ii) Duplicate kept by Ministry/Department/Agency
iii) Triplicate to the main Accounting Office in cases where subsidiary office is used for collection of revenue.

Additional copies may be prepared if required by Ministry/Department/Agency.

(c) Revenue Vouchers are to be duly authorised by the Head of Accounts or other authorised Account Officers and appropriately referenced in accordance with Section 5.6 (f) of this Manual.

(d) The details of all revenue vouchers are to be entered in the Revenue Voucher Register **(Form RR - 010)** and in the Voucher Batch Control **(Form FV - 002)**. The revenue vouchers (after authorisation as per Section 8.9 (c)) along with the Voucher Batch Control are to be submitted to Treasury for acknowledgement of receipt of revenue vouchers.

(e) All particulars of revenue vouchers are to be posted in a Revenue Ledger **(Form BR - 001)** under the relevant account codes.

(f) The Monthly Return of Revenue **(Form FM - 004)** is to be prepared in duplicate and submitted to the Ministry for Finance within the sixth working day from the end of the previous month.

(g) Accounting Officer must ensure that the Revenue Vouchers contain 'complete' and 'accurate' classification of revenues as prescribed in the Uniform Chart of Accounts.

8. REVENUE

8.10 Mail Remittance Register

(a) The officer responsible for opening the mail received by a Ministry/Department/Agency will maintain a Mail Remittance Register (Form RM - 001) to record all moneys (cash, cheques or drafts) received through the mail.

(b) The Register and the remittances are to be passed to the cashier who will sign the Registers and issue receipts for all money received.

(c) The receipt numbers are to be entered against the respective entry in the Mail Remittance Register.

8.11 Cheques and Drafts

(a) All cheques and drafts received on account of the Government must be stamped on the back with the name of the receiving Ministry/Department/Agency and the receipt number.

(b) Any gross amount received are to be paid into the bank, recorded in the cash book, and accounted for under the respective revenue code except for reimbursements on account for expenditure incurred.

(c) Any charge upon the revenue received shall be treated separately as an expenditure supported by proper payment vouchers

8. REVENUE

8.12 Debtors' Control Register

(a) All Ministries/Departments/Agencies raising invoices will maintain a Debtors' Control Register (Form RD - 001).

(b) The Debtors' Control Register is to be maintained for each customer with details of all invoices raised and all receipts issued.

(c) The Debtors' Control Register shall be totalled monthly and reconciled with the Invoice Register (Form RI - 001).

(d) A monthly age analysis of debtors should be prepared and reviewed by the Accounting. Officers, and on a quarterly basis on Outstanding Debt Report **(Form FO - 001)** is to be prepared and forwarded to Ministry of Finance.

(e) It is the Ministry/Department/Agency's responsibility to ensure that all debts are collected within the period of credit allowed.

8. REVENUE

8.13 Cash Surplus/Deficits

(a) Any cash surplus must be reported to the Head of Accounts within the same day. Any material amount must be reported to the Principal Secretary responsible for Finance.

(b) The cash surplus must be placed on Deposit Accounts and accounted for upon request.

(c) The cash surplus may only be withdrawn with the approval of the Principal Secretary responsible for Finance and it would have to be shown that it is apparent surplus and it is required to cover a related cash deficiency.

(d) Any cash deficit must be brought to the attention of the Head of Accounts. If the amount is material, it must be reported to the Principal Secretary responsible for Finance. The Auditor General must be also informed

(e) Efforts to collect cash deficit must be made in accordance with Section (8.16) pertaining to recovery of revenue.

8. REVENUE

8.14 Overpayment

Every recovery of overpayment is to be made in the following manner, in accordance with the PFM Regulations 2014:

(a) For the current year, all receipts in respect of overpayment made and recovered in the same financial year are to be credited to the expenditure head to which the payment was debited.

(b) For previous year receipts in respect of over-payments made in a previous financial year are to be credited to General Revenue Balance Account.

(c) For special recoveries of over-payments made in a previous financial year, are to be credited as follows:

- All expenditure charged to Capital Budget to the particular Expenditure Code if the Capital Project is still open - if the project is closed, the approval of the Principal Secretary responsible for Finance is to be obtained to credit the Consolidated Fund.

- All expenditure charged directly to a below-the-line account to the Credit of the account concerned

ACCOUNTING MANUAL

8. REVENUE

8.15 Collection of Dues

(a) Where authorised by an Accounting Officer, credit facilities may be given thirty (30) from the date of the invoice.

(b) Whenever credit facilities are given, invoices are to be raised, and it must maintain the serial number order and particulars are to be recorded in the 'Invoice Register' and 'Debtors Control Register'.

(c) The outstanding debts are to be collected within the approved credit period and Debtors Control Register is updated, accordingly.

(d) An analysis of debt overdue by period is to be conducted and included as a statement in the end of each financial year

8.16 Revenue Recovery

(a) All means and efforts are to be made to recover any outstanding revenue. The application to waive recovery of uncollected revenue should be made to the Principal Secretary responsible for Finance after all means and efforts have been exhausted. All applications will give full reasons and actions already taken to recover the revenue. Authority for waiver should not be sought until officer concerned is fully satisfied that recovery has become impractical.

(b) Any recovery of revenue will not be waived if it has become irrecoverable as a result of delay in enforcing payment, negligence or bounced cheque, and the officer responsible 'for the inaction may be held personally liable

(c) An authority to waive recovery of a revenue or write-off a debt shall not mean that recovery shall not be made if the opportunity to do so arises.

ACCOUNTING MANUAL

8. REVENUE

8.17 Refund

(a) Refund of revenue is made only in the following circumstances:

i) Court Fees and Fines where refunds are authorised by the Judge or Magistrate

ii) Refund specifically provided for by legislation

iii) When a person has overpaid for a particular service and can produce receipts to substantiate over payments made

iv) When an excess payment of tax duty, and the likes, has been made and it is certified by the Head of Division concerned.

(b) Refund in respect of revenue collected in the same year will be classified "Revenue Refunded" and debited against the head and subhead of revenue to which it was originally credited.

(c) Refund in respect of revenue collected in any previous year will be debited to the General Revenue Balance Account.

8.18 Receipts, Licence and Ticket Books

(a) All books consisting of receipts, licences or tickets used in collection of public revenue must be issued under the authority of the Principal Secretary responsible for Finance. Their pages are numbered, consecutively.

(b) Officers responsible for the collection of revenue are to submit their requisitions for Receipt Books to the Chief Accountant

(c) The Chief Account will issue them only against correctly completed Accounting Form Requisitions.

(d) License Books and Ticket Books will be sourced by the Ministries/Departments/Agencies concerned.

ACCOUNTING MANUAL

8. REVENUE

8.19 Checking and Control

(a) An officer must immediately check Receipt, License or Ticket Books issued to them against the Accounting Form Requisitions or delivery note. Any discrepancy in quantity or numbering of the books should be reported immediately to issuing authority.

(b) Officer who has been issued Receipt, License or Ticket Books must keep a record of his receipt, issued to other officers and final disposal in the Register of Accountable Documents, as they take place. Separate pages are to be used for each type of book.

(c) The officer in charge of the Register of Accountable Documents must not undertake cash collection or payment duties (segregation of duties).

8.20 Safe Custody, Loss of Unused Receipts and Regular Checks

(a) All Receipt, License and Ticket Books must be in secure place away from theft 'and misuse.

(b) All books must be used in serial order.

(c) Loss of any Receipt, License and Ticket Book must be promptly investigated and 'reported to the officer who issued them, and to the Principal Secretary responsible 'for Finance and the Auditor General

(d) Account Officers must regularly check the receipt books issued to their 'Ministries/Departments/Agencies are accounted for and that stocks held are not excessive.

ACCOUNTING MANUAL

8. REVENUE

8.21 Transfer of, Exemptions and Obsolete Receipt, License and Ticket Books

(a) Approval must be sought from the Accounting Officer before a Revenue Collector can transfer Receipt, License or Ticket Books to another Revenue Collector within the same Ministry/Department/Agencies. For transfers between Ministries, Departments and Agencies, prior approval of the Principal Secretary responsible for Finance is required. The prescribe Hand-over Certificate must be signed by both officers.

(b) License or Ticket can only be issued free of charge under proper authority, and must be in the respective register.

(c) Obsolete Receipt Books must be returned to the Chief Accountant who will acknowledge receipt, thereof, on the duplicate of the covering letter, under which the books were returned.

(d) Obsolete License and Ticket Books will be destroyed only with the authority of and under 'responsible for Finance.

8.22 Items of Revenue Due Regularly and Debtors Control Register

(a) Where an item of revenue falls due annually or at other set period, a register must be kept showing details of payment which are to be received as they fall due. A demand will be sent out in respect of all amounts outstanding for more than a month. In cases of continuing default, the Accounting Officer should consider action such as legal scope for recovery or cessation of supply.

(b) Debtors account for material supplied or services rendered by Government must be made out promptly in all cases. Particulars must be recorded in a Debtors' Control Register, in which details of receipts will be entered when payment is made. It is the responsibility 'of the Accounting Officer to inspect the Debtors' Control Register frequently and to direct ' further action where necessary.

(c) Issue Notes must be raised where goods and services are supplied by the Ministries, Departments or Agencies.

ACCOUNTING MANUAL

9. ADVANCES, BANKING, IMPRESTS, DEPOSITS & SUSPENSE ACCOUNTS

9.1 General

(a) This Section deals with the procedural guidelines relating to Advances, Banking, Imprests, Deposits, Other Funds and Suspense Accounts.

(b) For detailed rules and procedures relating to the above, PFM Regulations 2014, should be referred to.

(c) Advances may be classified under the following heads:

i) Service Providers for Projects and Goods/Supplies
ii) Parastatal Advances.

(d) Advances, Imprests, Deposits, Other Funds and Suspense Accounts are kept and operated through separate accounts at the Treasury. Ministries/Departments/Agencies and Parastatals will maintain the necessary records for the appropriate accounts.

