



Government of Mauritius

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

FINANCIAL MANAGEMENT KIT

Volume I

*Duties and Responsibilities
in Management of Public Finance*

April 2013

Foreword

In its efforts to promote good governance, the Government of Mauritius attaches great importance to economy, efficiency, accountability and transparency in the management and utilisation of public resources. In order to achieve these important objectives, it is vital that a coherent and consistent set of principles, rules and instructions is available to guide public officers in the discharge of their duties and responsibilities.

The existing Financial Management Manual (FMM) was issued in 1990. Since then, financial instructions have been issued from time to time to cope with new developments in public financial management. With the introduction of Programme-Based Budgeting (PBB) as from 1 July 2008 and in view of the improved financial legislation supporting the fiscal reform, financial procedures have undergone fundamental changes. In this context and with a view to enabling the smooth implementation of fiscal reforms, there is need to provide public officers with the necessary tools to cope with their day to day duties efficiently and effectively within the set regulatory framework.

Accordingly, the current version of the FMM is being replaced by a Financial Management Kit (FM Kit) which provides public officers with an all inclusive set of reference documents. It is intended to ensure uniformity and standardisation in public financial management.

The FM Kit comprises of –

- Volume I – Duties and Responsibilities in Management of Public Finance
 - Volume II – Financial Management Manual (FMM) - General Financial Procedures
 - Volume III – Programme-Based Budgeting Manual (PBBM)
 - Volume IV – Chart of Accounts Manual (COAM)
 - Volume V – FMM-Procurement & Supply Procedures
 - Volume VI – FMM-Internal Audit
 - Volume VII – Public-Private Partnership (PPP) Manual
 - Volume VIII – Financial Laws & Regulations:
 - ◆ Finance and Audit Act
 - ◆ Public Debt Management Act
 - ◆ Public Procurement Act and Regulations
-

The FM Kit will be issued in electronic version by Volume to all Supervising Officers and Accounting Officers of Ministries /Departments as well as to the OIC Financial Operations, OIC Procurement & Supply and OIC Internal Control. The Supervising Officers/Accounting Officers should ensure that all relevant officers have access to the FM Kit.

Financial Instructions issued by way of Circular letters as from the introduction of PBB, i.e. 1 July 2008, are posted on the website of MOFED and are to be found in folder Financial Instructions. The financial instructions will be removed from the folder when they are incorporated in the FM Kit.

In the application of the instructions contained in the FM Kit and Financial Instructions issued by way of Circulars, public officers are requested to make proposals to their Accounting Officers with a view to improving the financial management system. The proposals should be transmitted by the Accounting Officers together with their comments to the Financial Secretary by letter or by e-mail. The proposals will be examined by the Financial Management Review Committee (FMRC) referred to in paragraph I.3.12 and where necessary, changes will be made in the FM Kit.

Glossary

Accounting Officer	The Accounting Officer referred in paragraph I.2.9.
Appropriation Act	The annual Appropriation Act passed by the National Assembly provides for the issue from the Consolidated Fund of the sums necessary to meet the expenditure of Mauritius in conformity with the Programme-Based Estimates.
Chart of Accounts	A Chart of Accounts (COA) is a standard classification of accounts designed to capture financial information. Each account in the chart is assigned a unique identifier, typically an account number.
Committee of Supply	The National Assembly sitting as a Committee, to discuss the annual and supplementary Estimates and to report thereon to the Assembly.
Department	Any Ministry or Government Department and includes any Office under the Constitution.
economy	Minimising the cost of resources used or required to achieve priority objectives.
effectiveness	The extent to which a programme intervention has attained, or is expected to attain, its objectives efficiently in a sustainable manner.
efficiency	A measure of how economically resources/inputs (funds, expertise, time, etc.) are converted to results.

Estimates of expenditure	Annual estimates of expenditure based on programmes and sub-programmes (programme-based budgeting) prepared on a 3-fiscal year rolling basis, specifying the resources to be allocated and the outcomes to be achieved and outputs to be delivered, the estimates for the first year of every such period of 3 fiscal years requiring appropriation by the National Assembly. The annual estimates include any supplementary estimates of expenditure appropriated by the National Assembly.
Estimates of revenue	Annual estimates of revenue prepared on a 3-fiscal year rolling basis.
fiscal year	The period of 12 months ending on 31 December in any year.
General Warrant	The annual warrant signed and issued by the Minister of Finance authorising the Accountant-General to pay out of the Consolidated Fund the sums required to meet the expenditure of Mauritius for a fiscal year as contained in the PBB Estimates in respect of such fiscal year.
Goods	Goods as defined in the Public Procurement Act means objects of every kind and description including commodities, raw materials, manufactured products and equipment, industrial plant, objects in solid, liquid or gaseous form, electricity, as well as services incidental to the supply of the goods such as freight and insurance.
Internal Control Unit	A unit comprising of Internal Control Officers posted by MOFED in Departments to provide independent assurance to the Accounting Officers on the effectiveness and adequacy of risk management, control and governance process in the Departments.
Macroeconomic framework	Macroeconomic assumptions underpinning the budget. It is prepared in the strategic planning phase and provides a forecast of the overall resource envelope for the upcoming budget.

outcome	The likely or achieved short-term and medium-term effects of an activity's or intervention's outputs.
outputs	The products, goods and services resulting from the carrying out of an activity; and includes changes resulting from activities relevant to the achievement of outcome.
policy	Principle of action proposed or adopted by a Government. Policies include a set of measures to translate the objectives of the Government into action.
programme	A group of activities or interventions intended to contribute to a common set of outcomes, specific objectives and outputs that are verifiable, consisting of a defined target and a given budget including staffing and other necessary resources.
programme-Based Budgeting	An integrated approach to planning, budgeting on a 3-fiscal year rolling basis and performance management, which aims at improving resource allocation, decision-making, promoting high quality and client-responsive public services, maximizing value for money in service delivery, and achieving the Government's desired outcomes.
Public Accounts Committee	The Public Accounts Committee referred in paragraph I.2.26
sub-programme	The programme hierarchy which breaks programmes into sub-programmes and which in turn break into activities or interventions and is designed to achieve at least one specific objective.
value for money	The basis of good financial management so that all activities and operations are carried out economically, efficiently and effectively.

