

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

Circular No. 1 of 2013

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

18 January 2013

From: Financial Secretary

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

**FINANCIAL MANAGEMENT KIT (FM KIT)**

**Financial Instructions No 1 of 2013**

**Losses, Arrears of Revenue, Write-Off and Advances**

As you are aware, Financial Instructions No 1 of 2010- Losses, Arrears of Revenue, Write-Off and Advances took effect in January 2010.

- 2 The Financial Instructions required Accounting Officers, inter-alia, to-
- (a) approve write-offs of arrears of revenue **after taking into consideration the comments of Director Internal Control and Director of Audit;**
  - (b) **submit to the Director of Audit** the Accounts Form 258 (Write off Irrecoverable Arrears of Revenue) and 258 A (Return of Arrears of Revenue)-
    - (i) before 31 July, in respect of the six months ending 30 June; and
    - (ii) before 31 January, in respect of the six months ending 31 December.

3 Following discussions with the Director of Audit (DoA), he pointed out that in practice external auditors carry out post audit and are not involved in operational activities. Therefore, the Financial Management Review Committee (FMRC) has amended the Financial Instructions so as to enable Accounting Officers to write off arrears of revenue without seeking DoA prior comment.

4 Please find enclosed Financial Instructions- Losses, Arrears of Revenue, Write-Off and Advances for compliance. Note that these instructions will supersede the Financial Instructions No 1 of 2010.

*A. Mansoor*

(A. Mansoor)  
Financial Secretary

**Financial Instructions No 1 of 2013**

**Losses, Arrears of Revenue, Write-Off and Advances**

1. In these Financial Instructions, 'public officer' means the holder of any public office and includes a person appointed to act in any public office.

**Losses and Shortages of Public Money**

2. Every public officer is duty bound to report to his superior officer without delay for transmission to the Accounting Officer any loss, shortage, irregularity, fraud, theft or burglary involving the funds or property of Government or for which Government is responsible. The hiding or the failure to report such cases will result in disciplinary action against the officers responsible.
3. The Accounting Officer should, in cases of theft, burglary or fraud, or in cases where the loss, shortage or irregularity has caused prejudice to Government, immediately refer the matter to Police and at the same time set up a Departmental Board of Enquiry to situate responsibilities and determine causes thereof.
4. Where, at any time before the submission of a Police report or Departmental Board of Enquiry report, a responsible officer considers that the facts reported to him clearly indicate that a public officer should be subject to disciplinary proceedings under the Public Service Commission Regulations, he shall take appropriate action accordingly.
5. Where in the light of facts reported to him, a responsible officer considers that a public officer should, in the interest of the public service, instantly cease to exercise the powers and functions of his office, he should proceed with the interdiction of the officer in accordance with regulation 31(1) of the Public Service Commission Regulations.
6. Notwithstanding any action which may have been taken in accordance with paragraphs 2 to 4 above, the procedures set out hereunder should be carried out in all cases.
7. On discovering any loss, fraud, theft or irregularity, the Accounting Officer, should-
  - (a) arrange for the amount of any deficiency to be debited to Advance Account Personal in the name of the officer having immediate control or custody of money

***Financial Instructions – Losses, Arrears of Revenue, Write-Off and Advances***

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including an officer keeping the keys of a safe , locker or electronic cash register;

- (b) report the facts of the case in writing to the Financial Secretary with copy to the Accountant-General, confirming that the Advance Account Personal has been opened and, giving its title and the amount debited thereto;

7A The Accounting Officer should subsequently –

- (a) send interim reports, including police reports, to the parties mentioned at 7 (b) above;
- (b) pay in any money recovered to the credit of the Advance Account Personal; and
- (c) submit his final report to the parties mentioned at 7(b) above, including any action taken or recommended to be taken against the officer in accordance with the Public Service Commission Regulations, within the shortest possible delay. It is not permissible to retain, from the salary or retiring benefits of any defaulting officer, an amount equivalent to the total or part value of the loss sustained, if a final decision in the case has not been reached.