9. ADVANCES, BANKING, IMPRESTS, DEPOSITS & SUSPENSE ACCOUNTS

9.2 Advances

(a) All advances related to Goods or Services, except for Projects under the Public Sector Investment Programme, are to be approved by the Principal Secretary responsible for Finance or an officer designated by him.

(b) The Accounting Officer is to ensure that advances are deducted from subsequent payments

(c) Parastatal Advances are also authorised through Financial Warrants by the Principal Secretary responsible for Finance, from which all the conditions are specified.

(d) The Chief Accountant is to maintain records for all the advances approved and disbursed.

(e) The Accounting Officer is to maintain records for all payments made in an Advance Ledger (Form BA - 001) which is to be reconciled with the Treasury statements every month through the Reconciliation Form (Form FR - 002) prescribed in Section 3.2 of this Manual.

ACCOUNTING MANUAL

9. ADVANCES, BANKING, IMPRESTS, DEPOSITS & SUSPENSE ACCOUNTS

9.3 Imprests

(a) Ministries/Departments/Agencies may hold a petty cash imprest of an amount approved by the Comptroller General or Chief Accountant Treasury.

(b) The Imprest is issued to Imprest Holder who is the designated officer in the Ministry/Department/Agencies responsible for keeping the same.

(c) i) At no time should the Imprest be in excess of the authorised amount.

ii) The physical balance should not be in short or in excess of the balance as per the records.

iii) No unauthorised payments are to be made therefrom.

(d) Payments may be made out of the Imprest up to the limit specified in the Imprest Warrant.

(e) The Certificate of Imprest **(Form FC - 001)** is to be signed jointly by the Imprest Holder and the Accounting Officer and submitted to Treasury at the end of the year.

(f) When the imprest holder hands over charge to another officer, a Handing Over Certificate (Form FH - 001) is to be prepared in triplicate. The form is to be signed by the two officers concerned and one witness and distributed as follows:

i) Original to receiving officer
ii) Duplicate to Issuing officer
iii) Triplicate to be filed.

(g) Reference should also be made to Section 5.8 and 5.9 of this Manual.

(h) Head of Accounts must have random/regular checks and attest verifications

9. ADVANCES, BANKING, IMPRESTS, DEPOSITS & SUSPENSE ACCOUNTS

9.4 Deposits

(a) Deposits are received either from the Ministries/Departments/Agencies or from the Parastatals.

(b) Ministries/Departments/Agencies operating the deposit accounts are to maintain separate Deposit Ledgers (Form BD - 001) for each type of deposit for effective monitoring and are to reconcile with the Treasury statements every month through the Reconciliation Form (Form FR - 002). Detailed procedures are prescribed in Section 3.2 of this Manual.

(c) Deposit Registers are also to be maintained **(Form RD - 002)** to record all the particulars of receipts and refunds.

(d) A list of outstanding deposits is to be prepared from the Deposit Register and the total balance agreed with the balance in the Deposit Ledger.

9.5 Other Funds

(a) All moneys relating to Other Funds received by the Government are to be kept in separate accounts.

(b) Payments out of the accounts should be made only for the purposes of the Fund.

(c) The Chief Accountant is to maintain records of all payments and investments made from the moneys of the other Funds placed with the Government and account for the return on such investments.

9. ADVANCES, BANKING, IMPRESTS, DEPOSITS & SUSPENSE ACCOUNTS

9.6 Suspense Accounts

(a) Detailed procedures for the operation of the various types of suspense accounts are contained in the circulars in force and/or approval letters from the Principal Secretary (responsible) for Finance.

(b) The Ministries/Departments/Agencies authorised to operate the suspense accounts are to maintain Suspense Account Ledgers (Form BS 001) for each account.

(c) The above balances are to be reconciled with the Treasury statements every month using the Reconciliation Form (Form FR - 002) which is detailed in Section 3.2 of this Manual.

(d) Ministries/Departments/Agencies maintaining a Suspense Operating Account should monitor their recurrent expenditure in their Expenditure Ledger and should be reconciled monthly to the main Suspense Account Ledger. The account must not be in debit at anytime

ACCOUNTING MANUAL

10. CONSOLIDATED FUND AND CAPITAL INVESTMENT

10.1 General

(a) This Section deals with the procedural guidelines relating to Consolidation Fund and Capital Investment.

(b) For detailed rules and procedures relating to Consolidated Fund and Capital investment, part (viii) of the PFM Regulations 2014, and the relevant circulars in force should be referred to. Reference should be made to the procurement, project approval and awarding of contracts.

(c) Accounting Officers are to ensure that the rules for project approval and the implementation of projects outlined in the Procurement Act 2008 are followed.

(d) Expenditure under any project must not be committed or incurred until the Financial Warrant for the specific project has been received from the Ministry responsible for Finance.

10. CONSOLIDATED FUND AND CAPITAL INVESTMENT

10.2 Financial Warrant

(a) Applications for Financial Warrants (loans and grants not consolidated funds) must be made in writing and should be accompanied by the following:

i) Approval of the project by the Inter-Ministerial Committee, Cabinet, etc.

ii) The approved cost of the project

iii) The source of funding of the project

iv) Contract documents for service to be rendered or capital works to be undertaken.

(b) Each project is to have a separate Financial Warrant for one particular financial year authorising expenditure on that project.

(c) When a Financial Warrant **(Form FF - 001)** is issued to a Ministry/Department for implementing a project, the Principal Secretary of the Ministry or Head of the Department becomes the Accounting Officer of the warranted sum.

(d) Expenditure is to be incurred only up to the authorised amount of the Financial Warrant.

(e) On the lapsing of a Financial Warrant, the Return of Expenditure details on the Warrant must be duly filled in and submitted to the Ministry responsible for Finance. Detailed procedures are prescribed in Section 10.3 of this Manual.

10. CONSOLIDATED FUND AND CAPITAL INVESTMENT

10.3 Report on Capital Investment

(a) The Accounting Officer is to ensure that all payments are properly monitored in the Capital Expenditure Ledger (Form BE - 001) and on the Financial Warrant (Form FF - 001). A Return of Expenditure shall be prepared showing the full analysis/details of all payments made against Financial Warrants such as date, amount, payee, particulars, payment reference etc.

(b) At monthly intervals the Accounting Officer will reconcile these Returns of Expenditure with statements issued by the Ministry responsible for Finance to ensure all the disbursements for the project are correct.

10. CONSOLIDATED FUND AND CAPITAL INVESTMENT

10.4 Execution of Works

(a) All works/services must be properly supervised and monitored to ensure that works are being implemented in accordance with the approved plans and contract agreement.

(b) Calendar of Works and Progress Reports by Project Officers/Clerk of works appointed should be produced to Management and at regular intervals.

(c) All apparent variations and changes to original plans must receive prior written approval of the Ministry responsible for Finance.

(d) All claims/invoices for payment of capital works and services should be properly certified correct, to ensure that payments are effected in accordance with the relevant clauses of the contract agreement/s for payments made.

(e) Accounting Officers must ensure that Practical Completion Certificate or relevant notification is provided after completion of capital works/services undertaken.

(f) Accounting Officers must maintain proper project files which will contain all documentation relating to project/s implementation.

(g) Ministries/Departments/Agencies must produce procurement plans and project plan timetables to ensure that project delivery is on time according within budget estimates and procurements are timely and efficient.

(h) Project implementation will be progressively monitored by the Ministry of Finance (Public Investment Management Unit) to ensure that they are executed according to plans

10. CONSOLIDATED FUND AND CAPITAL INVESTMENT

10.4 Execution of Works (Cont'd)

(i) Funding reviews will be taken by the Ministry/Department/Agency concerned and the Ministry of Finance, a process that may lead to changes in fund disbursements profile to take into account changes in the project circumstances.

(j) Quarterly reports on capital projects must be submitted to Ministry of Finance and the Cabinet in prescribed format in an integrated manner with quarterly reports on recurrent expenses to ensure sufficient funding requirement and prevent project delays.

(k) Once a project is completed, an assessment must be carried out to determine whether the project can start accommodating for operations and that services can be delivered.

(l) Ministries/Departments/Agencies must continue regular visits after a project has been handed over to ensure that it is fully completed and fit for use, or any modification is required before formal hand-over.

(m) Assets created through capital projects must be properly recorded in the Government Fixed asset register book, proper legal title to property must be affixed, and the Ministry/Department/Agency responsible for the asset held accountable for maintaining the asset in accordance with the procedures prescribed by the Ministry of Finance.

10. CONSOLIDATED FUND AND CAPITAL INVESTMENT

10.5 Procedures for Project Approval

(a) Capital projects must be included in the Public Sector Investment Programme to be approved by Cabinet before funding can be provided for. This includes projects to be funded by loans or grants.

(b) Capital project selection will be guided by the National Development Strategy to ensure that they are chosen on development policy priorities.

(c) A capital investment plan must be prepared by each Ministry/Department/Agency as part of their budget process under budget programmes on the basis of three year estimates, in an integrated manner with current expenditure. Projects must be in line with their respective sector plans and strategies.

(d) An assessment and project appraisal must be made to determine the feasibility and funding of the project from public funds, in accordance with part (vii) of the PFM Regulations 2014, and the Public Investment Management Manual, 2015.

(e) All appraised capital projects are then recorded in a database at the Ministry of Finance and ranked by priority for budget considerations. Rejeced projects may be revisited in a time where circumstances change and they are likely to generate net positive profits.

(f) All project appraisals will be reviewed to ensure fair and justifiable selection outcome, in accordance with the PFM Regulations 2014, and the Public Procurement Act 2008, and Public Investment Management Manual 2015.

(g) The recurrent expenditures relating to the operations and maintenance of assets created by through the capital project, must be included in the budget.

10. CONSOLIDATED FUND AND CAPITAL INVESTMENT

10.5 Procedures for Project Approval (Cont'd)

(h) Forward costs of investment projects will be systematically reviewed by the concerned Ministry/Department/Agency and the Ministry responsible for Finance during budget preparation.