Abbreviations

AC	Audit Committee
COA	Chart of Accounts
DFO	Director, Financial Operations
DIC	Director, Internal Control
DOA	Director of Audit
DPS	Director, Procurement & Supply
OIC Finance	Officer-In-Charge, Financial Operations
FM Kit	Financial Management Kit
FMM	Financial Management Manual
FMRC	Financial Management Review Committee
FOs	Officers of Financial Operations Cadre
FS	Financial Secretary
ICOs	Officers of Internal Control Cadre
ICU	Internal Control Unit
OIC Internal Control	Officer-In-Charge, Internal Control
IPPM	Investment Project Process Manual
MIS	Management Information System

MOFED	Ministry of Finance and Economic Development
MRA	Mauritius Revenue Authority
PAC	Public Accounts Committee
PBB	Programme-Based Budgeting
PBBM	Programme-Based Budgeting Manual
PEFA	Public Expenditure and Financial Accountability
PPO	Procurement Policy Office
OIC Procurement	Officer-In-Charge, Procurement & Supply
PSOs	Officers of Procurement & Supply Cadre
TAS	Treasury Accounting System

Table of Contents

Volume I – Duties & Responsibilities in Management of Public Finance

I.1 Introduction	2
I.2 Accountability Framework.....	3
Introduction.....	3
National Assembly.....	5
Budget Execution.....	5
Accounting Officer	6
OIC Finance and OIC Procurement & Supply	6
Internal Audit	7
Accountant-General	9
Director of Audit.....	9
Public Accounts Committee	10
Audit Committee.....	11
I.3 Responsibilities of the Ministry of Finance and Economic Development	12
Introduction.....	12
Key responsibilities.....	12
Developing the framework for the management of public finance	14
Public Expenditure and Financial Accountability (PEFA).....	15
Financial Management Review Committee (FMRC).....	16
I.4 Duties and Responsibilities of Public Officers in relation to Financial Management	19
Overall Responsibilities of Accounting Officers.....	19
Specific Areas of Responsibility of Accounting Officers.....	20
Duties and Responsibilities of Accountant-General	23
Duties and Responsibilities of the Director Financial Operations (DFO)	25
Duties and Responsibilities of the Director Procurement and Supply (DPS).....	27
Duties and Responsibilities of the Director Internal Control (DIC)	30
Duties and Responsibilities of Financial Operations Officers (FOs).....	32
Duties and Responsibilities of Procurement and Supply Officers.....	34
Duties and Responsibilities of Internal Control Officers.....	35
Other Duties and Responsibilities.....	36

I.1 Introduction

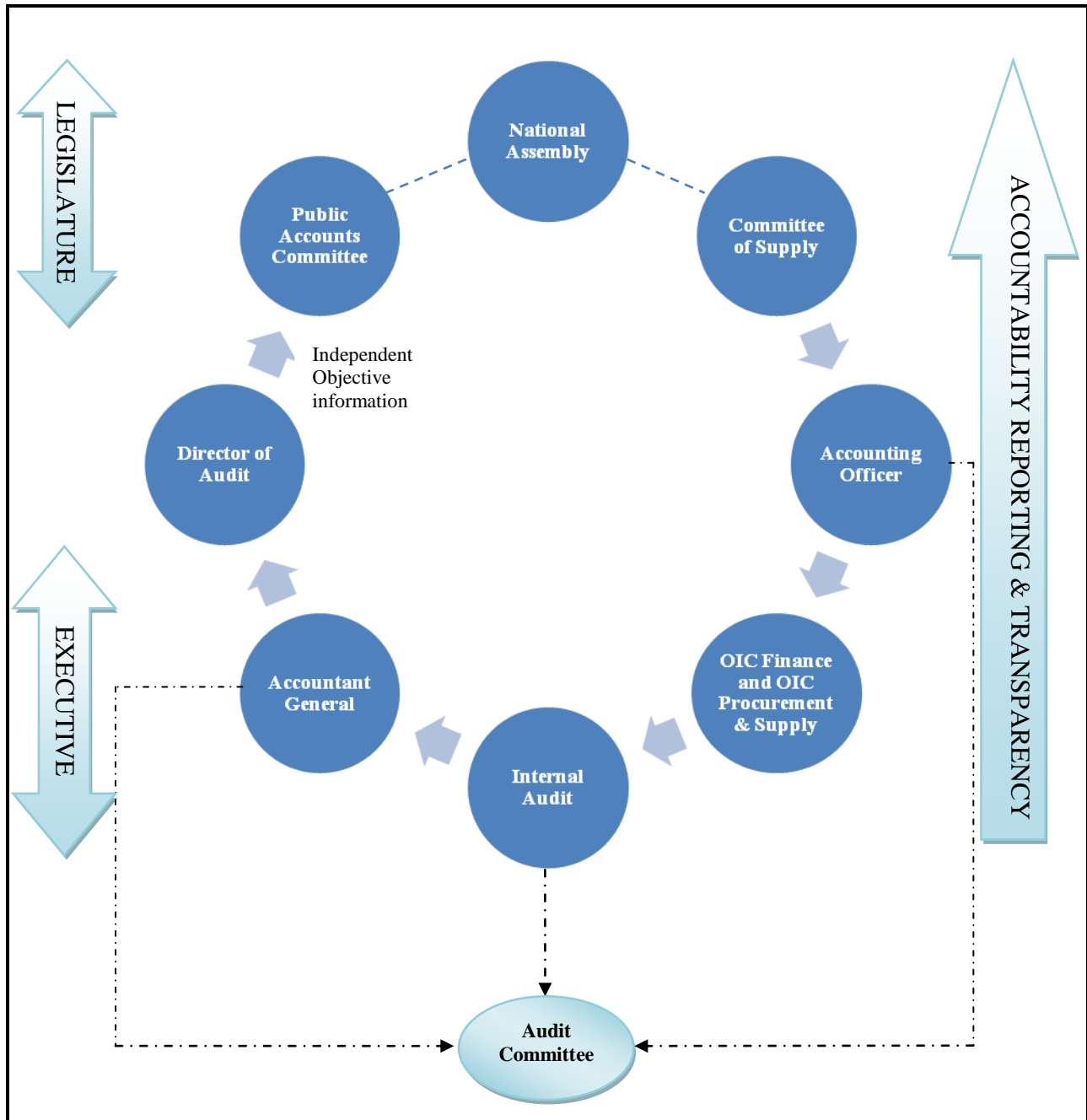
- I.1.1 This Volume describes the duties and responsibilities of Accounting Officers and other public officers relating to the management of public finance including programme-based budgeting, financial operations and reporting, procurement and supply operations and internal audit.
- I.1.2 All financial instructions contained in the FM Kit, including the FMM and PBBM under section 22 and IPPM under section 22A of the Finance and Audit Act shall apply to Rodrigues with such modifications and adaptations as may be necessary.

I.2 Accountability Framework

Introduction

- I.2.1 Developing a clear accountability relationship in the public sector is a vital part of the Government's drive to improve service delivery. To deliver public services economically, efficiently and effectively, all stakeholders need to be clear as to who are responsible, what they are responsible for and what powers and flexibilities they have.
- I.2.2 Accountability in Government means that those responsible for implementing policies are required to account for their actions. Clear accountability for results at all levels in an organisation enables public officers to exercise their responsibility to deliver with judgement, intuition and innovation. Accountability is an obligation to ensure that work has been conducted economically, efficiently and effectively in compliance with agreed rules and standards.
- I.2.3 In practice, there are 3 main aspects to the Government's accountability framework. The first concerns the methods by which public funds are made available, the second concerns service delivery in terms of set time frame, quality and quantity and the third concerns the ways in which control is exercised and results reported, so as to ensure sound public financial management.

