

MINISTRY OF FINANCE, ECONOMIC PLANNING AND DEVELOPMENT

Circular No 4 of 2021

Our Ref: CF/40/30/63/A V6

25 August 2021

From: Financial Secretary

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

Financial Instructions No 1 of 2021 – Salaries, Wages and Payroll

The purpose of this Circular is to inform you of the coming into operation of the e-Payroll System and the procedures that have been put in place for the processing of salaries and wages, including the issuance of payslips in Ministries/Departments.

2. The e-Payroll System is an innovation arising through collective efforts in response to the challenges of the COVID-19 pandemic. It has been developed by the Central Information Systems Division (CISD) of the Ministry of Information Technology, Communication and Innovation in consultation with the Accountant-General's Department and this Ministry. The e-Payroll System has ensured business continuity successfully in government operations, especially the processing of payroll during the 2021 national confinement.

3. In line with this development, payslips will henceforth be accessed online through personal credentials of officers. The following provisions have been made with regard to access to payslips by public officers:

- (a) officers having IT facilities, will be able to access their payslips online on the following weblink: <https://epayslip.govmu.org>;
- (b) officers will be provided with a certified copy of their payslips in case of application for a loan or otherwise; and
- (c) for officers posted at outstations where IT facilities are not available, the Finance Section of the Ministry/Department will continue to provide a hard copy of the payslip to such officers.

4. With a view to ensuring a proper transition to the new system, the CISD will continue to print payslips centrally at its level up to December 2021. This will provide ample time for Ministries/Departments to put in place proper mechanism for printing of payslips at their level.

5. Financial Instructions No 1 of 2021 have been finalized after consultations with the Director of Audit and necessary clearances sought from the State Law Office. These instructions will replace the existing corresponding provisions contained in the Financial Management Manual, as per Annex I, and they will eventually be included in the Financial Management Kit Volume II – General Financial Procedures.

6. It is to be noted that consequential amendments have also been made in the Annex to the Financial Instructions No 1 of 2017 – Examination of Payment Vouchers Prior to Disbursement. A revised copy is enclosed.

7. The e-Payroll System will replace the current system of payroll processing in Government as from 01 September 2021.

8. You are requested to ensure compliance with the enclosed Financial Instructions No 1 of 2021 – Salaries, Wages and Payroll.



**D.D. Manraj, GOSK
Financial Secretary**

Copy to:

- (i) Secretary to Cabinet and Head of the Civil Service
- (ii) Director of Audit
- (iii) Accountant-General
- (iv) Director, Financial Operations
- (v) Director, Procurement & Supply
- (vi) Director, Internal Control

Corresponding provisions – FMM/Financial Instructions issued

SN	Financial Instructions Issued	Remarks
1	Financial Instructions No 1 of 2021- Salaries, Wages and Payroll	<p>Replaces the following provisions in FMM 1990: Chapter 20.4 – Paragraphs 26 to 45 (Salaries and Wages)</p> <p>Complements the following provisions:</p> <ul style="list-style-type: none"> • Financial Instructions No. 4 of 2013- Certification of Claims • Financial Instructions No 1 of 2017 – Examination of Payment Vouchers Prior to Disbursement (Note: <i>consequential amendments have been made in its Annex</i>)

Financial Instructions No 1 of 2021- Salaries, Wages and Payroll

1. The following instructions set out:
 - (a) the procedures and rules to be followed by officers involved in the processing and payments of salaries and wages; and
 - (b) the process for managing the e-Payroll System.