(i) All approved projects must be implemented within the Medium Term Budget Framework and the entire project costs must be captured for the project life cycle.

(j) For other project approval and implementation related matters, are prescribed in the Public Investment Management Manual, 2015.

(k) Project approval forms and formats are provided in the Accounting Manual, and should be referred to.

ACCOUNTING MANUAL

11. CUSTODY AND SAFEGUARDING

11.1 General

(a) This Section deals with the procedural guidelines relating to custody of public moneys, including operation of authorised Government Bank Accounts.

(b) For detailed rules and procedures relating to custody of public moneys and safety measures to be adopted for cash in transit, Section 22 of the PFM Regulations, 2014 should be referred to.

(c) Adequate precautions are to be taken for the safety of cash in transit, with appropriate security measures, and insurance as/when appropriate.

11.2 Custody

(a) Cash and cheques are to be kept separate from other security documents, such as share certificates, securities, bonds and agreements.

(b) Moneys and security documents are to be kept in a strong room, safe, cash box or a secured storage.

(c) Where cash boxes (or other movable secured storage) are used, they are to be securely locked and stored at all times.

ACCOUNTING MANUAL

11. CUSTODY AND SAFEGUARDING

11.3 Keys to Strong Room, Safe, Cash Box and Other Secured Storage

(a) Duplicate and triplicate (if any) keys of a strong room, safe or cash box are to be enclosed in a separate sealed envelope, with the description and details marked on the outside, and handed over for safe keeping to the Chief Accountant.

(b) The authorised officer holding the original key to a strong room, safe, cash box or any other secured storage will be personally responsible for its safe custody and should remain present when these are opened.

(c) Procedures for handing over of keys from one officer to another are as follows:

i) The contents of the strong-room, safe, cash box or secured storage are to be verified by both officers and the Handing Over Certificate (Form FH - 001) is to be completed in triplicate. Both concerned officers will sign the certificate and the copies are to be distributed as follows:

- Original to receiving officer
- Duplicate to issuing officer
- Triplicate to be filed.

Any discrepancy is to be promptly reported to the Accounting Officer for taking immediate corrective action.

ii) The officer handing over should ensure that his successor is informed of the identity of the other key holders.

(d) Keys lost must be reported immediately to the Chief Accountant and the Accounting Officer concerned with a full explanation of the loss. Immediate steps are to be taken to ensure that the lock is replaced and new keys provided.

11. CUSTODY AND SAFEGUARDING

11.4 Contents of Strong Room, Safe, Cash Box and Other Secured Storage

(a) Only money and security documents held on behalf of Government are to be kept in any strong room, safe, cash box or other secured storage. Personal effects or money are not to be kept in such storage.

(b) All security documents held on behalf of the Government are to be recorded in the Register of Security Documents (Form RR - 007) and kept safely in the strong room or any other secured storage. Such documents will include the following:

i) Share Certificates
ii) Bonds and Bills
iii) Loan agreements
iv) Other similar agreements.

(c) Separate cash boxes or similar storage facilities are to be maintained for cash imprest and revenue collections.

(d) Cashiers are to check daily the contents of the safe, cash box or any other secured storage and ensure that they are in agreement with the books/registers.

(e) Procedures for articles deposited for safe custody are as follows:

i) The articles are to be recorded in the Register of Articles under Safe Custody (Form RR - 002).

ii) A receipt in acknowledgement for the articles deposited is to be issued.

iii) The articles are to be withdrawn only on the written demand of the depositor or authorised person.

iv) The receipt of acknowledgement issued for the articles deposited should be produced when the articles are to be withdrawn.

v) The articles returned will be acknowledged by the receiver by signing in the above mentioned register.

11. CUSTODY AND SAFEGUARDING

11.5 Banks Accounts and Cheques

(a) As a general rule all Ministries/Departments/Agencies are to operate through the Government General Bank Account (or authorised agent).

(b) Whenever it is thought necessary for more effective monitoring and control, to open a separate Government Bank Account, the procedures are as follows:

i) The Accounting Officer is to apply in writing to the Principal Secretary responsible for Finance.

ii) On approval by the Principal Secretary responsible for Finance, the Accounting Officer will provide the bank with the list of authorised signatories and any change to these signatories thereafter.

(c) Procedures for signing of cheques are as follows:

i) Cheques are to be signed by at least two signatories. The officers signing the cheques must also initial the counterfoils.

ii) Any amendment on the cheque will be signed only by the same signatories who signed the cheque initially.

(d) i) When a cheque is cancelled prior to issue, it must be affixed to the counterfoil, retained in the cheque book and entered in the Cash Book as cancelled.

ii) A cheque that has been issued and requires cancellation, after entries have been made in the Cash Book, will be written back in the Cash Book as a receipt.

(e) All cheque books being Accountable Documents have to be recorded in the Register of Accountable Documents (Form RR - 001), and the latter should not be under the control of the person operating the bank account.

(f) Bank reconciliation is to be carried out monthly between the Cash Book **(Form BC - 001)** and the Bank Statements by the officer operating the Government Bank Account.

11. CUSTODY AND SAFEGUARDING

11.6 Payments into Bank Accounts

(a) When an officer makes payment into the Government General Bank Account, the procedures are as follows:

i) The officer will prepare a bank paying-in-slip in quadruplicate showing a full analysis of the amount paid in by way of notes, coins, cheques and drafts.

ii) The officer is to ensure that the bank paying-in-slip is properly acknowledged and stamped by the bank.

iii) The stamped triplicate paying-in slip is to be sent along with the Revenue Voucher (Form R - 003) to Treasury where a receipt will be issued to the Ministry/Department/Agency concerned.

iv) The stamped quadruplicate copy of the paying-in-slip is to be retained by the Ministry/Department/Agency in the bank paying-in slip book for audit purposes.

(b) In the case of payment into other authorised Government Bank Accounts by an officer who operates that account, the procedures are as follows:

i) The officer will prepare a bank paying-in-slip in duplicate (or in as many copies required by the bank).

ii) The officer is to ensure that the bank paying-in-slip is properly acknowledged and stamped by the bank.

iii) The stamped duplicate copy is to be retained by the Ministry/Department for audit purposes.

(c) In the case of payment into other authorised Government Bank Accounts by an officer who does not operate that account, the procedures are as follows:

i) The officer will prepare the bank paying-in-slip in triplicate (or in as many copies required by the bank), and ensure that they are properly acknowledged and stamped by the bank.

11.6 Payments into Bank Accounts (cont'd)

ii) The duplicate and triplicate copies of the bank pay-in slip are to be sent to the officer who operates the account.

iii) The officer who operates the account will issue a receipt, stamp the pay-in slips and return one copy to the officer who made the payment.

(d) In the case of payments into banks acting as authorised agents, the relevant guidelines issued by the Principal Secretary responsible for Finance are to be adhered to.

i) The officer is to ensure that the bank paying-in-slip is properly acknowledged and stamped by the bank.

ii) The duplicate and triplicate copies of the bank paying-in-slip along with other supporting documentation required are to be sent without delay to the officer who operates the account.

iii) The officer who operates the account will issue a receipt, stamp the paying-in slip and return one copy to the officer who made the payment which must be retained for audit purposes.

(e) In the case of payments into banks acting as authorised agents, the relevant guidelines issued by the Principal Secretary responsible for Finance are to be adhered to.

11. CUSTODY AND SAFEGUARDING

11.7 Dishonoured Cheques

Cheques rejected by any bank are treated as dishonoured. When a cheque is dishonoured the procedures to be followed are:

(a) In the case of Ministries/Departments/Agencies operating through Treasury, the latter will inform the Ministry/Department/Agency concerned for follow up of payment with the drawer. The Ministry/Department/Agency must records all cheques returned by Treasury in a Register of Cheques Returned by Treasury (Form RR - 003) for proper follow up.

(b) The following procedures are to be complied with by Treasury when cheques are dishonoured:

i) Enter the cheque in a Register of Dishonoured Cheques **(Form RR - 002)**.

ii) Debit "Dishonoured Cheques Account" and credit "Bank Account".

iii) Contact the concerned Ministry/Department/Agency for immediate recovery and on payment being received an entry to reverse (ii) above is made.

iv) A complaint is to be filed under the Penal Code (Cap 73) Section 229A by the concerned Ministry/Department/Agency with the Commissioner of Police within 1 month from the date of the cheque if payment is not received. Principal Secretary responsible for Finance is to be informed if such action is taken.

v) The Register of Dishonoured Cheques **(Form RR - 003)** will record the progress made against the occurrence of each dishonoured cheque.

(c) In the case of Ministries/Departments/Agencies operating separate bank accounts, the follow-up for payment with the drawer is to be made by the Ministry/Department/Agency and the procedures outlined above are to be complied with.

11. CUSTODY AND SAFEGUARDING

11.8 Cash in Transit

(a) Cash in transit is to be carefully checked, securely packed and sealed in the presence of a witness and the person carrying the same before dispatch. Security Escorts may be considered as a security measure

(b) When cash is handed over to another person, the following procedures are to be followed:

i) A register or Handing Over Certificate **(Form FH - 001)** is to be prepared in triplicate. Whichever method is chosen, must be consistently followed.

ii) The register or all copies of the certificate is/are to be signed by the issuing officer and the person carrying the cash.

iii) In cases where the Handing Over Certificates are prepared, the triplicate will be retained by the issuing officer, with the original and duplicate dispatched to the receiving officer and person carrying the same respectively.

iv) In cases where registers are used the particulars of the receipt issued will be verified against the details of the register for their correctness.

(c) On receipt of cash in transit in a sealed package, the following procedures are to be followed:

i) The receiving officer will check its contents in the presence of a witness and the person carrying the same.

ii) The receiving officer will acknowledge receipt by immediately issuing a cash receipt (Form FR - 001).

iii) In cases where Handing Over Certificates are used, both copies will be signed by the Officer receiving, who will keep the original and give the duplicate to the person carrying same.

(d) The remitting officer is to satisfy himself about the adequacy of security arrangements.