I.2.4 The accountability process in Government is depicted in the following diagram and is briefly explained at paragraphs I.2.5 to I.2.29 :



National Assembly

- I.2.5 The only authority for the expenditure of public funds and the raising of revenues is that which is given by the National Assembly either by resolution or by legislation. Estimates of Expenditure and Estimates of Supplementary Expenditure are appropriated by the National Assembly by programmes after reporting by the Committee of Supply.
- I.2.6 Once the Appropriation Bill is passed by the National Assembly and the President of the Republic gives assent to the Act, the Act is published in the *Gazette*. Thereafter, the Minister of Finance issues a General Warrant to the Accountant-General authorising him to issue sums from the Consolidated Fund necessary to meet the expenditure of Mauritius for the fiscal year as provided for in the Schedule to the Appropriation Act and the Programme-Based Budget Estimates.

Budget Execution

- I.2.7 On receipt of the General Warrant, the Accountant-General issues a Circular to all Accounting Officers authorising them to incur expenditure in respect of programmes/sub-programmes under their control subject to the laws, financial instructions and other instructions of the Government.
- I.2.8 Every Minister charged with the responsibility for the administration of any Department exercises general direction and control over that Department. Such Department is under the supervision of a Permanent Secretary or of some other Supervising Officer.

Accounting Officer

I.2.9 The Accounting Officer is an officer designated under section 21(1) of the Finance and Audit Act by the Minister and who is charged-

- (a) with the duty of controlling expenditure on any service in respect of which public funds have been appropriated; and
- (b) with the duty of collecting revenue and paying that revenue into public funds.

The Accounting Officer is the officer who is answerable to the Public Accounts Committee.

I.2.10 The Accounting Officer is accountable for the performance of the Department. In this respect, the Accounting Officer has the duty to –

- (a) ensure that applicable laws, regulations and instructions contained in the FM Kit are complied with; and
- (b) control expenditure and must be satisfied that such expenditure is incurred economically, efficiently and effectively.

OIC Finance and OIC Procurement & Supply

I.2.11 Officers of the Financial Operations Cadre (FOs) and the Procurement and Supply Cadre (PSOs) are answerable to the Accounting Officers of the Departments where they are posted. Officer-In-Charge Financial Operations (OIC Finance) and Officer-In-Charge Procurement and Supply (OIC Procurement) have a duty to advise and guide their Accounting Officers respectively on financial procedures and procurement and supply procedures in accordance with the relevant Volumes of the FM Kit.

- I.2.12 Where an OIC Finance or OIC Procurement receives instructions from an Accounting Officer which in the opinion of the OIC is not in conformity with the regulations and instructions contained in the FM Kit, the OIC should advise in writing the Accounting Officer on the proper course of action to be followed. The advice should be constructive and should by no means hamper the effective delivery of services.
- I.2.13 Where in exceptional circumstances, there is a different interpretation in the application of the instructions and enactments contained in the FM Kit by the OIC Finance or OIC Procurement on the one hand and the Accounting Officer on the other hand, the matter should be referred, in writing by the OIC Finance or OIC Procurement, to the Director, Financial operations (DFO) or the Director, Procurement and Supply (DPS), as the case may be, and with a copy to the Accounting Officer. The DFO or DPS shall, with the approval of the Financial Secretary, forthwith advise in writing on the correct interpretation and application.
- I.2.14 The OIC Finance or the OIC Procurement should immediately alert the Accounting Officer and the DFO or DPS whenever –
- (a) a departure from the instructions and enactments contained in the FM Kit is detected; or
 - (b) an irregularity or a fraud is detected.
- I.2.15 The Accounting Officer and the DFO or DPS should personally follow up the matter at their respective levels and ensure that remedial actions are taken forthwith.

Internal Audit

- I.2.16 It is the responsibility of the Accounting Officer to put in place a sound system of internal control designed to provide reasonable assurance regarding –
- (a) the effectiveness and efficiency of operations in the Department;
 - (b) safeguard of assets and data of the Department;

- (c) reliability of financial and non-financial reporting;
- (d) prevention of fraud and irregularities; and
- (e) compliance with applicable laws, regulations and instructions as well as policies and established procedures.

I.2.17 The Accounting Officer is accordingly responsible to –

- (a) exercise care, skill and diligence in identifying, assessing and monitoring risks;
- (b) carry out, with the assistance of the Officer-in-Charge Internal Control (OIC Internal Control), a risk assessment exercise to identify areas where internal audit has to focus upon; and
- (c) ensure the preparation of an Internal Audit Operational Plan.

I.2.18 The Accounting Officer and the DIC should ensure that internal audit is carried out in accordance with the Internal Audit Operational Plan and in conformity with the Internal Audit Charter referred to in Volume VI.

I.2.19 It is the responsibility of the OIC Internal Control and the team to-

- (a) continuously evaluate and test the effectiveness of the internal control system; and
- (b) provide independent assurance in relation to the management's assertion surrounding the robustness and effectiveness of risk management including compliance.

I.2.20 The OIC Internal Control should immediately alert the Accounting Officer and the DIC whenever –

- (a) a failure in the internal control system(s) detrimental to the Department is identified;
- (b) a departure from the instructions and enactments contained in the FM Kit is detected; or

(c) an irregularity or a fraud is detected.

I.2.21 The Accounting Officer and the DIC should personally follow up on matters referred to at paragraph I.2.20 and should ensure that appropriate actions are taken forthwith.

Accountant-General

I.2.22 The Accountant-General is required under the Finance and Audit Act to submit to the Director of Audit, within 6 months of the close of every fiscal year, annual statements showing fully the financial position of Mauritius in respect of that fiscal year. These statements include a progress report on performance in respect of outcomes achieved and outputs delivered.

I.2.23 It is the responsibility of the Accountant-General to see to it that the receipt and payment systems of Government are adequate and reliable and meet the standards required to secure public monies and ensure accountability. Accounting Officers should seek the clearance of the Accountant-General prior to putting in place any new receipt or payment system, whether electronic or otherwise, including the computerisation of existing systems.

Director of Audit

I.2.24 Section 20 of the Finance and Audit Act requires the Director of Audit to send to the Minister of Finance, within 8 months of the close of every fiscal year, a certificate of audit on the statements submitted by the Accountant General under section 19 of the Act and a report upon examination and audit of all accounts relating to public money, stamps, securities, stores and other property of Government including RRA, and the Minister shall as soon as possible thereafter lay those documents before the National Assembly. The Director of Audit is also required to carry out performance audit and report on the extent to which a Department including RRA is applying its resources and carry out its operations economically, efficiently and effectively.

- I.2.25 Where it appears to the Director of Audit that a fraud, or serious loss or serious irregularity has occurred, he shall, in accordance with section 18 of the Finance and Audit Act, immediately bring the matter to the notice of the Financial Secretary who shall forthwith report such matter to the Minister of Finance.