Process for Salaries

2. Officer-in-Charge of Finance (OIC Finance) of Departments or any officer involved in processing of salaries and wages should ensure that proper authority has been obtained prior to effecting payments of salaries or allowances to public officers, including new appointments, transfers, or acting appointments.
3. The OIC Finance should ensure that the personnel history record is regularly updated, through the Computerised Salary Card System (CSCS), in every Department. Accordingly, the OIC Finance should use the CSCS to keep and maintain all the details in respect of:
 - (a) personal data such as first appointment, other appointments, promotions, allowances, leaves with pay/without pay, interdiction etc. of each officer; and
 - (b) personal emoluments data showing the gross salary, the deductions and the net salary for each month.
4. The OIC Finance should also ensure backup of the Salary Card and generate transfer files in case of change in posting of an employee. Based on information provided by Manager, Human Resources in respect of changes in the personal emoluments data, the OIC Finance should ensure that data is updated through the 228 I interface screen in the CSCS in respect of manual paysheet.
5. OIC Finance should ensure that newly recruited officers, and officers who wish to change their bank accounts, sign a declaration form (Accounts Form 18 – Annex I) giving their bank account details into which their salaries and allowances would be credited.
6. OIC Finance should submit certified payroll reports for payment purposes to:
 - (a) the Examination Section in case of a Self-Accounting Department; or
 - (b) the Examination Section at the Treasury in case of a Non-Self Accounting Department.
7. Payroll reports referred to in paragraph 30 should invariably be submitted by the dates fixed by the Accountant-General.

8. OIC Finance should ensure that all sums owed by public officers to Government (such as advances, car loans, etc.) which are deductible at source from their salaries, have in fact been recovered from their gross pay. In case the sum due has not been deducted, the outstanding amount should forthwith be paid in by the officers concerned and the Accounting Officer should determine a reasonable timeframe to recoup the amount overpaid/due.
9. In calculating salaries and allowances, computations for broken periods of a month are to be made with reference to the number of days in that month.
10. An officer proceeding on overseas leave may be paid the salary for the month in which the officer departs, not more than four days before the date of departure, provided that an official request has been submitted and the salary should be paid in the month to which it applies.
11. If an officer on overseas leave with pay wishes to receive salary in respect of a month, he/she should submit a '*proof of life*' on or after the 16th of such month. The officer should submit the '*proof of life*' through any of the following means:
 - (a) a life certificate duly attested by a Bank Manager or Medical Practitioner or Notary Public or any authorised officer/Institution and should bear the official seal of the attestor; *or*
 - (b) an audio and visual communication with the Head of Division and/or Human Resource Section of the concerned Ministries/Departments. The occurrence of such audio and visual communication should be duly certified for payment purposes.
12. In case of a life certificate, the officer should ensure that life certificate is complete and submitted in time, otherwise payments should not be effected until a valid life certificate is received.
13. Public officers proceeding on tour of service to Rodrigues, are eligible for an advance salary equivalent to one month whilst officers proceeding on service tour to the Outer Islands are eligible for two months' salary. Such advance should be sanctioned by an Advance Warrant in the name of the Accounting Officer and is refundable by the public officer in six consecutive monthly instalments following the month of disbursement.
14. Any balance of salary or sum that may be due to a public officer who has been convicted for misappropriation of Government funds or theft of Government property should not be paid without the authority of the Ministry of Finance.
15. Any amount due (e.g. accrued salary) to officers who pass away while being in the public service should be paid to their heirs upon presentation of a sworn Affidavit. Prior to effecting such payment, advice from the State Law Office, where applicable, should be sought on the apportionment of the amount payable to the heirs.

Process for Managing e-Payroll System

16. The processing of payroll should be done through the e-Payroll System. A detailed user manual is available to guide officers on the e-payroll platform, namely <https://epayroll.govmu.org/epayroll/>.
17. The e-Payroll System involves electronic input and approval of employee variation data according to the dates scheduled by the Central Information Systems Division (CISD) every month.
18. For the efficient operationalisation of the e-Payroll System, the OIC Finance should, *inter-alia*, ensure that:
 - (a) payments and deductions are duly authorised and correctly calculated at the approved rates;
 - (b) payroll transactions are correctly recorded in their appropriate accounts;
 - (c) third party payroll deductions are duly paid over to their appropriate agencies;
 - (d) payroll reports and working documents are properly archived for audit and pension purposes; and
 - (e) payroll transactions are completed within the timeframe set by the Treasury and the CISD.
19. Accounting Officers should appoint:
 - (a) an officer as “**Finance User**” to input monthly variations in the e-Payroll System. Such officer should, preferably, not be below the rank of Assistant Financial Officer; and
 - (b) an officer not below the rank of Financial Officer as “**Finance Supervisor**” to examine and approve variations input by the Finance User.
20. The OIC Finance should submit to the Director, Financial Operations (DFO) the name of the officers designated to act as Finance Users and Finance Supervisors in respective Departments. The DFO will provide login credentials to these Finance Users and Finance Supervisors to access the e-Payroll System.