7B Where the Accounting Officer envisages to recommend any disciplinary action against a public officer, he should also submit a copy of the final report mentioned at 7A(c) above to the Permanent Secretary of the Ministry for Civil Service Affairs and Administrative Reforms and the Secretary, Public Service Commission.

- 8. Where a public officer is convicted in any court following criminal proceedings instituted against him, Accounting Officers should immediately proceed with the recovery by means of a civil action from the convicted person and the result of such proceedings should be communicated to the Financial Secretary and copied to the Accountant-General.
- 9. Where it is established that the amount lost or any part thereof is irrecoverable, the Advance Account Personal may be cleared (credited) by the Accounting Officer in respect of the irrecoverable amount, subject to the appropriate item of charge being authorised by MOF.

10. Information contained in certain anonymous letters can be helpful in detecting latent irregularities. Accounting Officers are advised to investigate allegations which may be of substance and communicate to MOF under confidential cover the result of such investigation.
11. The occurrence of loss, shortage, irregularity, fraud, theft or burglary in a Department may be the result of weaknesses in systems and procedures in that Department. The Accounting Officer, through his Finance Section and Internal Control Unit, should review the procedures in order to identify weaknesses and take necessary corrective action, and inform MOF accordingly.

**Losses, Arrears of Revenue, Write-Off and Advances**

12. Every Accounting Officer shall, in respect of his Department, be responsible to write off irrecoverable arrears of revenue and to clear Advance Accounts in respect of –
  - (a) loss of public money;
  - (b) abandoned claims;
  - (c) irrecoverable overpayments and advances;
  - (d) loss of fixed fee receipt forms; and
  - (e) dishonoured cheques (see paragraph 20.6.29 of FMM for relevant procedures).
13. The Accounting Officer should arrange for prior verification by the Director, Internal Control of cases of write off of irrecoverable arrears of revenue and clearance of Advance Accounts referred to him.
14. The accounting entries for write off of irrecoverable arrears of revenue and clearing of Advance Account in respect of paragraph 12 are set out in Annex I.
15. The Accountant-General must, in his Annual Statements, report on amounts written-off and clearance of Advance Account, as the case may be, by every Department in respect of each item listed at paragraph 12.

*Loss of public money*

16. Pursuant to paragraph 9, the Accounting Officer should ensure that the appropriate accounting entries are made by way of adjustment voucher to clear the Advance Account in respect of the irrecoverable amount. He should then notify the Financial Secretary and the Accountant-General thereof within one week of the clearance of the Advance Account, specifying the reference number of the adjustment voucher.
17. While the Accounting Officer is responsible for close monitoring of Advance Accounts under his control, the Accountant General will exercise an overall monitoring of all Advance Accounts with a view to drawing the attention of Accounting Officers and the Director Financial Operations on long outstanding balances in Advance Accounts Personal. The Director Financial Operations will ensure follow up by the Financial Operations Officers of Departments concerned.

*Irrecoverable arrears of revenue*

18. The Accounting Officer should ensure that a proper management information system is maintained to generate information on arrears of revenue on a quarterly basis. The system should be able to provide data on outstanding amounts by type of revenue, range, age, ratio of the amount recovered to total amount outstanding and on the ratio of the number of officers assigned to recovery and enforcement to the number of debtors, etc, in order to facilitate the preparation of work programmes for recovery of arrears and enforcement thereof. In this respect, the Accounting Officer should see to it that his officers dealing with revenue collection-
  - (a) maintain a Revenue Register, electronically or otherwise, to ensure timely follow-up of receivables;
  - (b) ensure timely follow-up of enforcement action;
  - (c) provide explanations regarding any delay in initiating enforcement action;
  - (d) keep and maintain a list of cases set for write off in the same format as Accounts Form 258(I) (Annex III) and include therein cases as and when they