Public Accounts Committee

- I.2.26 The Public Accounts Committee is a Committee of the National Assembly which examines the audited accounts showing the appropriation of the sums granted by the Assembly to meet the public expenditure and such other accounts laid before this Assembly as the Assembly may refer to the Committee together with the Director of Audit's report thereon.
- I.2.27 The Accounting Officer is answerable to the Public Accounts Committee for the formal regularity and propriety of the expenditure in respect of the programmes, sub-programmes and the delivery of outputs for which the Accounting Officer is responsible.
- I.2.28 In particular, the Accounting Officer must satisfy the Public Accounts Committee that –
- (a) the monies shown in the accounts as having been disbursed were legally available for, and applicable to, the services or purpose to which they have been applied or charged;
 - (b) the expenditure conformed to the authority which governed it;
 - (c) every re-allocation or virement has been made in accordance with rules governing virements and provision for contingencies; and
 - (d) revenue has been properly collected and paid into public funds.

Audit Committee

- I.2.29 The Audit Committee (AC) is an integral element of public accountability and governance and plays a key role in assisting Departments in their legal and fiduciary responsibilities, especially with respect to the integrity of the Government's financial information and the adequacy and effectiveness of the internal control system. The main object of the AC is to support the Supervising Officer in maintaining sound control systems and in promoting good governance.
- I.2.30 The establishment and review of Audit Committees and the monitoring of their effectiveness fall under the responsibility of the Office of Public Sector Governance under the Prime Minister's Office.

I.3 Responsibilities of the Ministry of Finance and Economic Development

Introduction

I.3.1 The Ministry of Finance and Economic Development (MOFED) is responsible for the formulation of economic development policies, and for the economic management of the affairs of Government so as to achieve faster and sustainable economic development. MOFED is also the principal instrument of policy in respect of public finance and as such is responsible for the financial soundness of Government's economic policy and for the proper control of revenue and expenditure. The Financial Secretary as Supervising Officer of MOFED has the responsibility to ensure that the functions of MOFED are carried out economically, efficiently and effectively and its objectives duly achieved.

Key responsibilities

- I.3.2 The key responsibilities of MOFED are, *inter alia*, to –
- (a) formulate Government reform strategy and coordinate its implementation;
 - (b) develop macro fiscal framework and formulate fiscal policy;
 - (c) develop and prepare, in consultation with other Departments, a 10-year rolling Infrastructure Plan and Public Sector Investment Programme (PSIP) and for budgetary purposes, ascertain the status of the projects under the PSIP;
 - (d) in collaboration with Departments, prepare PBB Estimates including planned performance, taking into account the Performance Management System (PMS);
 - (e) determine budgetary allocations in respect of human resource in consultation with Ministry of Civil Service and Administrative Reforms (MCSAR);

- (f) provide support, through Sector Ministry Support Team (SMST), to Departments in the formulation of the Department's strategic plan, preparation, planning, execution and monitoring of their PBB Estimates;
- (g) examine and process budget proposals and financial clearances through SMSTs;
- (h) manage public sector debt and develop active debt management strategies;
- (i) ensure the issue of best practice guidelines in relation to all aspects of public-private partnership projects; formulation of PPP policies and the development of PPP awareness;
- (j) coordinate with Bank of Mauritius (BOM) and Financial Services Commission (FSC) to regularly review and ensure the soundness and stability of the financial system;
- (k) develop cooperation with international financial institutions and mobilise financial resources and technical assistance;
- (l) develop framework for the sound management of public finances and ensure implementation within set rules;
- (m) ensure the preparation of the annual accounts of Government;
- (n) oversee, through the parent Ministry, performance of parastatal bodies and compliance with legal financial requirements;
- (o) monitor the performance of Mauritius Revenue Authority (MRA) and other major revenue collecting Departments;
- (p) provide training to MOFED staff on public finance management including the application of the instructions and provisions contained in the FM Kit; and
- (q) maintain an updated FM Kit and issue financial instructions to regulate financial procedures in Government.

Developing the framework for the management of public finance

- I.3.3 An efficient public finance management system is a key factor to the efficient use of a nation's scarce public resources and the realisation of public sector objectives such as poverty reduction, and support towards national growth and prosperity. A trustworthy and efficient national public finance management system is also one important prerequisite for donors to provide general budget support and to use national public finance management systems. In this connection, the assessment of Public Expenditure and Financial Accountability (PEFA) which is conducted by European Union (EU) serves as a basis for further identification of a feasible reform programme which, where needed, can receive donor support (paragraphs I.3.6 to I.3.11 refer).
- I.3.4 The management of public finance covers the following –
- (a) mobilisation and judicious application of resources;
 - (b) management of investments and liabilities of the Government;
 - (c) proper custody, use and maintenance of Government assets; and
 - (d) clear and transparent accounting of all public receipts and expenditures and reporting thereon.
- I.3.5 MOFED is responsible for laying down general directions with regard to financial control and procedures and for the overall control of the collection and disbursement of public funds. This is done through –
- (a) the application of provisions contained in the FM Kit;
 - (b) instructions and directions issued from time to time;
 - (c) the work of the Financial Operations and Procurement & Supply Cadres;
 - (d) the work of the Internal Control Cadre;
 - (e) the close coordination with Departments;

- (f) the work of the Financial Management Review Committee (FMRC); and
- (g) the monitoring by MOFED on the basis of the performance criteria used by the European Union in its Public Expenditure and Financial Accountability (PEFA) assessment.

Public Expenditure and Financial Accountability (PEFA)

- I.3.6 PEFA is a partnership between the World Bank, the European Commission, the UK's Department for International Development, the Swiss State Secretariat for Economic Affairs, the French Ministry of Foreign Affairs, the Royal Norwegian Ministry of Foreign Affairs, and the International Monetary Fund.
- I.3.7 PEFA aims to support integrated and harmonised approaches to assessment and reform in the field of public expenditure, procurement and financial accountability.
- I.3.8 The main rationale for a PEFA assessment is to identify strengths and weaknesses in the public finance management system. The assessment which is conducted by European Union (EU) will serve as a basis for further identification of a feasible reform programme which, where needed, can receive donor support.
- I.3.9 The framework for PEFA is based on six pillars of performance of public finance management cycle –
- (a) **credibility of the budget** - the extent of budget realisation in terms of being implemented as planned;
 - (b) **transparency and comprehensiveness** - the budget and the fiscal risk oversight are comprehensive, and fiscal and budget information is accessible to the public;
 - (c) **policy-based budgeting** - the budget is prepared with due regard to Government policy;

- (d) **predictability and control in budget execution** - the budget is implemented in an orderly and predictable manner and there are arrangements for the exercise of control and stewardship in the use of public funds;
- (e) **accounting, recording and reporting** – adequate records and information are produced, maintained and disseminated to meet decision-making control, management and reporting purposes;
- (f) **external scrutiny and audit** - arrangements for scrutiny of public finances and follow up by executive are operating.