(e) All details of cash in transit must be kept confidential.

ACCOUNTING MANUAL

12. CUSTODY, CONTROL AND DISPOSAL OF NON-FINANCIAL ASSETS

12.1 General

(a) This Section deals with the procedural guidelines relating to custody, control, write-off and disposal of assets.

(b) For detailed rules and procedures Part (iii) of PFM Regulations, 2014, should be referred to.

(c) In this Chapter assets consist of:

i) stocks
ii) Other assets
iii) Land and Buildings.

(d) All the registers prescribed in this Section of the Manual are to be maintained up to date.

ACCOUNTING MANUAL

12. CUSTODY, CONTROL AND DISPOSAL OF NON-FINANCIAL ASSETS

12.2 Stocks

(a) Accounting Officers are to review annually the most economic and efficient method of ordering, storing, maintaining and accounting of stores under their control.

(b) A maximum, minimum and re-order stock level is to be determined for all stores items. Any acceptable method of stores accounting can be followed by Ministries/Departments/Agencies whichever is chosen has to be consistently followed.

(c) Whenever appropriate, a competent Stores Control Officer is to be appointed who is to ensure efficiency and effectiveness at all times.

(d) The Stocks Control Officer will maintain a Bin Card **(Form FB - 003)** for all stores items which have to be reconciled with Stores Registers (Form RS - 001). Accounting Officers are also to reconcile the Stock Registers with the Stores Control Account, at least twice a year if any.

(e) The Accounting Officers are to ensure that periodic verification of stock stores items with the Bin Cards is carried out and certified by a competent officer. At the year end, the Accounting Officers are to carry out a physical stock count of all stores items and other assets and prepare a statement which will include:

i) The location of all stores stocks
ii) The description of all stores items
iii) The closing balance as at year end
iv) The closing stock value.

(f) All Ministries/Departments/Agencies having a separate stores section will prepare a Goods Receive Note (Form FG - 001) for all goods received and an Issue Note (Form FI - 002) for all goods issued from the stores. Detailed procedures are outlined in Section 5.3 and 8.4 of the Manual.

12. CUSTODY, CONTROL AND DISPOSAL OF NON-FINANCIAL ASSETS

12.3 Other Assets

(a) Accounting Officers are to ensure that all other assets under his control are properly

(b) A Register of Inventory **(Form RR - 004)** is to be kept by each Ministry/Department/Agency to record the contents of all Government offices, workshops, schools, houses and other enclosures occupied or in the charge of public officers. Such items include chairs, computers, photocopying machine, pictures, livestock etc.

(c) A Register of Vehicles and Heavy Plant **(Form RR - 008)** is to be kept to record all vehicles and heavy plant under his custody such as motor cars, boats, bicycles, trucks, excavators, generators, etc.

(d) A Register of Loose Tools **(Form RR - 006)** is to be kept to record all items of loose tools such as machets, spades, spanners, hoes, etc.

(e) Register Fixed Assets

(f) All registers mentioned above are to be kept up to date at all times.

(g) Physical verification is to be carried out at frequent intervals and every six months. Any discrepancy found is to be investigated and appropriate action/adjustment is to be made. All such checks carried out must be evidenced in the respective registers being maintained. All discrepancies have to be reported and action taken as per Regulations

(h) A Handing Over Certificate **(Form FH - 001)** is to be prepared in triplicate when officers entrusted with stores and other assets, hand over to others. Both concerned officers will sign the certificate and the copies are to be distributed as follows:

i) Original to receiving officer
ii) Duplicate to issuing officer
iii) Triplicate to be filed

ACCOUNTING MANUAL

12. CUSTODY, CONTROL AND DISPOSAL OF NON-FINANCIAL ASSETS

12.4 Write-Off and Disposal of Stocks and Other Assets

(a) All stores items and other assets which are redundant, obsolete or unserviceable through normal wear and tear are to be written off. Permission in writing is to be obtained from Principal Secretary responsible for Finance by preparing in quadruplicate the Write-Off Form (Form FW - 001). Three copies of the form, together with the Valuation Report form a licensed reputed valuer and tax liability for duty free items are to be submitted to the Principal Secretary responsible for Finance for approval and the quadruplicate retained by the Ministry/Department/Agency concerned. For any assets above RS1 Million, approval must sought from Cabinet of Ministers

,

(b) On approval the Principal Secretary responsible for Finance will distribute the approved Write-Off Forms as follows:

i) The original is retained by Principal Secretary responsible for Finance to update the Write-Off Register (Form RW - 001).

ii) The duplicate is returned to the respective Ministry/Department/Agency.

iii) The triplicate is forwarded to the Auditor General.

(c) All items written off should be recorded in the relevant registers with the appropriate reference to the write off approval.

(d) Redundant, obsolete or unserviceable stores and other assets are to be disposed as approved by Ministry of Finance.

i) For stores items and other assets with no marketable value are either to be disposed of at could make use of them. A handing-over certificate form /Form FH - 001) should be filled in and signed by both parties.

ii) For stores items and other assets with marketable value which are to be sold by public notice, and the detailed procedures to be followed are in Section 12(i) of the PFM Regulations, 2014.

12. CUSTODY, CONTROL AND DISPOSAL OF NON-FINANCIAL ASSETS

12.5 Land and Buildings

(a) A Register of Land and Building **(Form RR - 005)** is to be maintained by the Accounting Officer and is to record all land and buildings owned, rented or occupied by any Ministry/Department/Agency.

(b) The Accounting Officer is to ensure that the register is maintained up to date at all times.

(c) Periodic physical verification is to be carried out and one at the year end. Any discrepancy found is to be investigated and appropriate action/adjustment is to be made. All such checks carried out must be evidenced in the Register.

ACCOUNTING MANUAL

13. LOSS OF PUBLIC MONEYS, STOCKS AND OTHER ASSETS

13.1 General

(a) This Section deals with the procedural guidelines relating to loss of public moneys and assets.

(b) For detailed rules and procedures relating to loss of public moneys and assets, PFM Regulations, 2014 should be referred to. Reference should also be made to the rules in the Public Sector Orders in respect of disciplinary action to be taken against employees for loss of public moneys and assets.

(c) Assets consist of:
- Stocks
- Other assets such as contents of Government offices, workshops, etc.
- Land and Buildings.

(d) For all cases of loss a new separate file is to be maintained, together with a Register of Losses, for monitoring the progress of the loss until its final disposal.

13. LOSS OF PUBLIC MONEYS, STOCKS AND OTHER ASSETS

13.2 Loss Due to Damage

(a) All losses due to damage are to be reported to the Accounting Officer.

(b) Commissioner of Police is also to be informed in cases of damage due to theft, burglary, accident or sabotage.

(c) An Accident Report Form **(Form FA - 001)** is to be completed in duplicate and distributed as follows:

i) Original to be retained in the concerned Ministry/Department/Agency
ii) Duplicate to the Principal Secretary responsible for Finance.

(d) The file on each such loss is to be compiled and sent to the following appropriate authorities for any amount to be recovered from the person responsible for the damage or destruction:

i) Accounting Officer of the concerned Ministry/Department/Agency where the loss of a single incident is less than RS5,000

ii) Principal Secretary responsible for Finance where such loss is RS5, 000 or more.

(e) Recovery, whenever applicable, for losses due to damage has to be expedited.

(f) The file on the loss is to be retrieved from the authorities concerned and retained by the Ministry/Department/Agency.

(g) For losses to be written off, the necessary approval is to be sought by submitting the Write Off Form (Form FW - 001) to the Principal Secretary responsible for Finance.

13. LOSS OF PUBLIC MONEYS, STOCKS AND OTHER ASSETS

13.3 Loss Other Than Damage

(a) All losses other than damage are to be reported immediately to the Principal Secretary responsible for Finance, the Auditor General and the Government Audit Committee by the Accounting Officer.

(b) Disciplinary proceedings are to be initiated, including suspension of the employee, in cases of suspected fraud.

(c) The Principal Secretary responsible for Finance are to inform the Commissioner of Police in the following cases:

i) When Ministries/Departments/Agencies are informed by the Principal Secretary responsible for Finance that investigation is not necessary in confirmed and known cases of fraud or theft.

ii) Where theft or fraud is established or suspected after investigation by Chief Internal Auditor.

(d) If court proceedings are instituted, Accounting Officer will maintain records of the same and inform in writing the Principal Secretary responsible for Finance of the judgment.

(e) Where write-off is to be made in whole or in part, the Write Off Form **(Form - FW 001)** has to be sent to the Principal Secretary responsible for Finance.

ACCOUNTING MANUAL

14. SPECIMENS AND FORMATS OF BOOKS OF ACCOUNT, REGISTERS AND ACCOUNTING FORMS

GOVERNMENT OF SEYCHELLES

CASH BOOK

Receipts					Payments					Balance	
Date	Receipt No.	Name	Amount		Date	Payment Voucher/ Cheque No.	Name	Amount			
			Rs	Cts				Rs	Cts	Rs	Cts

Form BC-001

GOVERNMENT OF SEYCHELLES

ADVANCE LEDGER

Account Code: ……

Description …….. Year ……

Authorised Amount (if any) Rs …….. Page ……

Date	Transaction Reference	Details	Debit		Credit		Current Balance		Treasury Ref. No.	Remarks
			Rs	Cts	Rs	Cts	Rs	Cts		
		Brought Forward								
		Carry Forward								

Form BA-001

GOVERNMENT OF SEYCHELLES

DEPOSIT LEDGER

Account Code: ……

Description …….. Year ……

Authorised Amount (if any) Rs …….. Page ……

Date	Transaction Reference	Details	Debit		Credit		Current Balance		Journal No.	Remarks
			Rs	Cts	Rs	Cts	Rs	Cts		
		Brought Forward								
		Carry Forward								

Form BD-001

GOVERNMENT OF SEYCHELLES

EXPENDITURE LEDGER

Account Code: ……

Description …….. Year ……

Authorised Amount Rs …….. Page ……

Warrant No. .....

