

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

SN	Financial Instructions Issued	Remarks
1	<b>Volume 1 – Duties and Responsibilities in Management of Public Finance</b>	Replaces the following provisions in FMM 1990: <b>Chapter 10.4 - Staffing Structure and Responsibilities</b> <b>Chapter 10.3 – Legal Framework ( Paragraphs 29-32)</b>
<b>Volume II - FMM -General Financial Procedures</b>		
2	Financial Instructions No 2 of 2022 – Remittance of Surplus Cash Balances	<b>New Provision</b>
3	Financial Instructions No 1 of 2022 – Project Implementation and Monitoring Agency	<b>Replaces</b> the Financial Instructions No 2 of 2021 – Project Implementation and Monitoring Agency  Amends the deadline to submit the relevant information to PIMA
4	Financial Instructions No 2 of 2021 – Project Implementation and Monitoring Agency	<b>New Provision</b>  Sets the roles and functions, reporting line and submission by Ministries/Departments.
5	Financial Instructions No 1 of 2019 (revised) – Capital Project Process Manual	<b>Replaces</b> Financial Instructions– Capital Projects Process Manual.  New Para 10 – The Project Implementation and Monitoring Agency (PIMA)
6	Financial Instructions No 1 of 2021- Salaries, Wages and Payroll	<b>Replaces</b> the following provisions in FMM 1990: Chapter 20.4 – Paragraphs 26 to 45 (Salaries and Wages)  <b>Complements</b> the following provisions: <ul style="list-style-type: none"> <li>• Paragraph I.4.17(d) of Volume I of the FM KIT</li> <li>• Financial Instructions No. 4 of 2013- Certification of Claims and Examination/Authorisation of Payments</li> <li>• Financial Instructions No 1 of 2017 – Examination of Payment Vouchers Prior to Disbursement</li> <li>• Chapter20.7, para 87 of FMM - <i>Destruction of Accounting Records</i></li> </ul>

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7	Financial Instructions No 1 of 2019 – Capital Projects Process Manual	<b>Replaces</b> the following provisions in FMM 1990: <ul style="list-style-type: none"> <li>• Chapter 10.8 - <i>Project Accounting and Management</i></li> <li>• Chapter 20.2 – <i>Estimates</i> (Paragraphs 6,7, 45-51, 56-61)</li> <li>• Chapter 20.3 – <i>Management of Funds</i> (Paragraphs 12, 13, 21, 22)</li> <li>• Chapter 20.4 – <i>Payments</i> (paragraphs 67)</li> <li>• Chapter 20.9 - <i>Computerised Accounting Systems</i> (Paragraph 4)</li> </ul>
8	Financial Instructions 2018 – Public Debt Management	<b>New Provision</b>
9	Financial Instructions No 1 of 2017 – Examination of Payment Vouchers Prior to Disbursement	<b>Complements</b> existing provisions in FMM 1990 relating to examination of payment vouchers prior to disbursement
10	Financial Instructions No 2 of 2016 – Opening of Advance Account in the TAS	<b>Complements</b> existing provisions in FMM 1990 relating to advances
11	Financial Instructions No 1 of 2016 – Carry-Over of Capital Expenditure	New Provision
12	Financial Instructions No 3 of 2015 – Adjustment Voucher	<b>Replaces</b> the following provisions in FMM 1990: <b>Chapter 20.7 – Accounting</b> (Paragraphs 72 to 81)
13	Financial Instructions No 2 of 2015 – Write Off of Advances	<b>Complements</b> FI No 1 of 2013* see SN 12
14	Financial Instructions No 1 of 2015 – Virement	<b>Replaces</b> the following provisions in FMM 1990: <b>Chapter 10.3- Legal Framework</b> (Paragraphs 22-26) <b>Chapter 20.2 - Estimates</b> (Paragraphs 36-37) <b>Chapter 20.3-Management of Funds</b> (Paragraphs 20-32)
15	Financial Instructions No 3 of 2014 - Payment by Debit/ Credit Card	<b>New Provision</b>
16	Financial Instructions No 2 of 2014 - Administration of Government Grants	<b>Replaces</b> the following provisions in FMM 1990: <b>Chapter 20.10 – Miscellaneous</b> (Paragraphs 3 to 6 relating to Control of Grants)
17	Financial Instructions No 5 of 2013 - Settlement of Claims	<b>New Provision</b>
18	Financial Instructions No 4 of 2013 - Certification of Claims & Examination/Authorisation of Payments	<ul style="list-style-type: none"> <li>• <b>Complements</b> provision in FMM 1990 relating to Certification of Claims &amp; Examination/Authorisation of Payments</li> <li>• <b>Replaces</b> the following paragraph in FMM 1990: <b>Chapter 20.4 – Payments</b> (paragraphs 8 )</li> </ul>
19	Financial Instructions No 1 of 2013 - Losses, Arrears of Revenue, Write-off and Advances	<b>Replaces</b> the following provisions in FMM 1990: <ul style="list-style-type: none"> <li>• <b>Chapter 20.5 - Receipts</b> (paragraphs 21 to 25)</li> </ul>