occur; and

- (e) prepare the Form of Write Off of Irrecoverable Arrears Of Revenue (Accounts Form 258(I)) and Return of Arrears of Revenue (Accounts Form 258 A-Annex IV) on a half-yearly basis.
19. The list referred to in paragraph 18 (d) should be submitted, on a monthly basis, to the Director Internal Control through the Accounting Officer. The Director Internal Control should-
- (a) after consultation with OIC Internal Control of the Department, arrange for the list to be examined; and
  - (b) advise the Accounting Officer whether the arrears of revenue may be written-off.
20. The Accounting Officer has to personally approve write off on a half-yearly basis, after taking into consideration the comments of Director Internal Control. He should thereafter ensure that the Revenue Register is adjusted in respect of the amounts written off.
21. Accounts Form 258 (Annex II) together with a copy of Accounts Form 258(I) and the Return of Arrears of Revenue (Accounts Form 258 A) should be submitted to the Financial Secretary not later than 30 September and 31 March in the fiscal year. A copy of the Return of Arrears of Revenue should also be submitted by those dates to the Accountant-General.
22. To oversee the efficiency and effectiveness of the write off system and the clearance of Advance Accounts, MOF will keep and maintain a database of cases of write off and clearance of Advance Accounts approved by Supervising Officers/Accounting Officers, and the arrears of revenue.
23. The Accounting Officer should also, with the assistance of the DFO prepare, and keep a Manual of Instructions setting out the procedures for the timely follow-up, recovery and enforcement of outstanding amounts. The time lag between the occurrence of an arrear and the enforcement action to recover the arrear should be clearly spelt out.

24. In the event an amount previously written off is eventually recovered, such amount should be brought into account under the appropriate revenue item and recorded in the revenue register accordingly.

***Abandoned Claims***

25. Abandoned claims refer to claims in respect of defaults relating to, for example, overseas purchases, contract for goods, works and services, insurance claims etc which are abandoned on grounds that the claims become irrecoverable or because it is considered not to be economical to pursue recovery action.
26. The Accounting Officer should prefer a claim, in writing, on a supplier of goods, works or services as soon as a defect, deficiency or shortcoming is detected in respect thereto. No payment should be effected in respect of such defect, deficiency or shortcoming unless it is rectified.
27. If payment has been effected to the supplier before such defect, deficiency or shortcoming is detected, an Advance Account Claims for the value of the claim should be opened in the name of the supplier/insurer. The Accounting Officer should see to it that the case is followed up and the Advance Account is cleared as soon as possible.
28. If it is established that the defect, deficiency or shortcoming was due to the negligence of a public officer or has been condoned by the latter, the Accounting Officer should initiate appropriate action against such officer. In such cases, the Advance Account Claims should be transferred to an Advance Account Personal (Claims) opened in the name of the officer concerned.
29. The Advance Account Claim should be credited with any amount recovered or the value of any recovery made in kind.
30. The Accounting Officer should proceed with the legal recovery in case of non-settlement. Where after consultation with the SLO, it is established that a claim is to be abandoned, the Accounting Officer may proceed with the clearance of the Advance Account Claim, subject to the appropriate item of charge being authorised by MOF.

31. The Accounting Officer should ensure that the appropriate accounting entries be made by way of adjustment voucher to clear the Advance Account Claim. He should then notify the Financial Secretary and the Accountant-General within one week of the clearance of the Advance Account, specifying the reference number of the adjustment voucher.

*Irrecoverable overpayments and Advances*

32. Where an overpayment is effected, for example overpayment in respect of salaries and allowances, pensions and supply of goods, works or services, an Advance Account Personal should, subject to paragraph 33, be opened in the name of the officer authorising the payment.
33. Where it is established that another officer has caused the payment to be authorised, the Advance Account Personal should be opened in the name of such officer.
34. The officer in whose name the Advance Account Personal is opened should ensure recovery of the overpayment so that the Advance Account Personal is cleared.
35. Accounting officers should ensure that all Advance Accounts Personal are cleared as soon as possible. In case an officer is due to proceed on retirement, the Accounting Officer should notify the Accountant-General of any outstanding amount under the Advance Account Personal in the name of the officer.