Date	Transaction Reference	Details	Debit		Credit		Current Balance		Journal No.	Remarks
			Rs	Cts	Rs	Cts	Rs	Cts		
		Brought Forward								
		Carry Forward								

Form BE-001 (For Ministries/Departments/Agencies not on TIS only)

GOVERNMENT OF SEYCHELLES

REVENUE LEDGER

Account Code: ……

Description …….. Year ……

Authorised Amount (if any) Rs …….. Page ……

Date	Transaction Reference	Details	Debit		Credit		Current Balance		Journal No.	Remarks
			Rs	Cts	Rs	Cts	Rs	Cts		
		Brought Forward								
		Carry Forward								

Form BR-001

GOVERNMENT OF SEYCHELLES

SUSPENSE ACCOUNT LEDGER

Account Code: ……

Description …….. Year ……

Authorised Amount (if any) Rs …….. Page ……

Date	Transaction Reference	Details	Debit		Credit		Current Balance		Journal No.	Remarks
			Rs	Cts	Rs	Cts	Rs	Cts		
		Brought Forward								
		Carry Forward								

Form BS-001

ACCOUNTING MANUAL

14. SPECIMENS AND FORMATS OF BOOKS OF ACCOUNT, REGISTERS AND ACCOUNTING FORMS

14.2 Registers To Be Maintained

GOVERNMENT OF SEYCHELLES

CASH BOOK ANALYSIS

Date	Receipt No.	Revenue Voucher	Particulars	Total Amount		Analysis							
				Rs	Cts	Rs	Cts	Rs	Cts	Rs	Cts	Rs	Cts
			Banked on …….. Rs ……. Treasury CR No. …….										
			Total for the Month										

Form RC-001

GOVERNMENT OF SEYCHELLES

INWARD CHEQUE REGISTER

Date Received	Received From	Cheque No.	Amount		Received By	Name of Accounts Officer	Signature of Accounts Officer	Receipt No.
			Rs	Cts				

Form RC-002

GOVERNMENT OF SEYCHELLES

CREDITORS' CONTROL REGISTER

Supplier's Name: ……

Address: ……
……
……

Invoice Details					Payment Details				Balance Outstanding		Remarks
Date	Invoice No.	Particulars	Amount			Payment Voucher/	Amount				
			Rs	Cts	Date	Cheque No.	Rs	Cts	Rs	Cts	

Register RC-003

GOVERNMENT OF SEYCHELLES

DEBTORS' CONTROL REGISTER

Client's Name: ……

Address: ……
……
……

Invoice Details					Payment Details				Balance Outstanding		Remarks
Date	Invoice No.	Particulars	Amount			Payment Voucher/	Amount				
			Rs	Cts	Date	Cheque No.	Rs	Cts	Rs	Cts	

Register RD - 001

GOVERNMENT OF SEYCHELLES

DEBTORS' STATEMENT

Client's Name: ……

Address: ……
……
……

Invoice Details					Balance Outstanding		Remarks
Date	Invoice No.	Particulars	Amount				
			Rs	Cts	Rs	Cts	

Statement RD- 002

GOVERNMENT OF SEYCHELLES

DEPOSIT REGISTER

Type of Deposit: ……..

Date of Receipt	Receipt No.	Name of Depositor	Amount		Date of Payment	Payment Voucher/ Cheque No.	Name of Beneficiary	Amount		Signature of Recipient	Remarks
			Rs	Cts				Rs	Cts		

Form RD-003

GOVERNMENT OF SEYCHELLES

FUEL COUPON REGISTER

Date of Purchase	Payment Voucher/ Cheque No.	Fuel Coupon Book Nos. To	Fuel Coupon Book Nos. From	Amount Rs	Amount Cts	Issued To	Vehicle No.	Signature	Date Returned

Form RF-001

GOVERNMENT OF SEYCHELLES

INVOICE REGISTER

Date	Invoice No.	Issued To.	Amount		Paid On	Receipt No.
			Rs	Cts		

Form RI-001

GOVERNMENT OF SEYCHELLES

JOURNAL VOUCHER REGISTER

Date	Voucher No.	Particulars	Debit		Debit	
			Rs	Cts	Rs	Cts

Form RJ-001

GOVERNMENT OF SEYCHELLES

PAYMENT (VOUCHER REGISTER) UPLOADED LISTS

Voucher No.	Date	Payee	Amount		Remarks
			Rs	Cts	

Form RP-001

GOVERNMENT OF SEYCHELLES

REGISTER OF ACCOUNTABLE DOCUMENTS

Name of Accountable Document: ……..

Date Received	Requisition No.	Serial Nos.		Issued To	Name of Recipient	Signature	Date Returned	Signature
		From	To					

Form RR-001

GOVERNMENT OF SEYCHELLES

REGISTER OF ARTICLES UNDER SAFE CUSTODY

Date Received	Details of Articles	Identification/Serial No.	Handed Over By	Name of Recipient	Signature of Recipient	Remarks

Form RR-002

GOVERNMENT OF SEYCHELLES

REGISTER OF DISHONOURED CHEQUES

Cheque Details							**Advise to Drawer**		**Cash Received**				**Accounting Officer**		**Cheques Transferred to CID**		**Date Cheque Cleared**	**Remarks**
Date Received from Account	Drawers Name	Cheque No. and Bank Drawn On	Date Drawn	Amount Rs	Amount Cts	Reason for Referral	Date	Results	Date	Amount Rs	Amount Cts	Receipt No.	Accounting Officer Signature	Advise Date	Name of CID Officer and Number	Date		

Form RR-003

GOVERNMENT OF SEYCHELLES

REGISTER OF INVENTORY*

Date of Acquisition	Payment Voucher/ Cheque No.	Supplier's Name	Item	Make	Cost of Acquisition		Quantity	Identification No.	Current Value of Assets Rs	Location	Remarks
					Rs	Cts					

*Mainly consumables/materials

Form RR-004

GOVERNMENT OF SEYCHELLES

REGISTER OF FIXED ASSETS*

Date of Acquisition	Payment Voucher/ Cheque No.	Supplier's Name	Item	Make	Cost of Acquisition		Quantity	Identification No.	Current Value of Assets Rs	Location	Remarks
					Rs	Cts					

*****All other assets that do not fall under consumables/materials, land and buildings, loose tools, vehicles and heavy plants or security documents.

Form RR-005

GOVERNMENT OF SEYCHELLES

REGISTER OF LAND AND BUILDINGS

Date of Acquisition	Payment Details	Parcel No./ Identification No.	Area	Cost of Acquisition		Current Value of Assets	Location	Remarks
				Rs	Cts	Rs		

Form RR-006

GOVERNMENT OF SEYCHELLES

REGISTER OF LOOSE TOOLS

Date of Acquisition	Payment Voucher/ Cheque No.	Supplier's Name	Item	Make	Cost of Acquisition		Quantity	Identification No.	Current Value of Assets Rs	Location	Remarks
					Rs	Cts					

Form RR-007

GOVERNMENT OF SEYCHELLES

REGISTER OF SECURITY DOCUMENTS

Date of Received	Details of Documents	Identification/ Serial No.	Handed Over By	Name of Recipient	Signature of Recipient	Remarks

Form RR-008

GOVERNMENT OF SEYCHELLES

REGISTER OF VEHICLES AND HEAVY PLANT

Date of Acquisition	Payment Voucher/ Cheque No.	Supplier's Name	Item	Make	Engine Capacity	Reg. No. / Identification No.	Engine No.	Chassis No.	Cost of Acquisition		Current Value of Asset Rs	Location	Remarks
									Rs	Cts			

Form RR-009

GOVERNMENT OF SEYCHELLES

REGISTER OF VEHICLE REPAIRS

Vehicle No. ……

Date	Local Works Order No.	Details	Amount Rs	Cts	Payment Voucher/ Cheque No.

Form RR-010

GOVERNMENT OF SEYCHELLES

REVENUE VOUCHER REGISTER

Voucher No.	Date	Payee	Amount		Bank Paying-in Slip No.	Remarks
			Rs	Cts		

Form RR-011

GOVERNMENT OF SEYCHELLES

STOCK LEDGER CONTROL

Item: ……

Code No. ……

Receipts						Issues						Balance			Remarks
Date	G.R.N. No.	Received From	Quantity	Value Rs	Cts	Date	Issue Note No.	Issue To	Quantity	Value Rs	Cts	Quantity	Value Rs	Cts	

Form RS-001

ACCOUNTING MANUAL

14. SPECIMENS AND FORMATS OF BOOKS OF ACCOUNT, REGISTERS AND ACCOUNTING FORMS

14.3 Accounting Forms to Be Used

GOVERNMENT OF SEYCHELLES

ACCIDENT REPORT FORM

1. Ministry/Department/Agency: ……
2. Division: ……
3. Date of Damage/Destruction: ……..
4. Brief Particulars of Assets:
   ……
   ……
5. Nature of Damage/Destruction:
   ……
   ……
6. Brief Details of the Accident (where applicable):
   ……
   ……
   ……
   ……
7. Persons Involved (where applicable): ……..
8. Information to Police – Reference No/Date: ……
9. Disciplinary action taken/proposed (where applicable):
   ……
   ……..
10. Remarks:
    ……
    ……

Name: …… Designation: …… Signature: ……

Date: ……..

Original: Ministry/Department/Agency

Duplicate: Principal Secretary responsible for Finance

Form FA-001

GOVERNMENT OF SEYCHELLES

ACCOUNTING FORM REQUISITION

To The Chief Accountant
Treasury

Please supply the following:

To be completed by Indenting Officer		For Treasury use only			
Description of Accounting Forms	Quantity Required	Quantity Supplied	Nos.		Ledger No.
			From	To	

Signature of Indenting Officer …… Date ……..

Ministry/Department/Agency.……..

Division ……..

Signature of Issuing Officer …… Date ……..

For completion by Issuing Officer:

I certify that the Accounting Forms enumerated above have been correctly received and taken on charge in my register of Accountable Documents.