Responsibility of “Finance User”

21. The Finance User is responsible for the computation and input of payroll data, including variations in the e-Payroll System and ensure correctness of figures.
22. The Finance User should, *inter-alia*, ensure that: -
 - (a) all relevant variation data pertaining to the Department/Paysite is recorded in the e-Payroll System after examination by the Departmental Examiner;

- (b) all inputs in respect of an employee paid by another Department should be supported by way of a Departmental Warrant, except in cases of bulk input of common transaction across Departments which will be made centrally by CISD followed by a Departmental Warrant to relevant Departments;
- (c) Form 230 D (Amendments to payroll) be duly filled in the e-Payroll System in case of any amendment to payroll data and Form 228 I (Adjustments) for manual paysheets;
- (d) all basic data are captured in the Variation Form 228 G (Basic Data) in the e-Payroll System in respect of the following cases:
 - (i) New entrants;
 - (ii) Transfer-In;
 - (iii) Promotion - (Job-Code, Salary Scale, Effective Date);
 - (iv) Leave (with pay/without pay);
 - (v) Return from leave;
 - (vi) Retirement; and
 - (vii) Other Basic Data Changes- (Interdiction, Death, Bank Account, Name, Address, Marital Status, Paysite).
- (e) Payroll Reports, referred to in paragraph 30, are printed from the e-Payroll system;
- (f) Payroll for the actual month is reconciled with the “Gross and Net Amounts” paid in the preceding month and duly certified by the Finance Supervisor on the “Payroll Summary Sheet” before submission to the Departmental Examiner; and
- (g) the Deposit Repaid Voucher is prepared according to the “Payroll Control Statement – Deposit Repaid” before submission to the Departmental Examiner.

Responsibility of the Departmental Examiner

23. The officer designated as Departmental Examiner for examination of payroll variation data should: -
- (a) ensure that all changes relating to employee benefits and deductions are duly authorized;
 - (b) check that computation of employee benefits and deductions are correct and are in accordance with prescribed rates or otherwise authorised;
 - (c) ensure that “TAS validated Invoice Checklist” has been duly signed by the validating officer and the status “Validated” is indicated against all expenditure items debited;

- (d) check that all data in “Payroll Summary Sheet”, “Summary of Payments into Banks - List B”, “Payroll Control Statement (Pay List)”, “Payroll Control Statement (Summary Deduction List)” and the “Payroll Control Statement (Deposit Repaid)” are correct and have been duly certified by the Finance User before submission to the Finance Supervisor; and
- (e) verify that the “Payroll Summary Sheet” has been certified by the Finance Supervisor as having been duly reconciled with the “Gross and Net Amounts” paid in the preceding month and check that the reconciliation is correct.

Responsibility of Finance Supervisor

- 24. The Finance Supervisor is the responsible officer for the approval of variation data and correctness of the payroll in the system.
- 25. The officer should ensure that:
 - (a) employee salary benefits and deductions have been duly authorised;
 - (b) employee (payee) data have been properly recorded;
 - (c) computation of employee benefits and deductions are correct and are in accordance with prescribed rates or otherwise authorized;
 - (d) all proper deductions from salaries on account of contributions, repayment of advances or other liabilities have been duly made;
 - (e) variation data input in the e-Payroll System is approved or rejected, depending on the correctness of such data before the deadline set by the CISD;
 - (f) a hard copy of the final variation checklist is generated from the e-Payroll System and is certified by Finance User, Departmental Examiner and Finance Supervisor; and
 - (g) the “Payroll Summary Sheet” for the month is reconciled by the Finance User with the “Gross and Net Amounts” paid in the preceding month before submission for payment.
- 26. The month to month variance report available in the e-Payroll system shows all increase/decrease with regards to gross and net amounts paid as salaries in one month. The report enables the OIC Finance to ensure that the variations have been correctly incorporated and that the paysheet contains no unauthorised additions or deletions.
- 27. Employees who have already retired/resigned from the service and whose names have been set as “leaver” in the e-Payroll System should in no case be “returned” on Payroll for payment of accrued salaries/ allowances/bonus etc. An ex-employee may be “returned” on the e-Payroll System only in case of re-hiring.