I.3.10 Dimensions scored as per the PEFA Public Financial Management Performance Assessment Report for Mauritius of 2007 is at Annex.

I.3.11 Officers responsible for activities in respect of the pillars listed for PEFA assessment should ensure that weaknesses are addressed with a view to improving performance in public financial management.

Financial Management Review Committee (FMRC)

I.3.12 The FMRC consists of –

- (a) Accountant-General, as Chairperson;
- (b) Director, Budget Strategy Management Directorate or his representative;
- (c) Director, Financial Operations;
- (d) Director, Procurement & Supply; and
- (e) Director, Internal Control.

The FMRC may consult the Director of Audit on any matter concerning the FM Kit. It may be assisted by such other public officers of the Ministry as may be designated by the Financial Secretary.

- I.3.13 The FMRC shall keep and maintain the FM Kit taking into account –
- (a) proposals from Accounting Officers and other public officers with a view to improving the financial management system;
 - (b) changes in financial legislation;
 - (c) reports of Directors, Financial Operations, Procurement & Supply and Internal Control;
 - (d) report of Audit Committees;
 - (e) proposals from MOFED Directorates;
 - (f) report of the Director of Audit;
 - (g) report of the Public Accounts Committee; and
 - (h) changes in the functions and structure of MOFED.
- I.3.14 The FMRC shall meet as often as is necessary but at least once every quarter so as to review, update and modernise financial rules, instructions, systems, procedures and shall report to the Financial Secretary in respect thereof. Instructions will be issued as and when amendments are brought to the FM Kit. A compilation of changes in the FM Kit together with an updated FM Kit will be posted on MOFED website at the end of each fiscal year.

Public Sector Task Force (PSTF)

- I.3.15 A committee to be known as the Public Sector Task Force (PSTF) is being set up to identify weaknesses in the management of public funds, to propose remedial actions and to report on progress achieved.
- I.3.16 The PSTF will operate within the Office of Public Sector Governance (OPSG) and will be headed by a senior officer of the OPSG. It shall comprise four independent members appointed by the Secretary to Cabinet and Head of Civil Service.

I.3.17 The PSTF shall, in consultation and agreement with the Supervising Officer of the Ministry/Department, -

- (a) identify the weaknesses in the management of public funds from reports of the Internal Control Cadre, the Audit Committee, the National Audit Office and the Public Accounts Committee;
- (b) draw up a priority list of changes to be implemented by the Ministry and Department to improve the management of public resources;
- (c) define a strategy and prepare an implementation plan within 3 months of the publication of the Director of Audit's Report for remedial action of the weaknesses and for preventing the recurrence of such weaknesses;
- (d) recommend changes in systems and procedures and, where necessary, changes in legislation; and
- (e) monitor the implementation plan referred to in paragraph (c) and the changes required referred to in paragraph (d).

I.3.18 The PSTF shall submit reports with recommendations on the progress of work to the Secretary to Cabinet and Head of Civil Service through the Director, OPSG. The Secretary to Cabinet and Head of Civil Service, where necessary, will take appropriate action as per the provisions of the Section 22 (b) of the Finance and Audit Act.

I.4 Duties and Responsibilities of Public Officers in relation to Financial Management

Overall Responsibilities of Accounting Officers

- I.4.1 An Accounting Officer has an overall responsibility for –
- (a) propriety and regularity of the public finances for which the Accounting Officer is answerable;
 - (b) the performance in the delivery of outputs, taking into account the performance indicators in the PBB Estimates;
 - (c) economic, efficient and effective use of resources available to the Accounting Officer;
 - (d) exercising reasonable care to prevent and detect unauthorised, irregular and nugatory expenditure, and must for this purpose implement effective, efficient and transparent processes of financial and risk management;
 - (e) putting in place a sound system of internal control over the Department's activities, including the receipt, disbursement and accounting of public funds and ensuring that the system is working efficiently and effectively;
 - (f) keeping and maintaining departmental accounts and financial records including data on outputs and performance in accordance with the regulations and procedures contained in the FM Kit;
 - (g) ensuring that financial transactions pertaining to the Department are duly processed through the Treasury Accounting System (TAS) and outputs and performance are reported on time;
 - (h) replying personally to the Director of Audit on management letters and reference sheets and taking remedial action on weaknesses and shortcomings identified;

- (i) ensuring preparation of a Standard Operating Procedures Manual (SOPM) on operational procedures for the Department; and
- (j) ensuring that statutory bodies under the aegis of the Department do not enter into financial obligations in excess of their present and future financial capacity and which would lead to a Government contingent liability.

Specific Areas of Responsibility of Accounting Officers

I.4.2 Accounting Officers are also responsible to –

1.4.2.1 Cash Surveys

- (a) in addition to the cash surveys organised by OIC Internal Control, ensure that at least one surprise cash survey is carried out annually by a team of officers of the Department, and in this respect cash survey reports should be kept for audit purposes and a copy forwarded to the DFO; and
- (b) ensure that remedial actions are taken in the light of findings and recommendations, if any, made by the cash survey team.

1.4.2.2 Physical Stock Verification

- (a) in addition to the physical stock verifications on a sample basis carried out by OIC Internal Control, organise the conduct of annual physical stock verification by a team comprising officers of the Department other than the Procurement and Supply Cadre, in the presence of an officer of Internal Control Cadre, and submit a copy of the stock verification report to the DPS within two weeks of completion of the stock verification; and
- (b) ensure that remedial actions are taken in the light of findings and recommendations, if any, made in the annual physical stock verification report.

1.4.2.3 Write Off of Arrears and Losses

- (a) write off irrecoverable arrears of revenue and to clear advance accounts in respect of loss of public money and goods; and

- (b) write off losses of goods.

1.4.2.4 Inventory Management

- (a) set up, operate and maintain an electronic inventory management system.

1.4.2.5 Accounts of Government

- (a) furnish the Accountant-General with information specified in subparagraph (b) for the preparation of accounts of Government, in the format and within the time fixed in the annual Treasury Circular relating thereto;

- (b) the information referred in paragraph (a) above shall include-

- (i) details of any loans, bank overdrafts or credit facilities guaranteed by the Government;
- (ii) abandoned claims, return of arrears of revenue and write-off and forfeited bonds written off;
- (iii) losses charged to expenditure;
- (iv) stores losses;
- (v) non cash assistance (including Technical Assistance from foreign countries); and
- (vi) cash assistance from foreign countries where the proceeds have been credited to a deposit account.

1.4.2.6 Statutory Bodies-PBB and Accounts

oversee the -

- (a) preparation and implementation of PBB ; and
- (b) preparation of financial statements and corporate governance report

by entities falling under the aegis of the Department in accordance with the Statutory Bodies (Accounts and Audit) Act.

1.4.2.7 Employment/Service Contracts and Lease Agreements

- (a) ensure, before proceeding with early termination of employment or service contracts, that legal advice is sought, the estimated costs are taken into account and financial clearance is obtained; and
- (b) monitor obligations of government lessees under lease agreements, ensure timely action in case of breach of any of the obligations, and proceed in the same manner as in paragraph (a) above for early termination of lease agreement.