Signature: …… Designation: …… Date: .....

Treasury
- Original
- Duplicate
- Triplicate

Ministry/Department/Agency - Quadruplicate

Form FA-002 (Issued only by Treasury)

GOVERNMENT OF SEYCHELLES

APPLICATION FOR PAYMENT IN FOREIGN EXCHANGE

SECTION B **ORDERING CUSTOMER DETAILS** *(Fields marked with * are mandatory)*

Treasury Account Code to Charge*:	Ordering Customer's Ref.:
Ordering Customer's Name*:	Ordering Customer's Official Stamp and Date*:
Ordering Customer's Contact Details:	
Official Signature(s) of Ordering Customer*:	

For Official Use Only (To be filled in only by Ministry of Finance, Trade and Investment)

SECTION C **MINISTRY OF FINANCE, TRADE AND THE BLUE ECO0NOMY AUTHORISATION** *(Fields marked with * are mandatory)*

☐ **Approved** ☐ **Not Approved** (Return to Originating Ministry / Department / Agency) **If approved send original to (1) and copy (2) and (3):** (1) Head of Division - Banking Services, Central Bank of Seychelles. (2) Treasury Department for recording of payment. (3) Originating Ministry / Department /Agency.	Remarks:
Account with Central Bank of Seychelles to Charge (only if approved)*:	Ministry of Finance, Trade and The Blue Economy Ref. No (only if approved):
Ministry of Finance, Trade and The Blue Economy Authorised Signature 1*:	Ministry of Finance, Trade and The Blue Economy Official Stamp and Date*:
Ministry of Finance, Trade and The Blue Economy Authorised Signature 2*:	

For Official Use Only (To be filled in only by the Central Bank of Seychelles)

SECTION D **CENTRAL BANK OF SEYCHELLES AUTHORISATION** *(Fields marked with * are mandatory)*

Foreign Exchange Payment Approval Date (dd/mm/yyyy)*:	Official Signature*: ☐ **Approved** ☐ **Not Approved**

Official authorisation for third parties to effect payment on (PISN) Value Date stated above on behalf of the Central Bank of Seychelles;

Central Bank of Seychelles Authorised Signature*:			Central Bank of Seychelles Authorised Signature*:				
Date (dd/mm/yyyy)*:	Batch No:	Serial No:	Batch Date:	SWIFT Serial:		First Authorisation	Second Authorisation

FA -003

GOVERNMENT OF SEYCHELLES

APPLICATION FOR VIREMENT

MINISTRY/DEPARTMENT/AGENCY:

DIVISION:

ADMIN CODE	PROGRAMME CODE	ECONOMIC CODE	SOURCE CODE	BUDGET 2015 R '000	VIREMENTS MADE EARLIER R '000	EXPENDITURE UP-TO-DATE R '000	THIS VIREMENT R '000	REVISED BUDGET R '000
								0.00
								0.00
								0.00
								-
								0.00
								-
								-

Reasons:

DATED:

ACCOUNTING OFFICER

FOR FINANCE USE ONLY:

☐ APPROVED NO/ (only if approved)

☐ REJECTED

DATE:

Remarks:

COMPTROLLER GENERAL
Financial Planning & Control Division

If not approved:

☐ Ministry/Department/Agency

If approved copy to:

☐ Financial Planning & Control (HQ) for recording

☐ Ministry/Department/Agency

☐ Treasury

☐ Auditor General

Form FA-005

CENTRAL BANK OF SEYCHELLES

PAYING-IN-SLIP

(CASH)

…… 20 ……

CREDIT …… …… Amount …… (In Words) …… …… (Depositor)	**Denominations**	**Rs**	**Cts**
	Notes RS500 …… RS100 …… RS50 …… RS25 …… RS10 …… Coins RS5 …… RS1 …… 25c …… 10C …… 5c …… 1c ……		
	Total		

Form FB-001(a) (Issued only by Treasury)

CENTRAL BANK OF SEYCHELLES

PAYING-IN-SLIP

(Cheques)

…… 20 ……

CREDIT ……

……

Amount ……
(In Words)

……

……
(Depositor)

Particulars of Cheques		**Rs**	**Cts**
Cheque No.	Draw On		
Total			

(Continue on reverse if necessary)

Form FB-001(b) (Issued only by Treasury)

GOVERNMENT OF SEYCHELLES

BIN CARD

Ministry/Department/Agency ……..

Division ……..

Location …….. ITEM ……..

STOCK CODE …….

PAGE NO. ……..

RECEIPTS			ISSUES				Balance	Remarks
Date	GRN No.	Qty	Date	Issued To	Issue Note No.	Qty		

Form FB-002

GOVERNMENT OF SEYCHELLES

CERTIFICATE OF IMPREST

MINISTRY/DEPARTMENT/AGENCY ……. DATE ……

DIVISION ……. IMPREST WARRANT NO. ……..

SECTION ……

I hereby certify that the amount of cash in hand and reimbursement claims outstanding as at 31st December …….. are as follows:

			Rs	Cts	RS	Cts
Notes	RS500 x	=				
	100 x	=				
	50 x	=				
	25 x	=				
	10 x	=				
Coins		=				
	RS 5 x	=				
	1 x	=				
	25c x	=				
	5c x	=				
	1c x	=				

Total Cash in Hand _____

UNCLAIMED EXPENDITURE AS PER REIMBURSEMENT CLAIM _____

TOTAL AMOUNT OF IMPREST _____

Signed …….

IMPREST HOLDER

I certify that the imprest has been counted and agrees with the amount on the warrant.
I request that a replacement warrant be issued for the Financial Year ……

Signed ……..

ACCOUNTING OFFICER

Chief Accountant – Original
Imprest Holder – Duplicate

Form FC-001

GOVERNMENT OF SEYCHELLES

FINANCIAL WARRANT

Issued to: …… **Date:** ……

1. **WARRANT/SUPPLEMENTARY WARRANT**

You are hereby authorized to incur expenditure of up to RS …… in respect of ……..
……
……

2. **SOURCE OF FUNDS**

A. Aid Donor …… Letter of Approval Ref: ……

Date: …… Amount Approved by Donor: ……..

B. Government Contribution ……..

C. Advance: How to be Recovered ……
Period of Recovery ……

3. **CODE NUMBER TO BE USED**

Admin Code	Program	Economic	Donor	Item
				RS

4. **SPECIAL REMARKS**

COMPTROLLER GENERAL
FINANCIAL PLANNING AND CONTROL DIVISION Date: ……

5. **RETURN OF EXPENDITURE**

Date	Details	Expenditure	Balance	Date	Details	Expenditure	Balance

(Continue entering expenditure on the back of the warrant)

Please note that the above should not be used for purposes other than those specified.

Form FF-001

GOVERNMENT OF SEYCHELLES

Goods Received Note

Ministry/Department/Agency ……

Division ……

Stores Location ……

Account Code No.	Date Received	
Received From	L.P.O. No.	

Stock Code	Description	Quantity

Goods received in good order, quantity, quality and description in accordance with Local Purchase Order.

…… ……

Signature of Receiving Officer Signature of Officer making the Issue

Date …….. Date ……..

…… …….

Designation Designation

Accounts Section - Original
Ministry/Department/Agency - Duplicate

Form FG-001

GOVERNMENT OF SEYCHELLES

HANDING OVER CERTIFICATE

MINISTRY/DEPARTMENT/AGENCY: ……

DIVISION: ……

I, Mr/Mrs/Miss ……

(designation) ……

of (ministry/Department) ……

hereby handover the following to Mr/Mrs/Miss ……

(designation) ……

As from today the …… Day of ……..20……..

1. CASH (a) RUPEES (in words) ……..
…….. as follows

Notes
R500 x …… =
R100 x …… =
R 50 x …… =
R 25 x …… =
R 10 x …… =

Coins
R 5 x …… =
R 1 x …… =
25c x …… =
5c x …… =
1c x …… =

TOTAL: _____

(b) Cheques/Drafts (in rupees) _____

Total Cash in Rupees _____

(c) Notes/Cheques/Drafts (foreign currency – break-up to be attached) _____

2. STOCK

Item	Stock Code	Qty.	Remarks
……	……	……	……
……	……	……	……
……	……	……	……
……	……	……	……
……	……	……	……

3. INVENTORY

Item	Identification No.	Qty.	Remarks
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....
.....	.....	.....	.....

4. OTHERS

.....
.....
.....
.....
.....
.....
.....
.....
.....
.....

SIGNED ..... DATE .....

(OFFICER HANDING OVER).

SIGNED (whenever appropriate) ..... DATE .....

(OFFICER CARRYING CASH)

SIGNED ..... DATE .....

(OFFICER TAKING OVER)

Signature of Witness .....

Officer taking over – Original
Officer carrying cash or Accounting Officer – Duplicate
Officer Handing over/Ministry/Department/Agency - Triplicate

Form FH-001 (2/2)

GOVERNMENT OF SEYCHELLES

INVOICE

Invoice No.
Date
LPO/LWO No.

From: Ministry/Department/Agency .....
Division .....

To: .....

Address .....

.....

Description	Quantity	Unit Price	Total Price	
			Rs	Cts
		Invoice Total		
Authorised Signatory:				

Please settle invoice within 30 days. Failure to do so can result in stopping further credit facilities.
All cheques should be crossed Account Payee and made in favour of Government of Seychelles.

Customer – Original
Ministry/Department/Agency – Duplicate

Form FI – 001

GOVERNMENT OF SEYCHELLES

GOODS ISSUE NOTE

Ministry/Department/Agency ……

Division ……

This is to certify that I have issued/received the following goods

From/To ……

L.P.O. No.	Quantity	Description	Rs	Cts

Issuing Officer

……..