*Loss of fixed fee and non-fixed fee receipt forms*

36. Fixed Fee Receipt Forms, e.g., parking coupons, as well as stamps represent in effect cash and should accordingly be properly taken on charge, secured and accounted for by a designated Financial Operations Officer of the Department.
37. Where there is a deficiency (through loss) in the stock of the Fixed Fee Receipt Forms, an Advance Account Personal should be opened in the name of the designated Financial Operations Officer.
38. Where it is established that the designated Financial Operations Officer is responsible for the deficiency, the officer should be required to make good such deficiency. Any cash recovered should be credited to the Advance Account Personal. In case the amount is

***Financial Instructions – Losses, Arrears of Revenue, Write-Off and Advances***

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irrecoverable, the Accounting Officer should proceed with the clearing of the Advance Account Personal, subject to the appropriate item of charge being authorised by MOF.

39. Non-Fixed Fee Receipt Forms, e.g., Accounts Book Form (ABF) 9A, Motor Vehicle License (MVL), etc. which do not represent cash, should nevertheless be properly taken on charge and secured by a designated officer of the Department.
40. Where there is a deficiency in the stock of the Non-Fixed Fee Receipt Forms, the Accounting Officer should immediately notify the Accountant-General, the Director of Audit, Director Internal Control and all the other Accounting Officers of the serial numbers of the missing Forms. The Accounting Officer should cause an enquiry to be effected to establish if there has been any irregularity.
41. If the Non-Fixed Fee Receipt Forms cannot be retraced, the records in the Stock Register should be adjusted accordingly.

***Dishonoured Cheques***

42. The Chief Cashier or the Cashier, where there is no Chief Cashier, hereinafter referred to as “Cashier”, is responsible for the recovery of money from debtors in respect of dishonoured cheques.
43. Dishonoured cheques include cheques returned by bank:-
  - (a) which are marked by the bank “Refer to Drawer”, “Not arranged for”, “Insufficient Fund”, “Present Again”, “Account Closed” or “ Effects Not Cleared”;
  - (b) where signature is missing;
  - (c) where amounts in words and figures differ;
  - (d) where alterations do not bear the full signatures of the drawers; or
  - (e) which are stale or post dated or for any other reasons given by the bank.

44. The Accounting Officer should ensure that the Cashier keeps and maintains a register, electronic or otherwise, of dishonoured cheques to record the following information:-
- (a) date cheque received, amount, cheque number and receipt number with date;
  - (b) name and contact details of the drawer;
  - (c) date returned by bank and reason for cheque being dishonoured;
  - (d) date drawer contacted;
  - (e) date cleared by drawer and receipt number with date;
  - (f) date referred to Police for recovery; and
  - (g) any other relevant information.
45. The Finance Officer-in-Charge should regularly check the register referred to in paragraph 44 to ensure that appropriate follow-up action is taken to recover money from the debtors concerned.
46. Accounting Officers should on a monthly basis submit to the Accountant-General a return, through TAS or otherwise, of all cheques dishonoured during the month for reasons referred to in Paragraph 43 (a), giving details mentioned at Paragraph 44.
47. The Accountant-General shall maintain a central database for dishonoured cheques for reasons referred to in Paragraph 43 (a) and regularly alert Accounting Officers on regular defaulters as well as debtors who have failed to clear the dishonoured cheques. The Accountant-General should notify in writing the defaulters/debtors that henceforth only cash or office cheque will be accepted from them until further notice. The Accounting Officer should accordingly see to it that only cash or office cheque is accepted from such defaulters/debtors.
48. In case any cheque received is dishonoured, an Advance Account should be opened in the name of the Department concerned for the amount involved. The Advance Account should be labelled “Advance Account Dishonoured Cheques-Cashier-Name of Department”.