Payroll Report

28. OIC Finance should ensure that generation of payroll reports include the following:
- (a) Payslips;
 - (b) Payroll summary Sheet;
 - (c) Payroll Control Statement (Pay List);
 - (d) Payroll Control Statement (Payment List-ProgSum);
 - (e) Payroll Control Statement (Summary Deduction List);
 - (f) Payroll Control Statement (Deduction list);
 - (g) Payroll Control Statement (Deposit Repaid);
 - (h) Paysheets (bank Option);
 - (i) Summary of Payment into Bank; and
 - (j) Credit Transfer Lists.
29. OIC Finance should ensure that the following documents are available, both in hard and soft copies, for future references and audit purposes:
- (a) Variations Summary Sheet – Final (showing status i.e. Pending / Rejected/ Approved);
 - (b) detailed variations sheet;
 - (c) correct/incorrect report; and
 - (d) Variance Reports.
30. For the processing of payment, the following payroll reports should be printed by Departments:
- (a) Payroll Summary sheet;
 - (b) Summary of payments into Bank List B (total per Banks);
 - (c) Payroll Control Statement - Pay list;
 - (d) Payroll Control Statement (Summary Deduction list); and
 - (e) Payroll Control Statement – Deposit Repaid.

Archiving of Payroll Records

31. OIC Finance should ensure that all payroll reports available in the e-Payroll System are archived centrally (e.g. at the Government Online Centre) in PDF Format, for future references.

32. At the level of Departments, payroll reports and salary payment vouchers should be kept in soft copies for at least seven years. Hard copies of all final variation checklists should also be preserved for at least 7 years.
33. Personnel history records and salary records which may be required for pension purposes must be retained for at least 5 years after the officer concerned proceeds on retirement. Where there are cases pending at court for hearing, the personnel history records and salary records of such officers should be retained until a court decision is reached.

Handing over procedures.

34. OIC Finance should ensure that any Finance User and/or Finance Supervisor who is leaving a Department, make proper handing over of all available information and data relating to the e-Payroll System to the incoming officer. Any work in progress must be listed in a Handing-Over certificate.
35. The outgoing officer should hand over all relevant records/information in his/her custody to the incoming Officer and sign a Handing Over Certificate, as per Annex II, in three copies.
36. The OIC Finance should forthwith make a request to the DFO to disable access rights of the outgoing officer to e-Payroll System and create new access credentials for the incoming officer.

Payslips

37. Payslips are available in both hard and soft copies.

Hard copies of payslips

38. OIC Finance should ensure that:
 - (a) hard copies of payslips are delivered to officers posted at outstations where IT facilities are not available; and
 - (b) where necessary, hard copies of payslips are delivered on request from officers (e.g. application for loan, etc.).

Soft copies of payslips

39. Payslips are available online on the following web link: <https://epayslip.govmu.org> Officers should, as far as possible, view their e-Payslips online¹.

¹ Payslips may also be available on the MoKloud Platform (<https://mokloud.govmu.org>) once the platform is officially launched.