Duties and Responsibilities of Accountant-General

I.4.3 The Accountant-General has the responsibility to advise the Financial Secretary and other Accounting Officers on matters relating to -

- (a) Government accounting;
- (b) the management of Government cash flows;
- (c) the opening and operation of bank accounts; and
- (d) public service benefits (retirement, passage, car advances).

I.4.4 In respect of Government Accounts, the Accountant-General has to -

- (a) ensure the adequacy and reliability of the central computerised Treasury Accounting System (TAS) for the processing and recording of Government transactions and for the preparation of financial and non-financial reports including performance reports;
- (b) ensure that adequate controls exist for safeguarding the integrity and security of financial data stored in the TAS;
- (c) prepare and submit to the Director of Audit the annual statutory financial statements;
- (d) maintain an updated Chart of Accounts (COA) and ensure that financial data is recorded in conformity with the COA; and
- (e) exercise control over the dissemination of financial and other information by officers of the Treasury.

I.4.5 In respect of cash management, the Accountant-General is responsible to -

- (a) determine Government's cash requirements and ensure that sufficient funds are available to meet the payment obligations of Government as they fall due;

- (b) ensure that proper cash management systems are in place in all Departments for the efficient and effective use of cash resources;
- (c) maintain Government's main bank account (General Account 001) with the Bank of Mauritius and to monitor bank balances of Departments;
- (d) authorise the opening of bank accounts by Departments; and
- (e) monitor the operation of District Cash Offices.

I.4.6 Payments by Accountant-General

The Accountant-General has to ensure that no payment is effected where-

- (a) the instruction for payment is not covered by proper authority expressed or referred to on the payment voucher relating to it; and
- (b) the payment voucher is not supported by the necessary documents.

I.4.7 Government Payroll

The Accountant-General shall determine the payday for monthly salary of public officers and the timeframe for the processing of payroll by Departments.

I.4.8 In relation to public service benefits, the Accountant-General has to -

- (a) maintain a register of Government pensioners and ensure the payment of retirement benefits and monthly pensions on a timely basis;
- (b) process applications from public officers on a form approved by the Accountant-General in respect of advances for the purchase of motorcars/motorcycles/auto cycles;
- (c) process applications for passage benefits and to ensure timely payment of such benefits to eligible officers;

- (d) provide retiring officers with detailed computation of their lump sum and pension;
and
- (e) provide Government pensioners with details of their adjusted pension whenever there is a salary review.

I.4.9 In respect of Approved Forms, the Accountant-General has to ensure the regular supply to Departments of Approved Finance Forms, Accounts Forms, Accounts Book Forms and Store Forms.

Duties and Responsibilities of the Director Financial Operations (DFO)

I.4.10 The DFO is responsible for providing advice and guidance to the Financial Secretary and other Accounting Officers on financial operations, thereby providing better support in the implementation of Government policies and programmes.

I.4.11 DFO is responsible, *inter alia*, to –

- (a) manage the Financial Operations Cadre including-
 - (i) assessment of staff requirement in Departments and taking appropriate action;
 - (ii) posting and transfer of staff;
 - (iii) maintaining a Management Information System (MIS) to obtain input from FOs on issues relating to financial operations;
 - (iv) addressing specific issues relating to financial operations raised by Accounting Officers;
 - (v) designing and organising of training of FOs and developing training curriculum;
 - (vi) making recommendations with regard to creation of posts, promotions and disciplinary matters; and

- (vii) maintaining a database of staff including a rotation plan providing notice at least 6 months in advance.
- (b) examine proposals made by OIC Finance with a view to improving financial management system and refer the proposal to FMRC as specified in paragraph I.3.13 (c);
- (c) deal with cases referred by OIC Finance through the Accounting Officer on interpretation of the instructions and provisions contained in the FM Kit as specified in paragraph I.2.13, as well as cases of non-compliance, wastage, irregularities and other shortcomings;
- (d) prepare draft Financial Instructions, as and when required, for approval by the Financial Secretary;
- (e) approve cases of waiving of bonds in respect of public officers' training and scholarship referred to MOFED by Accounting Officers, in accordance with PRB report and set guidelines issued by MOFED;
- (f) ensure that PBB performance service standards applicable to FOs are met;
- (g) ensure continuous improvement in operational financial procedures and uniformity in the application of processes, procedures and regulations through-
 - (i) assisting the Sector Ministry Support Team (SMST) in the preparation, implementation and monitoring of budget estimates and in the processing of financial clearance;
 - (ii) regular meetings with FOs;
 - (iii) visits to Departments as planned;
 - (iv) regular meetings with OIC Finance, CISD, Treasury, MRA and other relevant Directorates of MOFED,

and monitor implementation of decisions taken.

- (h) identify areas where computerisation of financial processes is required and make proposals to the relevant Accounting Officer;
- (i) monitor corrective actions taken by Accounting Officers on system weaknesses identified, or irregularities or fraud detected, by ICOs and alerted by the DIC in accordance with paragraph **Error! Reference source not found.** (d);
- (j) monitor closely, in respect of weaknesses and shortcomings relating to financial operations remedial measures taken by Accounting Officers;
- (k) notify the Office of Public Sector Governance, where the weaknesses and shortcomings are due to failure in systems, for review; and
- (l) keep and maintain a database of-
 - (i) write off cases (irrecoverable arrears of revenue, thefts, losses and advances) approved by Accounting Officers to enable MOFED to oversee the efficiency and effectiveness of the write off system and recovery of arrears; and
 - (ii) cases of bonds referred to MOFED for waiving.

Duties and Responsibilities of the Director Procurement and Supply (DPS)

I.4.12 The DPS is responsible for providing advice and guidance to the Financial Secretary and other Accounting Officers on procurement and supply operations, thereby providing better support in the implementation of Government policies and programmes.

I.4.13 The DPS is responsible, *inter alia* to-

- (a) manage the Procurement and Supply Cadre including-
 - (i) assessment of staff requirement in Departments and taking appropriate action;
 - (ii) posting and transfer of staff;

- (iii) maintaining a Management Information System (MIS) to obtain input from PSOs on issues relating to procurement and supply;
 - (iv) addressing specific issues relating to procurement and supply operations raised by Accounting Officers;
 - (v) designing and organising training of PSOs in accordance with training curriculum;
 - (vi) making recommendations with regard to creation of posts, promotions and disciplinary matters; and
 - (vii) maintaining a database of staff including a rotation plan providing notice at least 6 month in advance.
- (b) examine proposals made by OIC Procurement with a view to improving procurement and supply procedures and refer the proposal to FMRC as specified in paragraph I.3.13 (c);
 - (c) deal with cases referred by OIC Procurement through the Accounting Officer on interpretation of the instructions and provisions contained in the FM Kit as specified in paragraph I.2.13, as well as cases of non-compliance, wastage, irregularities and other shortcomings;
 - (d) prepare draft Financial Instructions, as and when required, for approval by the Financial Secretary;
 - (e) ensure that PBB performance service standards applicable to PSOs are met;
 - (f) ensure continuous improvement in the implementation of procurement and supply procedures and uniformity in the application of processes, procedures and regulations through-
 - (i) regular meetings with PSOs;
 - (ii) visits to Departments as planned;

(iii) meetings with the Procurement Policy Office (PPO);

and monitor implementation of decisions taken.

