

**List of Financial Instructions issued to date indicating the paragraphs in the
FMM 1990 which have been replaced / complemented**

SN	Financial Instructions Issued	Remarks
1	Volume 1 – Duties and Responsibilities in Management of Public Finance	Replaces the following provisions in FMM 1990: Chapter 10.4 - Staffing Structure and Responsibilities Chapter 10.3 – Legal Framework (Paragraphs 29-32)
Volume II - FMM -General Financial Procedures		
2	Financial Instructions No 1 of 2017 – Examination of Payment Vouchers Prior to Disbursement	Complement existing provisions in FMM 1990 relating to examination of payment vouchers prior to disbursement
3	Financial Instructions No 2 of 2016 – Opening of Advance Account in the TAS	Complement existing provisions in FMM 1990 relating to advances
4	Financial Instructions No 1 of 2016 – Carry-Over of Capital Expenditure	New Provision
5	Financial Instructions No 3 of 2015 – Adjustment Voucher	Replaces the following provisions in FMM 1990: Chapter 20.7 – Accounting (Paragraphs 72 to 81)
6	Financial Instructions No 2 of 2015 – Write Off of Advances	Complement FI No 1 of 2013* see SN 12
7	Financial Instructions No 1 of 2015 – Virement	Replaces the following provisions in FMM 1990: Chapter 10.3- Legal Framework (Paragraphs 22-26) Chapter 20.2 - Estimates (Paragraphs 36-37) Chapter 20.3-Management of Funds (Paragraphs 20-32)
8	Financial Instructions No 3 of 2014 - Payment by Debit/ Credit Card	New Provision
9	Financial Instructions No 2 of 2014 - Administration of Government Grants	Replaces the following provisions in FMM 1990: Chapter 20.10 – Miscellaneous (Paragraphs 3 to 6 relating to Control of Grants)
10	Financial Instructions No 5 of 2013 - Settlement of Claims	New Provision
11	Financial Instructions No 4 of 2013 - Certification of Claims & Examination/Authorisation of Payments	<ul style="list-style-type: none"> • Complements provision in FMM 1990 relating to Certification of Claims & Examination/Authorisation of Payments • Replaces the following paragraph in FMM 1990: Chapter 20.4 – Payments (paragraphs 8)

SN	Financial Instructions Issued	Remarks
12	Financial Instructions No 1 of 2013 - Losses, Arrears of Revenue, Write-off and Advances	Replaces the following provisions in FMM 1990: <ul style="list-style-type: none"> • Chapter 20.5 - Receipts (paragraphs 21 to 25) • Chapter 20.7 – Accounting <ul style="list-style-type: none"> ○ Losses, Shortages and Write-off (paragraphs 53 to 61) ○ Limits of Authority for Write-off (paragraphs 62 to 71)
13	Financial Instructions - Setting up of Public Sector Task Force	New Provision
14	Financial Instructions - Financial Management of External Funding Government Loan to Public Entities	New Provision
15	Financial Instructions - Payment to Suppliers through Factors	New Provision
Volume V – FMM -Procurement and Supply		
16	Financial Instructions No 4 of 2017- Local Purchases	<ul style="list-style-type: none"> • Replaces the following provisions in FMM 1990: <ul style="list-style-type: none"> ➤ Chapter 20.4 – Payments, Section : Vouchers For Local Purchases Procedure (Paragraphs 54 & 55, 56) ➤ Chapter 30.4 – Procurement (Paragraphs 1,2,3,4,5,6, 7, 8, 9,10,11 &12)
17	Financial Instructions No 1 of 2014 - Departmental Bid Committee	Replaces the following provisions in FMM 1990: Chapter 30.4 - Procurement (Paragraphs 41 -47)
18	Financial Instructions - Disposal of Unwanted Goods	Replaces the following provisions in FMM 1990: Chapter 30.9 - Paragraphs 9-15
19	Financial Instructions – Board of Survey	Replaces the following provisions in FMM 1990: Chapter 30.8 – Board of Survey
20	Financial Instructions - Disposal of Unserviceable Electrical/Electronic Items	New Provision
21	Financial Instructions - Losses, Deficiencies and Write-off of Goods	Replaces the following provisions in FMM 1990: Chapter 30.9 – Losses, Shortages & Write Off Paragraphs 1 -15

SN	Financial Instructions Issued	Remarks
Volume VI- FMM -Internal Control		
22	Volume VI – Internal Audit Policy and Operations Manual	<ul style="list-style-type: none"> • Replaces the following provisions in FMM 1990: Volume 40 – Internal Control and Internal Audit Principles and Practices (Chapters 40.1 to 40.8) • Complement the following provisions in FMM Chapter 10.5 – Internal Control
23	Internal Audit Standard Operational Procedure Manual	