Date ……

Receiving Officer

……

Date ……

Customer – Original
Accounts Section – Duplicate
Stores – Triplicate (where applicable)
Ministry/Department/Agency – Quadruplicate

Form FI – 002

GOVERNMENT OF SEYCHELLES

JOURNAL VOUCHER

GOVERNMENT OF SEYCHELLES — **ORIGINAL**

JOURNAL VOUCHER

Year _____ Date _____

Treasury No.	Min Div Type Number

Account Code				Details	Notes	Debit	Credit
Head	Div.	Group	Item			Rs	Rs
					Total	-	-

Notes of reason for journal

Authorised in accordance with **PFM Regulations & Departmental** Manual

Signed_____

Status_____DPBM_____

Min / Dept

Countersigned in Accordance with **PFM Regulations &** Accounting Manual

Signed_____

Status_____PFA_____

Min / Dept/Agen

Treasury Use

E of A

Date

Form FJ - 001

Treasury - Original

Ministry / Department/Agency - Duplicate

Form FJ – 001

GOVERNMENT OF SEYCHELLES

LOCAL PURCHASE ORDER

Ministry/Department/Agency

To:

No.
Date:

Please supply the following:

Account Code	Stock Code	Description	Qty.	Rs	Cts
		TOTAL			

Please deliver to:
Please address invoice to: (quoting Order No.)

Signed By: ……..

Designation: ……

Authorised By: ……

Designation: ……..

Goods received in good order GRN No. (where applicable) Signed: …… Designation: …… Date: …… On triplicate and quadruplicate only

Supplier – Original
Accounts – Duplicate
Stores – Triplicate
Ministry/Department/Agency – Quadruplicate

Form FL – 001

GOVERNMENT OF SEYCHELLES

LOCAL WORKS ORDER

Ministry/Department/Agency

To:

No.
Date:

Please supply the following:

		Quoted Price	
Account Code	**Description**	**Rs**	**Cts**
	TOTAL		

Services to be executed at:
Please address invoice to: (quote Order No.)

Signed By: ……..

Designation: ……

Authorised By: ……

Designation: ……..

Services properly executed Signed: …… Designation: …… Date: …… On triplicate and quadruplicate only

Supplier – Original
Accounts – Duplicate
Stores – Triplicate
Ministry/Department/Agency – Quadruplicate

Form FL – 002

GOVERNMENT OF SEYCHELLES

MILEAGE CLAIM FORM

Ministry/Department/Agency ……
Division ……

Name of Officer ……

Period of Claim ……..

ACCOUNTS USE ONLY

KM as per Log Book	**RATE**		**AMOUNT**	
	Rs	Cts	Rs	Cts

I have examined the claimant's log book and certify that the amount claimed is correct

……
Examiner

……..
Accounting Officer

……
Date

I certify that the details shown above are correct and that the journeys made by me were on official business only.

…… ……
Signature of Claimant Date

Form FM - 001

GOVERNMENT OF SEYCHELLES

MILEAGE LOG BOOK FOR CLAIM PURPOSES

DATE	PLACES VISITED		REASON FOR JOURNEY	SPEEDOMETER READING		NUMBER OF KM
	FROM	TO		START	FINISH	

Form FM - 002

GOVERNMENT OF SEYCHELLES

MONTHLY RETURN OF EXPENDITURE

Ministry/Department/Agency ……

Division ……

Recurrent Expenditure Return for the Month of ……..

ACCOUNT CODE:	ACCOUNT DESCRIPTION	BUDGET TOTAL FOR THE YEAR	FOR THE MONTH			YEAR TO DATE			NOTES
		R'000	BUDGET R'000	ACTUAL R'000	VARIANCE R'000	BUDGET R'000	ACTUAL R'000	VARIANCE R'000	
70	Personal Emoluments								
81	Office Running Costs								
8101	Electricity								
8102	Water								
8103	Telephone - International								
8104	Telephone Local & Rental								
8105	Telex								
8106	Fax								
8107	Postage								
8108	Insurance – Vehicles								
8109	Insurance – Others								
8110	Printing & Stationery								
8111	Office Rent								
8112	Uniforms								
8113	Cleaning Expenses								
8114	Other Consumable Items								
82	Repairs & Maintenance								
8201	Building								
8202	Furniture								
8203	Office Equipment								
8204	Vehicles								
8205	Others								
ACCOUNT CODE	ACCOUNT DESCRIPTION	BUDGET TOTAL FOR THE YEAR	FOR THE MONTH			YEAR TO DATE			NOTES
		R'000	BUDGET R'000	ACTUAL R'000	VARIANCE R'000	BUDGET R'000	ACTUAL R'000	VARIANCE R'000	
83	Transportation Costs								

8301	Fuel for Vehicle								
8302	Fuel for other Machin./Equip.								
8303	Domestic airfare								
8304	Bus/Taxi/Ferry Fares								
8305	Overseas Airfares								
8306	Overseas Subsistence Allowance								
8307	Other Subsistence Allowance								
8308	Hire Charges for Vehicles								
8309	Other Transportation Costs								
84	Other Costs								
8401	Entertainment								
8402	License Fees								
8403	Newspaper, Magazines/Per								
8404	Consultancy Fees - Local								
8405	Consultancy Fees – International								
8406	Advertisement & Donations								
8407	Staff Welfare								
8408	Training Expenses								
8409	Housing Expenses for Staff								
8410	Recruitment & Passages of Expat								
8411	Gratuity to Workers								
8412	Contribution to Intern. Org.								
8413	Others								
85	Specific Costs								
90	Minor Capital Outlays								
9001	Refurbishment of Office								
9002	Furniture								
9003	Office Equipment								
9004	Vehicles								
9005	Computer-Hardware & Software								
9006	Others								

PS Responsible for Finance – Original
Ministry/Department/Agency – Duplicate

Form FM - 003

GOVERNMENT OF SEYCHELLES

MONTHLY RETURN OF REVENUE

MINISTRY/DEPARTMENT/AGENCY: ……
DIVISION: ……

Recurrent Revenue Return for the month of ……

Account Code	Account Description	Budget Total for the Year R'000	For the Month			Year to Date			Notes
			Budget R'000	Actual R'000	Variance R'000	Budget R'000	Actual R'000	Variance R'000	

……
Authorised Signature

Date ……

NB. Detailed explanation is required for material variances from budget estimates

PS responsible for Finance – Original
Ministry/Department/Agency – Duplicate

Form FM – 004

GOVERNMENT OF SEYCHELLES
TREASURY

E-mail:banktransfer@treasury.gov.sc

SUPPLIER'S INFORMATION

SUPPLIER'S NAME:

REGISTRATION/LICENCEE No.:

N.I.N No.:

ADDRESS:

COUNTRY:

TYPE OF COMPANY:

PHONE No.: FAX No.

E-MAIL:

REASONS:

SUPPLIER'S BANKING INFORMATION

BANK NAME:

ADDRESS:

ACCOUNT NUMBER:

MINISTRY/DEPARTMENT/AGENCY DETAILS

MINISTRY/ DEPARTMENT:

COST CENTRE:

DOWNLOAD: SERVER PENDRIVE OTHERS

ACCOUNTING OFFICER:

SIGNATURE: DATE:

GOVERNMENT OF SEYCHELLES

OVERSEAS PROCUREMENT FORM

Ministry/Department/Agency …… …… …… **Please execute the following:**	To …… …… …… ……	Order No. …… Date ……

Account Code	Description	Quoted Price	Value Rs	Value Cts

Special Instructions – See Reverse	Total Value (in writing) …… …… …… Currency (in writing) ……	Total		
	Exchange Rate (at date of order) Rs:	Grand Total Equivalent in Rs		

Supplier - Original
Accounts – Duplicate
Stores – Triplicate
Ministry/Department/Agency - Quadruplicate

Form FO – 001 (1/2) P.T.O.

SPECIAL INSTRUCTIONS/NOTES

1. Bank through which documents are to be presented: ……

   ……

   ……

   ……

   ……

   ……

2. Payment Terms: ……

   ……

   ……

   ……

   ……

   ……

   ……

   ……

Requisitioned by …… Approved by ……

Designation …… Designation ……

DOCUMENT INVALID UNLESS SIGNED BY ALL AUTHORISED SIGNATORIES

…….. ……

Principal Secretary **Head of Division**

Form FO – 001 (2/2)

GOVERNMENT OF SEYCHELLES

PAYMENT VOUCHER

Paying Office

Year: _____ **Date:** .....

Pay	Account No/Cash	Name	Amount

Address

Amount in Words

In respect of

Payee's Banker:	Bank Account No.	

Treasury use	Approved for Payment in	Treasury use
E of A	Accordance with the Public Finance	CHQ No.
	Management Regulations And Accounting	
Date	Manual	Treasury No.

Signed _____

Designation _____

Ministry / Department/Agency _____

Ministry Reference			
Min	Div	Type	Number

Account Code				Details	Debit	Credit
Head	Div.	Group	Item		Rs	Rs

Invoice checklist	Initials
Invoice checked to order	
Invoice checked to GRN	
Invoice cgecked casts & extension	
Goods & Services Rec'd in Good Order	

Totals	-	
Net Total	Bank Account	-

Received Amount of R ……

Signed…… **Date**……

NIN No. ☐☐☐ ☐☐☐☐ ☐ ☐ ☐☐

Treasury - Original

Ministry / Department - Duplicate

Main Accounts Unit - Triplicate (where applicable)

Form FP – 001

GOVERNMENT OF SEYCHELLES

PETTY CASH ANALYSIS BOOK

Ministry/Department/Agency …… Year ……

Division …… Month ……

Location …… Page No. ……

RECEIPTS					PAYMENTS					
			Imprest and Reimbursement Received				Petty Cash Voucher No.			Account Code
Date	**Particulars**	**Vr. No.**	**Rs**	**Cts**	**Date**	**Particulars**		**Rs**	**Cts**	
							Total			

Treasury – Original
Account Unit – Duplicate
Ministry/Department/Agency – Triplicate

Form FP – 002 (1/2) P.T.0

GOVERNMENT OF SEYCHELLES

ANALYSIS OF TOTAL CLAIMED (Continued)

ACCOUNT CODE	Rs	Cts	Remarks
Total			

Prepared by ……

Designation ……

Verified by ……

Form FP – 002(2/2)

GOVERNMENT OF SEYCHELLES

PETTY CASH VOUCHER

Payee …… Date ……

Account Code	Details	Rs	Cts
	Total		

Signature of Payee …….. Date ……

Approved for Payment (Name) …… Date ……..