Process for Wages

40. Accounting Officers should ensure that a proper mechanism for payment of wages is put in place in their Departments, including a reliable system of recording and inspection on sites of work and the accurate preparation of paysheets.
41. The aim of a good wages system is to ensure that the Department prevents, *inter-alia*:
- (a) *the inclusion of spurious names on the paysheets including those of past employees no longer working* – It is important that there are regular checks on the attendance sheets and regular visit on the site of work by the Field Supervisors/senior officers to verify the physical presence of employees working. The officers conducting the check should sign and date the attendance record at the time of checking.
 - (b) *the overstatement of sums due to employees* - It is the duty of the officer in charge of the works to ensure that the rates of pay, allowances, overtime, etc, are correct, and that authority exists for any leave with pay. The officer should sign the time book or attendance record to certify to the accuracy of these details.
42. The same control procedures as applicable for the payment of salaries should be implemented for the payment of wages to relevant employees. The control objectives should ensure, *inter-alia*, that:
- (a) employees are only paid for work done;
 - (b) payment is made only to valid employees;
 - (c) proper authority exists for all payment of wages;
 - (d) wages are correctly calculated and paid at the proper rate;
 - (e) all wages transactions are correctly recorded in the books of account; and
 - (f) all deductions are paid over to appropriate third parties.
43. The OIC Finance should ensure that:
- (a) wages paysheets are prepared on the appropriate form (Accounts Form 228 F – Salaries and Allowances);
 - (b) paysheets are filled in according to the time book/attendance record; and
 - (c) comparison between time book/attendance record is performed by an authorised officer.

Government of Mauritius

DECLARATION FORM

The Accounting Officer

Ministry/Department:

.....
.....

(Attn: O.I.C. - Finance Section)

I,

bearing National Identity Card Number: do hereby
request you to pay all such sums of money payable to me in respect of salary and/or
allowance(s) in my Bank Account as follows:

Bank Name : -----

Bank Branch : -----

Bank Account No. : -----

Bank Address : -----

I, hereby, certify that the bank particulars stated above are correct.

Signature: **Rank:**

Date :

Government of Mauritius

HANDING-OVER CERTIFICATE

The Accounting Officer

Ministry/Department:

.....
.....

I certify that I have handed over today to Mr./Mrs/Miss*..... all available information and data relating to the e-payroll system in my charge, including the following:

- (a) tasks which are pending or under progress and pertaining to current and previous Payroll months;
- (b) list of variations/ any other transactions (Basic Data, 228i, EDF etc) already input in the e-Payroll System, awaiting approval of the Supervisor (supported by the Summary &Detailed Reports);
- (c) soft copy of Payroll Reports/ Working Documents for current and previous months; and
- (d) task Lists as per agreement signed in respect of PMS.

Date Signature

Designation..... Outgoing Officer's Name

I certify that I have taken over to-day all information and data relating to the e-payroll system as mentioned above from Mr./Mrs/Miss*.....and that I have checked the information and data.

Date Signature

Designation..... Incoming Officer's Name

**Delete as appropriate*

Financial Instructions No 1 of 2017
Examination of Payment Vouchers Prior to Disbursement

1. The following financial instructions complement *Financial Instructions No 4 of 2013 – “Certification of Claims and Examination/Authorisation of Payments”* issued in July 2013 and establish:-
 - (a) the standards to be adhered to in ensuring the completeness of Payment Vouchers before submission for payment; and
 - (b) the checks that should be carried out prior to disbursement of funds at the stage when payment vouchers are being “*examined and passed for payment*” by:-
 - (i) Treasury examiners, in respect of payment vouchers submitted for payment by Non-Self Accounting Departments (NSADs); and
 - (ii) corresponding examiners at the level of Self Accounting Departments (SADs).
2. The checks to be effected are listed in Annex I and cover the following types of payments :-
 - (a) Salaries – Payroll;
 - (b) Salaries - Manual pay sheet (Accounts Form 228F);
 - (c) Other Charges (Accounts Form 232);
 - (d) Local Purchases (Goods Form No. 1);
 - (e) Mileage Allowance Claims (ABF 50);
 - (f) Deposit Repaid (Accounts Form 260); and
 - (g) Refund of Revenue (Accounts Form 261).
3. For the purposes of these instructions and the checklist at Annex I:-
 - (a) Authorising Officer refers to the officer who has been duly designated by the Accounting Officer to authorise payments on his/her behalf;

