

Financial Instructions No 4 of 2013

Certification of Claims and Examination/Authorisation of Payments

1. Claims from Public Officers

- (a) Mileage Allowance (ABF 50)
- (b) Refund of Bus Fares (RBF)
- (c) Other claims i.r.o travelling (taxi fares) (AF 246)
- (d) Any other claims (e.g. on call and in-attendance allowance, meal allowance, extra duty allowance)
- (e) Overtime (AF 228 O)

SN	Responsibility for Certification	Responsibility of Departmental Examiner	Responsibility of officer authorizing payment
(I)	(II)	(III)	(IV)
1	<p>(a) Mileage</p> <ul style="list-style-type: none"> ▪ Immediate Supervisor Trips were authorized and performed* in accordance with the duties and work plan of the officer. <p>(b) RBF (other than regular RBF)</p> <ul style="list-style-type: none"> ▪ Immediate Supervisor Trips were authorized and performed. <p>(c) Other travelling (Taxi Fares)</p> <ul style="list-style-type: none"> ▪ Immediate Supervisor Trips were authorized, performed and rate claimed is as approved. <p>(d) Overtime</p> <ul style="list-style-type: none"> ▪ Immediate Supervisor Overtime was authorized and performed as required. <p><i>* On the basis of certificate provided by the claimant</i></p>	<p>(a) Claim has been duly certified</p> <p>(b) PV is fully supported by claim and other relevant documents</p> <p>(c) Authority to incur expenditure exists</p> <p>(d) Appropriate item of expenditure has been charged</p> <p>(e) Amount quoted on PV agrees with certified claim and rates applied are as prescribed or otherwise authorised</p> <p>(f) Particulars of Payee quoted on PV are correct</p>	<p>The authorizing officer should proceed in accordance with paragraph II.5.11</p>

2. Claims from suppliers of goods - Goods of a technical nature (GF 1/GF4)

SN	Responsibility for Certification	Responsibility of Departmental Examiner	Responsibility of officer authorizing payment
(I)	(II)	(III)	(IV)
2	<p>(a) Procurement and Supply Officer- whether goods have been duly received and taken on charge</p> <p>(b) Technical officer(s) performing/witnessing commissioning - whether goods meet required specifications, has been properly installed and commissioned.</p>	<p>(a) Checks as at III.1 above</p> <p>(b) Procurement Rs. 100,000 and above: Procurement has been duly approved by DBC/CPB or other legal authority as evidenced by authority reference recorded on GF 1/GF 4 and supported by relevant documents (certified copy of the original)</p> <p>(c) For Procurement below Rs. 100,000: procurement has been duly approved by the Accounting Officer as evidenced by signature of authorized indenting officer and/or other relevant documents.</p> <p>(d) Ascertain from commissioning report that the good has been received, commissioned and certified as being in good running condition</p>	<p>The authorizing officer should proceed in accordance with paragraph II.5.11</p>

3. Claims from suppliers of goods- Other goods (GF 1/GF 4)

SN	Responsibility for Certification	Responsibility of Departmental Examiner	Responsibility of officer authorizing payment
(I)	(II)	(III)	(IV)
3	Procurement & Supply Officer(s): (a) whether goods meet required specifications and where applicable, whether they are in conformity with approved samples (b) whether goods have been duly received and taken on charge	(a) Checks as at III.1 above (b) Checks as at III.2 (b & c)	The authorizing officer should proceed in accordance with paragraph II.5.11

4. Claims from suppliers of services

Maintenance and Repairs of

- (a) office equipment
- (b) vehicles and other transport equipment
- (c) Furniture, fixtures and fittings (e.g. Air conditioning equipment)
- (d) Plant & equipment
- (e) buildings & other structures

SN	Responsibility for Certification	Responsibility of Departmental Examiner	Responsibility of officer authorizing payment
(I)	(II)	(III)	(IV)
4	<p>Office Management Executive or scheduled officer(s):</p> <ul style="list-style-type: none"> (a) Maintenance/repair has been carried out as per Maintenance Contract or as required, where applicable on the basis of relevant technical reports. (b) Amount claimed is according to contract or approved quotation. 	<ul style="list-style-type: none"> (a) Checks as at III.1 above (b) Checks as at III.2 (b & c) 	<p>The authorizing officer should proceed in accordance with paragraph II.5.11</p>

5. Claims from suppliers of services

- (a) Management Consultancy
- (b) Consultancy in respect of Civil, Electrical, Mechanical and other technical works

SN	Responsibility for Certification	Responsibility of Departmental Examiner	Responsibility of officer authorizing payment
(I)	(II)	(III)	(IV)
5	Scheduled Officer(s): (a) Output delivered/work performed and amount claimed are according to contract	(a) Checks as at III.1 above (b) Checks as at III.2 (b & c)	The authorizing officer should proceed in accordance with paragraph II.5.11

6. Claims from suppliers of services- Cleaning and security services

SN	Responsibility for Certification	Responsibility of Departmental Examiner	Responsibility of officer authorizing payment
(I)	(II)	(III)	(IV)
6	Scheduled Officer(s): (a) Work performed and amount claimed are according to contract	(a) Checks as at III.1 above (b) Checks as at III.2 (b & c)	The authorizing officer should proceed in accordance with paragraph II.5.11

7. Claims from suppliers in respect of works

SN	Responsibility for Certification	Responsibility of Departmental Examiner	Responsibility of officer authorizing payment
(I)	(II)	(III)	(IV)
7	Scheduled Officer(s): (a) Work has been carried out as per contract or as required, on the basis of relevant technical reports, e.g. engineer certificate. (b) Amount claimed is according to contract or approved quotation	(a) Checks as at III.1 above (b) Checks as at III.2 (b & c)	The authorizing officer should proceed in accordance with paragraph II.5.11

II.5.11 The officer authorising payment is responsible for ensuring that the following requirements have been fulfilled either by personal verification or on the basis of appropriate certificates given on the voucher:-

By personal verification

- (a) the payment is due and the claim has been duly certified;
- (b) the payment voucher is properly filled in and is supported by original invoices and other certified relevant documents such as delivery notes;
- (c) the payee named in the payment voucher is the one entitled to receive payment;
- (d) the expenditure is classified under the proper programme/sub-programme and item of charge;
- (e) the claim or invoice is in original and properly relates to the goods/works/services procured. In exceptional cases, if an original invoice is untraceable, the payment may be processed on the basis of a certified copy of the invoice provided a certificate is given on the voucher that no payment has yet been made.
- (f) Procurements for the value of Rs. 100,000 and above have been duly approved by DBC/CPB, or other legal authority exists, as evidenced by authority reference recorded on the payment voucher and supported by relevant documents (certified copy of the original),

On the basis of appropriate certificates given on the voucher

- (a) authority has been obtained as quoted on the payment voucher;
- (b) works or services specified have been duly performed;
- (c) goods purchased have been duly taken on charge or issued for immediate use* by the PSO;
- (d) the prices charged are according to contract or approved quotation, where applicable;
- (e) computations and castings have been verified and are arithmetically correct;
- (f) amounts payable have been entered in TAS and funds are available under the item ; and
- (g) all proper deductions from salaries or pensions on account of contributions, repayment of advances, or other liabilities have been duly made.

* Restricted to perishable items only.