Designation ……

Signed ……

Accounts Unit – Original
Ministry/Department/Agency – Duplicate

Form FP – 003

GOVERNMENT OF SEYCHELLES

RECEIPT

Ministry/Department/Agency: ……..

No ……

Date ……

Received from ……

The sum of rupees ……

…… Cents ……

Cash/Cheque No. ……

Being ……

…… ……

Rs **Cts** **Collector of Revenue**

Payer – Original
Ministry/Department/Agency – Duplicate
Main Account Unit - Triplicate (where applicable)

Form FR– 001

GOVERNMENT OF SEYCHELLES

RECONCILIATION FORM

Ministry/Department/Agency ……

Year …… Month ……

Division ……

Account Description ……

Account Code		Rs	Cts	Rs	Cts
CLOSING BALANCE AS PER MDA's GENERAL LISTING (GL)					
Less	Item in MDA's GL Listing				
			Sub Total		
Add	Items on Treasury Statement not in Treasury GL				
			Sub Total		
Errors					
CLOSING BALANCE AS PER TREASURY GL					

See reverse for notes, follow-up actions and corrections

Treasury – Original
Ministry/Department/Agency – Duplicate

Form FR– 002 (1/2)

NOTES, FOLLOW-UP ACTIONS AND CORRECTIONS

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SIGNED ……..

DESIGNATION ……

DATE ……

Form FR– 002 (2/2)

GOVERNMENT OF SEYCHELLES

RECONCILIATION STATEMENT AS AT: _____

FOR: **DIVISION:**

ACCOUNT CODES	LEDGER BALANCES	TREASURY BALANCES	DIFFERENCES	
				-
				-
				-
				-
				-
				-
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				-
				-
				-
				-
				-
SUB TOTAL:		-	-	-

NOTE:

PREPARED BY: AUTHORISED BY:

DATE: DATE:

FR - 003

GOVERNMENT OF SEYCHELLES

REQUEST FOR VEHICLE REPAIRS FORM

Vehicle No. ……

Date	Local Works Order No.	Details	Amount Rs	Cts	Comments

Form FR-004

GOVERNMENT OF SEYCHELLES

REVENUE VOUCHER

Receiving Office
CENTRAL

Year _____ Date _____

Min	Div	Type	Number
			R001

Account Code				Details	Debit	Credit
Head	Div.	Group	Item		Rs	Rs
				Total		-
				Bank Account	-	Net Total

Treasury Use
E of A
Date:

Receipt collected is in accordance with the Public Finance Management Regulations and the Accounting Manual.

Amount in words _____

Date of Bank Paying in slip _____

Paid in by: (signed) _____

Authorised Signatory (verified): .....

Ministry / Department _____

Brief Details of Revenue:- _____

Treasury Use
Treasury Receipt No.
Date:

Treasury - Original

Ministry / Department - Duplicate

Main Accounts Unit - Triplicate (where applicable)

FR - 005

GOVERNMENT OF SEYCHELLES
REVENUE VOUCHER UPLOADED LIST

Government of Seychelles Date: _____

REVENUE VOUCHER UPLOADED LIST

Min/Dept/Agency:					**Mode:**	
Compiled By:					**Reference:**	
Revenue No.	**Admin Code**	**Rev. Date**	**PO Date:**	**Description**	**Revenue Amt:**	**Status:**
Records Listed: _____				**Total Amt:**		

Treasury Use Only **Batch Received By: _____** **Date: _____**

Checked By: _____ **Date: _____**

Form FR– 006

GOVERNMENT OF SEYCHELLES

REVERVAL VOUCHER

Paying Office

Ministry Reference

Min	Div	Type	Number

Supplier Code: **Year: 2007**

Name: **Date:** .....

Account Code				Details	Debit	Credit
Head	Div.	Group	Item		Rs	Rs
						-

Bank Account		Net Total

Treasury Use
E of A
Date:

Amount in words .....

.....

Date of Bank Paying in slip .....

Paid in by: (signed) .....

Ministry / Department .....

Brief Details of Revenue:- .....

Treasury Use
Treasury Receipt No.
Date:

Treasury - Original

Ministry / Department - Duplicate

Main Accounts Unit - Triplicate (where applicable)

FR - 007

GOVERNMENT OF SEYCHELLES

SALARY INPUT FORM: OVERTIME AUTHORISATION

Ministry/Department/Agency: …….

Division: …….

Date	Name of Employee	Nature of Work	Start	Finish	No. of Hours

Prepared By:	**Approved By:**	**Payroll Section:**
Name: …… Designation …… Date ……	Name: …… Designation …… Date ……	Prepared by: …… Name: …… Designation: …… Signature: …… Date: ……

Form FS– 001

GOVERNMENT OF SEYCHELLES

SALARY INPUT FORM: PERIODIC ALLOWANCE FOR THE MONTH OF ……………………………………………………

Ministry/Department/Agency: ……

ORGANISATION NUMBER	ORGANISATION					
National Identity No.	Last Name	Initials	Type	Hours	ALLOWANCE - Rate	Amount
	………………………………………	………………				
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Prepared by: Date:	Checked by: Date:	Authorised by: Date:	Posted by: Date:

Form HSP - 1

GOVERNMENT OF SEYCHELLES

SALARY INPUT FORM: PERIODIC DEDUCTION FOR THE MONTH OF ……………………………………………….

Ministry/Department/Agency: ………

ORGANISATION NUMBER			**ORGANISATION**

National Identity No.	**Last Name**	**Initials**	**Type**	**DEDUCTION: Amount**
	………………………………………	………………		
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Prepared by: Date:	Checked by: Date:	Authorised by: Date:	Posted by: Date:

Form HSP - 2

GOVERNMENT OF SEYCHELLES

SALARY INPUT FORM: SALARY TRANSFER AUTHORISATION

Ministry/Department/Agency: ……

Division.....

You are authorized to transfer my monthly salary directly into my Bank Account. My personal details are as follows:

Surname	
Name	

Name of Bank	
Branch	

Type of Account *	Savings	Current	Deposit

*Delete as appropriate

Account Number																

Effective Date								

Day Month Year

NIN																

Cost Centre																

Signature …….. Date ……

For Official Use

Entries made on Payroll Records

Payroll: ……

Title: ……..

Date: ……

Form FS - 002

GOVERNMENT OF SEYCHELLES

SALARY INPUT FORM: STANDING DATA FOR EMPLOYEE

Ministry/Department/Agency:

Organisation Number: | **Organisation:**

Option:

- **1** - Add New Employee
- **2** - Amend Employee Data
- **3** - Suspend Pay
- **4** - Delete Employee

Allowance/Deduction Status

- **A** = Add
- **R** = Replace
- **D** = Delete

Month: | **Reference:**

First Name | Last Name

Date of Birth: ..... /..... ../ ..... | Tax ID Number:

National Identity Number: - - - -

Post title .....

Post No: - -

Cost Centre: -

Pay Point:

Scheme of Service Grade:

Step:

Month Personal Salary:

Hourly Rate:

Start Date / /

Left Date / /

STANDING ALLOWANCES

Status	Type	Description	Monthly Amount

STANDING DEDUCTIONS

Status	Type	Description	Monthly Amount	Outstanding Balance

M =Cash C =Cheque T =Bank Transfer

Bank Details: Bank Code: Bank Name:

Account Number: Account Type C=Current S=Savings

Prepared by:

Date: / /

Authorised by:

Date: / /

Checked by:

Date: / /

Posted by:

Date: / /

GOVERNMENT OF SEYCHELLES

SPECIMEN SIGNATURE FORM

MINISTRY/DEPARTMENT/AGENCY: ……

DIVISION: ……

EFFECTIVE DATE: ……

NAME: ……

Designation: ……

Specimen Signature: …… Specimen Initial: ……

Type of Expenditure	Limit of Expenditure

Attested by (Name) …… Signature: ……

Designation: ……

Registered by CHIEF ACCOUNTANT (Signature) ……

Date: ……

Treasury – Original
Ministry/Department/Agency – Duplicate

Form FS-003

GOVERNMENT OF SEYCHELLES

VEHICLE LOG BOOK

RECORD OF MIEAGE AND CONSUMPTION OF FUEL AND LUBRICANTS

		Speedometer		Mileage				
Date	Journey Details	Start	Finish	Official KM	Private KM	Fuel Litres	Lubricant Litres	Remarks

Form FV - 001

GOVERNMENT OF SEYCHELLES

VOUCHERS BATCH CONTROL

MINISTRY/DEPARTMENT/AGENCY: …… DIVISION: ……

Compiled by (Signature): …… Date …… Batch No ……

		No. of	Debit		Credit	
Voucher No.	Name of Payee	Posting Slips	Rs	Cts	Rs	Cts
	Total Submitted					

Treasury use only: Batch Received by: …… Date: ……

Checked by: …… Date: ……

Comments: ……

Treasury – Original
Ministry/Department/Agency – Duplicate

Form FV – 002

GOVERNMENT OF SEYCHELLES

WRITE-OFF APPLICATION FORM

Serial No. ……..

MINISTRY/DEPARTMENT/AGENCY: ……

DIVISION: ……

Description of Item	Quantity	Date of Acquisition	Reason for Write-Off	Original Costs (Rs)	Value as per Register (Rs)	Current Estimated Value (Rs)	Proposed Method of Disposal

Submitted by (Signature and Date): ……

Designation: ……..

☐ Approved for Write-Off ☐ Not Approved for Write-Off

Signature and Date: ……

Principal Secretary Responsible For Finance

PS Finance
- Original – Return to Ministry after Approval
- Duplicate - Ministry of Finance/Treasury to update Write-Off Register
- Triplicate – Auditor General for Information

Ministry/Department/Agency – Quadruplicate

Form FW – 001