- (g) identify areas where computerisation of procurement and supply processes is required and make proposals to the relevant Accounting Officer;
- (h) monitor corrective actions taken by Accounting Officers on system weaknesses identified, or irregularities or fraud detected, by ICOs and alerted by the DIC in accordance with paragraph I.4.15 (d);
- (i) appoint the Boards of Survey for disposal of obsolete, and unserviceable items upon request of departments or when detected upon site visits;
- (j) verify that remedial action, if any, has been taken by Accounting Officers according to the recommendations made by the Board of Survey and analyse the causes of any weakness or shortcoming identified and advise on appropriate actions to be taken to prevent its recurrence;
- (k) monitor closely, in respect of weaknesses and shortcomings relating to procurement and supply remedial measures taken by Accounting Officers;
- (l) notify the PPO, where the weaknesses and shortcomings are due to failure in systems, for review;
- (m) examine the annual physical stock verification report pursuant to paragraph I.4.2.2 (a) and follow up appropriate action by the Accounting Officer;
- (n) alert the Accounting Officer whenever annual physical stock verification has not been conducted in accordance with paragraph I.4.2.2 (b); and
- (o) keep and maintain a database for cases of write off of losses resulting from thefts and shortages, approved by the Accounting Officers so as to enable MOFED to oversee the efficiency and effectiveness of the write off systems.

Duties and Responsibilities of the Director Internal Control (DIC)

- I.4.14 The DIC is responsible for providing advice and guidance to the Financial Secretary and other Accounting Officers on risk management, internal control and governance issues.
- I.4.15 The DIC is responsible to-
- (a) manage the staff of Internal Control Cadre including-
 - (i) assessment of staff requirement in Departments and taking appropriate action;
 - (ii) posting and transfer of staff ;
 - (iii) maintaining a Management Information System (MIS) on issues relating to internal audit;
 - (iv) designing and organising training of ICOs;
 - (v) making recommendations with regard to creation of posts, promotions and disciplinary matters; and
 - (vi) maintaining a database of staff and preparing rotational plans, providing notice to staff at least 6 months in advance.
 - (b) examine proposals made by OIC Internal Control with a view to improving the financial management system, and refer the proposals to FMRC;
 - (c) deal with cases referred by OIC Internal Control on failures in internal control systems, departures from instructions and provisions contained in the FM Kit, and irregularities and fraud;
 - (d) promptly alert the Financial Secretary whenever a major weakness in the system is identified or an irregularity or a fraud is detected in a Department;
 - (e) ensure that PBB performance service standards applicable to ICOs are met;
 - (f) ensure that there is sufficient supervision at all levels of the internal audit process and uniformity in the application of internal audit procedures through-

- (i) quality review assessment; and
 - (ii) monthly meetings with OICs Internal Control.
- (g) ensure that the quality of audit meets the Institute of Internal Auditors (IIA) Professional Standards by-
- (i) establishing and reviewing policies and procedures to guide ICOs in carrying out their work;
 - (ii) developing and supporting the implementation of standard internal auditing methodology and procedures to be used across Departments;
 - (iii) reviewing the Internal Audit Charter as and when required; and
 - (iv) conducting periodic quality assurance reviews to ensure that audit work is being carried out according to IIA Standards.
- (h) review and finalise the Internal Audit Strategic Plan and Internal Audit Operations Plan of the Internal Control Units (ICUs);
- (i) approve the Audit Engagement Plan for ICUs at the start of an audit;
- (j) liaise with Accounting Officers, the National Audit Office and Office of Public Sector Governance (OPSG) on matters relating to internal audit;
- (k) discuss with Accounting Officer on non-implementation of internal audit recommendations;
- (l) follow-up on any action taken by Accounting Officers on shortcomings highlighted in the Director of Audit Report in respect of areas within the scope of his annual internal audit, and report thereon to appropriate authorities;
- (m) ensure follow-up exercise is carried out on Internal Control Reports;
- (n) report to the Office of Public Sector Governance about cases where Accounting Officers have not implemented recommendations of internal audit;

- (o) prepare and submit to the Financial Secretary an Annual Internal Audit Report highlighting major internal audit findings and recommendations together with Accounting Officers' responses thereto; and
- (p) conduct special investigations or inquiries at the request of the Financial Secretary.

I.4.16 The Deputy Director Internal Control will assist the DIC in the discharge of the above responsibilities.

Duties and Responsibilities of Financial Operations Officers (FOs)

I.4.17 Financial Operations Officers (FOs) are posted by MOFED in Departments to assist and advise Accounting Officers in the preparation of the Departments' budget, collection of revenue, processing and control of expenditure and preparation of financial reports, for the efficient and effective implementation of the Departments' policies and programmes. The main duties and responsibilities of Financial Operations Officers are to-

- (a) carry out financial operations in accordance with the instructions and regulations contained in the FM Kit;
- (b) promptly collect, bank and account public money through the maintenance of appropriate accounting records, computerised or otherwise;
- (c) ensure that all payments are duly authorised, supported by documentary evidence and effected within the required deadlines, and charged to the appropriate items of expenditure;
- (d) process monthly payroll for the Department and submit to CISD the relevant variation forms in respect thereto;
- (e) keep and properly maintain financial records and accounts up to date;
- (f) regularly prepare reconciliations of accounts, including bank reconciliations;
- (g) provide timely and reliable financial or other information to the Accounting Officer;

- (h) monitor expenditure and ensure that budgetary provisions are not exceeded without authority;
- (i) assist the Internal Monitoring Committee of the Department in the follow up of progress with a view to ensuring that targets set in terms of delivery of outputs and Performance Indicators are met;
- (j) assist the Accounting Officer in putting in place appropriate internal control system in the Department;
- (k) provide Internal Control Unit and Director of Audit with such information and records as they may require for the performance of their respective audits;
- (l) ensure that proper mechanisms exist for the safeguard of public monies;
- (m) assist Accounting Officers in the implementation of recommendations made by Internal Audit, Audit Committee and Director of Audit; and
- (n) promptly draw the attention of Accounting Officer and DFO-
 - (i) on departures from financial instructions, irregularities and fraud referred to in paragraph I.2.14;
 - (ii) on issues relating to interpretation of instructions and regulations contained in the FM Kit;
 - (iii) on cases of losses, wastages and shortages as well as risks which might lead to nugatory expenditure; and
 - (iv) on cases where performance targets of the Department are not likely to be met.

