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**MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT**

**Circular No 11 of 2013**

24 July 2013

Our Ref: CF/40/30/63/A V4

From: Financial Secretary

To: Supervising Officers-in-Charge of Ministries/Departments and Accounting Officers

**FINANCIAL MANAGEMENT KIT (FM KIT)**

**Financial Instructions No 4 of 2013**

**Certification of Claims and Examination/Authorisation of Payments**

The purpose of this circular is to inform you of the newly developed procedures in respect of certification of claims and examination/authorisation of payments.

2. Pending the complete review of the Financial Management Manual (FMM), the Financial Management Review Committee (FMRC) has developed Financial Instructions - Certification of Claims and Examination/Authorisation of Payments so as to provide Accounting Officers with the necessary safeguards for ensuring propriety and regularity of all expenditure under their control.

3. The Financial Instruction clarifies the duties of the officer responsible for certification of claims, the departmental examiner and the officer authorizing payment. It contains the basic principles for disbursement of funds in respect of the claims received from the following:

- (a) Public Officers i.r.o Mileage Allowance, Refund of Bus Fares, Overtime & Other claims;
- (b) suppliers of goods;
- (c) suppliers of services i.r.o Maintenance and Repairs, Consultancy and Cleaning & security services; and
- (d) suppliers in respect of works.

4. You may wish to note that the Financial Instructions have been finalised after consultations with the Director of Audit and necessary clearance has also been sought from the State Law Office. These instructions will replace the existing corresponding provisions contained in the Financial Management Manual of 1990 and they will eventually be included in the Financial Management Kit Volume II – General Financial Procedures.

5. You are requested to ensure compliance with the enclosed Financial Instructions - Certification of Claims and Examination/Authorisation of Payments.

*A. Mansoor*

**A. Mansoor**  
**Financial Secretary**

Copy to:

- (i) Secretary to Cabinet and Head of the Civil Service
- (ii) Director of Audit
- (iii) Accountant-General
- (iv) Directors, Economic and Finance, MOFED
- (v) Director, Financial Operations
- (vi) Director, Procurement & Supply
- (vii) Director, Internal Control
- (viii) Officers-in-Charge of Financial Operations Unit, Procurement & Supply Unit and Internal Control Unit in Ministries/Departments
- (ix) Group Managers, MOFED
- (x) Cluster Leaders and Team members, MOFED