- (b) Validating Officer refers to the officer entrusted with the responsibility to validate payments in the Treasury Accounting System (TAS);
 - (c) Payroll Officer refers to the officer responsible for:-
 - (i) effecting and checking changes (variations) to monthly payroll ;
 - (ii) checking payslips against approved variations;
 - (iii) ascertaining completeness of payroll documents, including preparation of required accompanying documents;
 - (iv) reconciling month to month payrolls; and
 - (v) the input of all payroll related data in TAS to generate TAS Unvalidated Invoice Checklist.
 - (d) Department Pay List refers to the list prepared by the Payroll Officer by reproducing the list of items appearing on the Payroll Control Statement -Pay List generated by the payroll system and inserting against each item the full TAS code;
 - (e) Department Deduction List refers to the list prepared by the Payroll Officer by reproducing the list of items appearing on the Payroll Control Statement -Deduction List generated by the payroll system and inserting against each item the full TAS code ;and
 - (f) ‘Duly certified’ in so far as it relates to a claim means the written attestation given by the officer responsible for certifying a claim, after verification as required under FI No 4 of 2013 – Certification of Claims and Examination/Authorisation of Payments, that the claim is in order and that the claimant is entitled to the payment claimed for. Such attestation must be given by inserting on the invoice or claim, the marks “Claim Certified” with the name, designation and signature of the certifier, as well as the date of certification.
4. It should be noted that the checks prescribed are designed to provide assurance to the Chief Cashier of the Treasury (and the corresponding officer in SADs) that Payment Vouchers together with supporting documents (i.e. claims, certificates etc.) form a proper basis for payment. They are not meant to replace checks that should be carried out at the level of Ministries and Departments by Departmental Examiners, Authorising Officers or officers who have the responsibility to certify claims.

5. Notwithstanding checks carried out by Treasury Examiners, Authorising officers of NSADs remain responsible for ensuring that payments are in order and that payment details provided on Payment Vouchers are correct. No amount of scrutiny by Treasury examiners can relieve Authorising Officers of their responsibilities.

6. Any Payment Voucher submitted by a NSAD to the Treasury will be returned back to the NSAD for rectification if the Payment Voucher does not meet the required standards. To prevent undue delays in payments, Authorising Officers should therefore ensure that Payment Vouchers sent to the Treasury are properly filled in and are supported by required documents.

Examination of Payment Vouchers Prior to Disbursement

Checklist for Examiners

Checks listed below are categorized as follows: -

A	Checks which are common to all types of payment.
B	Checks which are common to all types of payment except “ <i>Salaries through Payroll</i> ”.
C	Checks which are specific to a particular type of payment.

Note: “Treasury Examiner”, wherever it is referred to in this checklist, also means the corresponding examiner at the level of Self Accounting Departments (SADs).

1. Payment of salaries through Payroll: -

A.1.1	<i>TAS Validated Invoice Checklist</i> has been duly signed by the validating officer and the status ‘Validated’ is indicated against all expenditure items debited.
A.1.2	The <i>Department Pay List</i> (formerly <i>Payroll Recap Sheet</i>) has been duly signed by the Payroll Officer, the Departmental Examiner and the Authorising Officer. The <i>Payroll Summary Sheet</i> has been duly signed by the Payroll Officer, the officer inputting data in TAS, the Departmental Examiner and the Authorising Officer.
C.1.1	All relevant documents have been submitted, namely: - a) <i>TAS Validated Invoice Checklist</i> b) <i>Department Pay List</i> , supported by: i. <i>Payroll Summary Sheet (Payroll Payment Voucher)</i> ii. <i>Summary of Payments into banks – List B (Payment by Bank)</i> c) <i>Payroll Control Statement (PCS)-Pay List</i> , supported by certified overtime, mileage and other claims d) <i>Department Deduction List</i> , supported by: i. <i>Payroll Control Statement (Summary Deduction list) (PAYE, CSFPS and other deductions accruing to Government)</i> ii. <i>Payroll Control Statement – Deposit Repaid (Payable to third parties e.g deposits repayable to M. Aid)</i> (The Treasury Examiner should also check GL date, Invoice date and Pay Group on the <i>TAS Validated Invoice Checklist</i> .)

C.1.2	Total amount (Net Pay) to be paid as per <i>List B</i> tallies with the Net Pay figure in the <i>Payroll Summary Sheet</i> .
C.1.3	In case of amendments, the updated figures tally with corresponding figures in the <i>Payroll Summary Sheet, List B, Payroll Control Statements (Pay List and Deduction List)</i> and <i>Credit Transfer List</i> .
C.1.4	The reconciliation of the current month's salary with that of the previous month has been verified by the Departmental Examiner.