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		<ul style="list-style-type: none"> <li>• <b>Chapter 20.7 – Accounting</b> <ul style="list-style-type: none"> <li>○ Losses, Shortages and Write-off (paragraphs 53 to 61)</li> <li>○ Limits of Authority for Write-off (paragraphs 62 to 71)</li> </ul> </li> </ul>
20	Financial Instructions - Setting up of Public Sector Task Force	<b>New Provision</b>
21	Financial Instructions - Financial Management of External Funding Government Loan to Public Entities	<b>New Provision</b>
22	Financial Instructions - Payment to Suppliers through Factors	<b>New Provision</b>
<b>Volume V – FMM -Procurement and Supply</b>		
23	Financial Instructions No 4 of 2017- Local Purchases	<ul style="list-style-type: none"> <li>• <b>Replaces</b> the following provisions in FMM 1990: <ul style="list-style-type: none"> <li>➤ <b>Chapter 20.4 – Payments</b>, Section : Vouchers For Local Purchases Procedure (Paragraphs 54 &amp; 55, 56)</li> <li>➤ <b>Chapter 30.4 – Procurement</b> (Paragraphs 1,2,3,4,5,6, 7, 8, 9,10,11 &amp;12)</li> </ul> </li> </ul>
24	Financial Instructions No 1 of 2014 - Departmental Bid Committee	<b>Replaces</b> the following provisions in FMM 1990: <b>Chapter 30.4 - Procurement</b> (Paragraphs 41 -47)
25	Financial Instructions - Disposal of Unwanted Goods	Replaces the following provisions in FMM 1990: <b>Chapter 30.9 - Paragraphs 9-15</b>
26	Financial Instructions – Board of Survey	<b>Replaces</b> the following provisions in FMM 1990: <b>Chapter 30.8 – Board of Survey</b>
27	Financial Instructions - Disposal of Unserviceable Electrical/Electronic Items	<b>New Provision</b>
28	Financial Instructions - Losses, Deficiencies and Write-off of Goods	<b>Replaces</b> the following provisions in FMM 1990: <b>Chapter 30.9 – Losses, Shortages &amp; Write Off</b> Paragraphs 1 -15
<b>Volume VI- FMM -Internal Control</b>		
29	Volume VI – Internal Audit Policy and Operations Manual	<ul style="list-style-type: none"> <li>• <b>Replaces</b> the following provisions in FMM 1990: <b>Volume 40 – Internal Control and Internal Audit Principles and Practices (Chapters 40.1 to 40.8)</b></li> </ul>
30	Internal Audit Standard Operational Procedure Manual	<ul style="list-style-type: none"> <li>• <b>Complement</b> the following provisions in FMM <b>Chapter 10.5 – Internal Control</b></li> </ul>