*Advances Issued by Way of Warrant under the Finance and Audit Act*

49. The Finance and Audit Act provides for advances to be made by way of a Warrant issued by the Minister to the Accountant-General. Such advances include-
- (a) advances to public officers for the purchase of motorcars, motor cycles and auto cycles- these advances are disbursed by the Accountant-General and recouped from the salaries of the beneficiaries by the Accounting Officer of the relevant Department;
  - (b) advances made to public bodies for the financing of loans to their employees for the purchase of motorcars, motor cycles and auto cycles - the Warrant is issued to the Accountant-General authorising him to open Advance Accounts in the name of the Accounting Officer of the parent Ministry concerned. The Accounting Officer is responsible to manage disbursements to and recovery from the public bodies;
  - (c) advances made to public bodies for the financing of their operations- the Warrant is issued to the Accountant-General authorising him to open an Advance Account in the name of the Accounting Officer of the parent Ministry concerned. The Accounting Officer is responsible to follow up repayment of the advance by the date specified in the Warrant.
50. Where the Accounting Officer can no longer recover the balance outstanding of any advance referred to at paragraph 49 (a), he should notify the Accountant-General in writing without delay with all the particulars in respect of the debtor. The Accountant-General should forthwith proceed with legal recovery. Where it is established that such advance or any part thereof is irrecoverable, the Accountant-General should proceed to clear the Advance Account in respect of the irrecoverable amount, subject to the appropriate item of charge being authorised by MOF.
51. In respect of advances referred to at paragraph 49 (b), the Accounting Officer should see to it that an appropriate system is in place at the level of the public body for the monthly recovery of advances made to its employees and for dealing promptly with defaults in

***Financial Instructions – Losses, Arrears of Revenue, Write-Off and Advances***

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respect thereof. The Accounting Officer should also ensure that monthly repayments of amounts collected by public bodies are duly effected. Where it is established that any advance made to an employee of a public body is irrecoverable, the Accounting Officer should proceed to clear the Advance Account in respect of the irrecoverable amount, subject to the appropriate item of charge being authorised by MOF.

52. In respect of advances referred to at paragraph 49 (c), the MOF is the only body authorised to deal with cases where the public body concerned is unable to repay any advance.

**16 January 2013**

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## **ACCOUNTING ENTRIES IN RESPECT OF ADVANCE ACCOUNTS**

### **1. ADVANCE ACCOUNT OPENED IN CASE OF LOSSES**

This Section deals with the following types of losses:

- (a) Loss of cash; and
- (b) Loss of goods.

#### **1.1 LOSS OF CASH**

Loss of cash can occur in the following circumstances:

- (a) Loss of revenue collected whilst in the custody of the Receiving Cashier or any other Officer prior to remittance to the Accountant-General;
- (b) Loss of Petty Cash by Imprest Holder; and
- (c) Loss of money by a Paying Cashier.

##### ***1.1.1 Loss of Revenue Collected***

An Advance Account Personal is opened in the name of the person having custody of the cash. This includes money lost in the till of the Receiving Cashier or in the custody of another Officer responsible for remittance. The accounting entries are as follows:

Dr    Advance Account Personal (with the amount of loss)  
Cr    relevant Revenue Item

On reimbursement by the Officer concerned or on recovery:

Dr    Cash  
Cr    Advance Account Personal

**1.1.2 Loss of Petty Cash by an Imprest Holder**

In case of loss of petty cash by the Imprest Holder, an Advance Account Personal is opened in his name for the amount of loss and following accounting entries are effected in TAS:

Dr Advance Account Personal  
Cr Imprest Account (the Imprest is deemed to be retired by the amount of the loss)

On reimbursement by the Officer concerned or on recovery:

Dr Cash  
Cr Advance Account Personal

**1.1.3 Loss of Cash by a Paying Cashier**

Money is generally remitted to Paying Cashiers for payment purposes. The accounting entries are as follows:

Dr Remittance Account in the name of the Paying Cashier  
Cr Cash

It may happen that the Paying Cashier incurs a loss of cash for any reason. In such cases, an Advance Account Personal is opened in the Paying Cashier's name. The accounting entries are as follows:

Dr Advance Account Personal (with the amount of loss)  
Cr Remittance Account

On reimbursement by the Officer concerned or on recovery:

Dr Cash  
Cr Advance Account Personal

## **1.2 LOSS OF GOODS**

### ***1.2.1 Loss Of Asset (In Year Of Acquisition or in a subsequent year)***

An Advance Account Personal is opened in the name of the loser for the value of asset lost and the following accounting entries are made:

DR    Advance Account Personal  
  
CR    Recovery of Asset (ROA) A/c

Note: The ROA A/c will be disclosed in the Statement of Assets & Liabilities under item “Deposits and Other Credit Balances”

### ***1.2.2 Recovery of Asset***

When the asset is recovered (in the year of loss or in a subsequent year), the accounting entries made for the creation of the Advance Account should be reversed as follows-

- (a)    Where the value of the asset is unimpaired

DR    Recovery of Asset A/c  
  
CR    Advance Account Personal

- (b)    Where the value of the asset is impaired

Example:    Value of asset at time of loss - Rs1000  
  
                  Value of asset on recovery - Rs 800  
  
                  Impaired amount - Rs 200

- (i)    Scenario where loser makes good (i.e pays cash) the impaired amount

DR    Recovery of Asset A/c with value on recovery (i.e Rs800)  
  
DR    Cash with impaired amount (i.e Rs 200)  
  
CR    Advance A/c Personal (Rs 1000)

Then, to clear ROA A/c:

DR    Recovery of Asset A/c (Rs 200)  
  
CR    Miscellaneous Revenue (Rs 200)

(ii) Scenario where impaired amount is written off

DR Recovery of Asset A/c (Rs 800).....value of asset on recovery

DR Recovery of Asset A/c (200).....amount w/off

CR Advance A/c Personal (Rs 1000)

**1.2.3 Reimbursement of Loss by custodian (in Cash)**

Where loser makes good the value of the loss by cash payments, 2 sets of entries should be made:

(a) To clear Advance A/c

DR Cash

CR Advance A/c Personal

(b) Then, to clear ROA A/c

DR Recovery of Asset A/c

CR Miscellaneous Revenue

1.2.4 **Where the asset lost is not recovered or reimbursed**, the Department should proceed with write-off. The following accounting entries should be made after approval for write off is obtained:

DR Recovery of Asset A/c

CR Advance Account Personal

2      **ADVANCE ACCOUNT (OVERPAYMENT)**

- (a)      Where an overpayment is effected, for example overpayment in respect of salaries and allowances, pensions and supply of goods, works or services, an Advance Account Personal should, subject to paragraph 2 (b), be opened in the name of the officer authorising the payment.
- (b)      Where it is established that another officer has caused the payment to be authorised, the Advance Account Personal should be opened in the name of such officer.

Overpayment can be classified according to the time it was detected:

- (a)      Detection of overpayment in year of payment; and
- (b)      Detection of overpayment in a subsequent year

The accounting entries are as follows:

**(a)    *If overpayment is detected in the year of payment***

Dr      Advance Account Personal  
Cr      appropriate Expenditure Item

On reimbursement by the Officer concerned or on recovery:

Dr      Cash  
Cr      Advance Account Personal

**(b)    *If overpayment is detected in the subsequent year***

Dr      Advance Account Personal  
Cr      Overpayment Made in Previous Years

On reimbursement by the Officer concerned or on recovery:

Dr      Cash  
Cr      Advance Account Personal

**3. ADVANCE ACCOUNT (DISHONOURED CHEQUE)**

In case cheque received for Government revenue is dishonoured, an Advance Account Dishonoured Cheques-Cashier-Name of Department is opened for the amount of involved. The accounting entries are as follows:

Dr Advance Account Dishonoured Cheques-Cashier-Name of Department  
Cr Cash

The payer is informed that his cheque is dishonoured and is requested to effect the payment as soon as possible.