2. Payment of Salaries & Allowances through Accounts Form 228F(Manual Paysheet):-

A.2.1	<i>TAS Validated Invoice Checklist</i> has been duly signed by the validating officer and the status 'Validated' is indicated against all expenditure items debited.
A.2.2	<i>Manual Paysheet</i> has been duly signed by the officer preparing the Manual Paysheet, the designated Departmental Examiner and the Authorising Officer
B.2.1	Payee's name, ID Number, Designation, Bank Name and Bank Account Number are inserted in full.
C.2.1	<i>Manual Paysheet</i> is supported by <i>Deposit Repaid Voucher(s)*</i> . * <i>Deposit Repaid Voucher</i> to be checked by Treasury Examiners as per Section 6 below.

3. Other Charges (Accounts Form 232 (R)): -

A.3.1	<i>TAS Validated Invoice Checklist</i> has been duly signed by the validating officer and the status 'Validated' is indicated against all expenditure items debited.
A.3.2	<i>Accounts Form 232</i> has been duly signed by the designated Departmental Examiner and the Authorising Officer.
B.3.1	Payee's Name*, Supplier BR/ID Number, Bank Name and Bank Account Number are inserted in full. *Where applicable, payment details of 'Factor' have been clearly stated on <i>AF 232</i> .
C.3.1	Duly certified Invoices/Claims* in original from suppliers/grant beneficiaries or other payees (as the case may be) are attached. * In respect of grants, <i>Accounts Form 232 R</i> is accompanied by <i>Application for Disbursement of Grants</i> from parent ministry and signed by Accounting Officer. (Annex II of FI No. 2 of 2014 – Administration of Government Grants refers). * For replenishment of imprests, all receipts and supporting documents in original and <i>Accounts Form 72</i> are attached and have been duly certified.

4. Local Purchases (Goods Form No. 1): -

A.4.1	<i>TAS Validated Invoice Checklist</i> has been duly signed by the validating officer and the status 'Validated' is indicated against all expenditure items debited.
A.4.2	<i>Goods Form 1 (GF1)</i> has been duly signed by the designated Departmental Examiner and the Authorising Officer.
B.4.1	Payee's Name*, Address, Supplier BR/ID number, Bank Name and Bank Account Number are inserted in full. *Where applicable, payment details of 'Factor' have been clearly stated on <i>GF 1</i> .

5. Mileage Allowance Claims (ABF 50): -

A.5.1	<i>TAS Validated Invoice Checklist</i> has been duly signed by the validating officer and the status 'Validated' is indicated against all expenditure items debited.
A.5.2	<i>ABF 50</i> has been duly signed by the designated Departmental Examiner and the Authorising Officer.
B.5.1	Payee's Name, ID Number, Bank Name and Bank Account Number are inserted in full
C.5.1	Authority for mileage claim is quoted.
C.5.2	<i>ABF 50</i> has been duly signed by the Claimant.
C.5.3	<i>ABF 50</i> has been duly certified by the immediate supervisor.

6. Deposit Repaid (Accounts Form 260): -

A.6.1	<i>TAS Validated Invoice Checklist</i> has been duly signed by the validating officer and the status 'Validated' is indicated against all expenditure items debited.
A.6.2	<i>Accounts Form 260</i> has been duly signed by the designated Departmental Examiner and the Authorising Officer.
B.6.1	Payee's Name, Address, BR/ID Number, Bank Name and Bank Account Number are inserted in full

7. Refund of Revenue (Accounts Form 261): -

A.7.1	<i>TAS Validated Invoice Checklist</i> has been duly signed by the validating officer and the status 'Validated' is indicated against all expenditure items debited.
A.7.2	<i>Accounts Form 261</i> has been duly signed by the designated Departmental Examiner and the Authorising Officer.
B.7.1	Payee's Name, Address, BR/ID Number, Bank Name and Bank Account Number are inserted in full.