I.4.18 OIC Finance should ensure that FOs and other public officers under their supervision carry out the duties referred to at paragraph I.4.16.

Duties and Responsibilities of Procurement and Supply Officers

- I.4.19 Procurement and Supply Officers are posted by MOFED in Departments to assist and advise Accounting Officers in carrying out the procurement of goods, works and services for the Department, the supply of goods to users and other activities relating thereto. The main duties and responsibilities of the Procurement and Supply Officers are to-
- (a) take charge of and organise the procurement and supply section of the Department;
 - (b) carry out the procurement of goods, works and services in compliance with the Public Procurement Act, regulations and instructions contained in the FM Kit;
 - (c) supply goods in accordance with instructions contained in the FM Kit;
 - (d) assist the Accounting Officer in the preparation of a procurement plan on a 3-fiscal year rolling basis in respect of goods, works and services of the Department;
 - (e) set stock control levels- minimum, maximum and re-order levels for all stock items and ensure that these levels are observed to maintain economic stock balances;
 - (f) issue goods on proper authority;
 - (g) keep proper records and maintain control over stocks and supplies;
 - (h) ensure that adequate safeguards against the risks of fire, theft, deterioration and damage exist and that all items are kept in good condition and safe custody;
 - (i) carry out regular stocktakes to guard against irregularity and discrepancies;
 - (j) assist Accounting Officers in the implementation of recommendations made by the PPO, Internal Audit, Audit Committee and Director of Audit;
 - (k) promptly draw the attention of Accounting Officer and DPS-
 - (i) on departures from financial instructions, irregularities and fraud referred to in paragraph I.2.14;

- (ii) on issues relating to interpretation of instructions and regulations contained in the FM Kit; and
- (iii) in cases of thefts, losses, wastages and shortages as well as risks which might lead to nugatory expenditure.

(l) carry out a valuation of inventories at the end of every fiscal year.

I.4.20 OIC Procurement should ensure that PSOs and other public officers under their supervision carry out the duties referred to at paragraph I.4.18.

Duties and Responsibilities of Internal Control Officers

I.4.21 Internal Control Officers are posted by MOFED in Departments to provide independent assurance to the Accounting Officers on the effectiveness and adequacy of risk management, control and governance process in the Department. The main duties and responsibilities of Internal Control Officers are to -

- (a) independently analyse, evaluate and test the systems of internal control set up by management to safeguard Government assets and ensure accuracy of financial records;
- (b) prepare, for submission to the DIC-
 - (i) Internal Audit Strategic Plan and Internal Audit Operational Plan in consultation with the Accounting Officer; and
 - (ii) internal audit reports and quarterly progress reports.
- (c) ensure that the operations of the Department are carried out in accordance with regulations and instructions contained in the FM Kit;
- (d) investigate, at the request of the Accounting Officer, into cases of mismanagement, wastage and other irregularities;
- (e) report to the Accounting Officer cases of departures from regulations and instructions

contained in the FM Kit as well as cases of inefficiencies together with proposals for corrective actions;

- (f) follow up actions taken by management on recommendations made by internal control and Director of Audit, and to draw the attention of the Accounting Officer on cases where corrective action have not been taken;
- (g) carry out independent checks on inventory of assets and Government warehouses;
- (h) carry out cash surveys organised by OIC Internal Control;
- (i) carry out independent sample checks on performance data submitted by Departments to the MOFED and report to the latter on the accuracy and reliability of the data;
- (j) promptly draw the attention of the Accounting Officer and the DIC on suspected cases of irregularities or fraud;
- (k) submit proposals to the DIC with a view to improving the financial management system in the Department; and
- (l) carry out independent sample checks on utilization and performance of equipment acquired.

I.4.22 OIC Internal Control should ensure that ICOs and other public officers under their supervision carry out the duties referred to at paragraph I.4.20.

Other Duties and Responsibilities

I.4.23 Public officers other than FOs, PSOs and ICOs are also called upon to perform duties of a financial nature. Such duties and responsibilities include -

- (a) certification of claims-
 - (i) from contractors;
 - (ii) in respect of utilities, rent, overtime, travelling , other allowances, etc;

- (b) preparation of payment vouchers;
- (c) examination of payment vouchers;
- (d) assessment and/or collection of public revenue; and
- (e) procurement and supply.

I.4.24 Any public officer entrusted with the above duties and responsibilities should *inter alia*-

- (a) perform the duties in accordance with regulations and instructions contained in the FM Kit;
- (b) ensure that financial and other resources are utilised in the most economical, effective, efficient, and transparent manner;
- (c) take effective and appropriate steps to prevent any unauthorised, irregular or nugatory expenditure, and any arrears of revenue;
- (d) safeguard assets and monitor liabilities; and
- (e) provide ICOs, Audit Committee and Director of Audit with all information required in the performance of their audits.

Table (i) Summary of PFM Performance Scores	Score
A. Credibility of the Budget	
1. Aggregate expenditure out-turn compared to original approved budget	A
2. Composition of expenditure out-turn compared to original approved budget	B
3. Aggregate revenue out-turn compared to original approved budget	A
4. Stock and monitoring of expenditure payment arrears	A
B. Comprehensiveness and Transparency	
5. Classification of the budget	B
6. Comprehensiveness of information included in budget documentation	B
7. Extent of unreported government operations	D+
8. Transparency of Inter-Governmental Fiscal Relations	A
9. Oversight of aggregate fiscal risk from other public sector entities.	B+
10. Public Access to key fiscal information	A
C. Budget Cycle	
C(i) Policy-Based Budgeting	
11. Orderliness and participation in the annual budget process	B
12. Multi-year perspective in fiscal planning, expenditure policy and budgeting	D+
C (ii) Predictability and Control in Budget Execution	
13. Transparency of taxpayer obligations and liabilities	B
14. Effectiveness of measures for taxpayer registration and tax assessment	B+
15. Effectiveness in collection of tax payments	D+
16. Predictability in the availability of funds for commitment of expenditures	A
17. Recording and management of cash balances, debt and guarantees	A
18. Effectiveness of payroll controls	B+
19. Competition, value for money and controls in procurement	B+
20. Effectiveness of internal controls for non-salary expenditure	A
21. Effectiveness of internal audit	B+
C (iii) Accounting, Recording and Reporting	
22. Timeliness and regularity of accounts reconciliation	A
23. Availability of information on resources received by service delivery units	A
24. Quality and timeliness of in-year budget reports	B+
25. Quality and timeliness of annual financial statements	B+
C (iv) External Scrutiny and Audit	
26. Scope, nature and follow-up of external audit	B+
27. Legislative scrutiny of the annual budget law	B+
28. Legislative scrutiny of external audit reports	D+
D. Donor Practices	
D-1 Predictability of Direct Budget Support	A
D-2 Financial information provided by donors for budgeting and reporting on project and program aid	A
D-3 Proportion of aid that is managed by use of national procedures	-

¹The Report is available on the website of MOFED.

¹ <http://www.gov.mu/portal/site/MOFEDSite>