On receipt of cash from the Payer:

Dr Cash  
Cr Advance Account Dishonoured Cheques-Cashier-Name of Department

**4. ADVANCE ACCOUNT CLAIMS**

4.1 In case a defect, deficiency or shortcoming is detected in respect of goods, services or works supplied to the Government, the Accounting Officer should prefer a claim in writing on the supplier. No payment should be made to the supplier unless the defect, deficiency or shortcoming is rectified. In case payments have already been effected, an Advance Account Claim should be opened in the name of the supplier/insurer for the value of the claim.

4.1.1 If the claim is issued during the year of payment, the accounting entries will be as follows;

Dr. Advance Account Claim

Cr. Expenditure Item

4.1.2 If however, the claim is issued in a subsequent year, the entries will be:

Dr. Advance Account Claim

Cr. Overpayment Made in Previous Years

4.2 The Advance Account is cleared only when the supplier rectifies the defect, deficiency or shortcoming to the satisfaction of the Accounting Officer.

4.2.1 In case the rectification is made in the year of payment, the following accounting entries are made:

Dr. Expenditure Item

Cr. Advance Account Claim

4.2.2 If the rectification is done subsequently, the accounting entries are as follows;

Dr. appropriate Expenditure Item (to be authorized by Ministry of Finance)

Cr. Advance Account Claim

## **5. CLEARING OF ADVANCE ACCOUNTS PERSONAL**

As mentioned above, Advance Accounts Personal are cleared when the officer concerned makes reimbursement of amounts involved. If, for any reason, an amount lost is irrecoverable, the Accounting Officer should proceed with the clearing of the Advance Account against an item of expenditure authorized by the Ministry of Finance. The accounting entries would be as follows;

Dr Expenditure Item

Cr Advance Account Personal

**Government of Mauritius**

**Write off Irrecoverable Arrears of Revenue**

*(To be submitted to the Financial Secretary together with the Return of Arrears of Revenue in respect of the half-years ended 30 June and 31 December, not later than 30 September and 31 March, respectively)*

**Ministry/Department:** .....

**Reference:** .....

**Revenue Item Code:** .....

**Half year ended:** .....

**No of Debtors:** .....

**Amount: Rs.**.....

I am satisfied that-

- (a) for the reasons given below, the amounts are **irrecoverable**;
- (b) the cases have been **fully investigated and every avenue to obtain payment** of the revenue has been explored without success; and
- (c) there has been **no negligence or carelessness on the part of any officer** of this Department, so far as I have been able to ascertain by all possible enquiries.

.....

.....

**Accounting Officer**

**Date**

**Name:** .....

**Government of Mauritius**  
**Write off Irrecoverable Arrears of Revenue**

*(To be submitted to the Financial Secretary together with the Return of Arrears of Revenue  
in respect of the half-years ended 30 June and 31 December, not later than 30 September and 31 March, respectively)*

**Ministry/Department:** .....

**Reference:** .....

**Revenue Item Code:** .....

**Half year ended:** .....

**No of Debtors:** .....

**Amount: Rs.**.....

From: Officer in Charge Finance

To: Accounting Officer

A list of irrecoverable arrears of revenue is attached herewith for write-off.

The cases have been fully investigated and every avenue to obtain payment of the revenue has been explored without success.

.....

**Officer in Charge (Finance)**

**Date**

**Name:** .....

From: Accounting Officer

To: Director Internal Control

You are requested to examine the cases of arrears of revenue in the attached list and to advise whether they may be written-off.

.....

**Accounting Officer**

**Date**

**Name:** .....

**List of cases of irrecoverable arrears of revenue set for write-off**

SN	Details of Arrears	Debtor	Arrears Rs	Costs Rs	Outstanding since	Enforcement		Reasons for write off
						Action Taken	Date	

Ref. ....

Comments: -(Annex to be attached if necessary)

.....  
**Director Internal Control**      **Date**

Ref. ....

**Write off approved**

No of Debtors: .....

Amount in figures: .....

Amount in words: .....

.....  
**Accounting Officer**      **Date**  
**Name:** .....



