

**MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT**

**Circular No 10 of 2015**

**Our Ref: CF/40/30/63/A V5**

**20 November 2015**

**From: Financial Secretary**

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

**FINANCIAL MANAGEMENT KIT (FM KIT)**

**Financial Instructions No 3 of 2015 – Adjustment Voucher**

The purpose of this circular is to inform you of the procedures that are being prescribed for Adjustment Voucher, with a view to simplifying and standardizing the use of adjustment vouchers by Ministries/Departments.

2. As you may be aware, 'Adjustment Voucher' is a document used in Government accounting practice for the transfer from one account to another by means of a journal entry and where there is no cash movement.
3. The Financial Instructions provide for the different cases which involve the use of Adjustment Vouchers and lay down clear procedures for the examination, authorization and recording of a transfer including appropriate flowcharts to assist Ministries/Departments.
4. You may wish to note that the Financial Instructions No 3 of 2015 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 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 No 3 of 2015 – Adjustment Voucher.



**R. Chellapermal**  
**Ag. 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) Lead Analyst & SMSTs, MOFED

*Financial Instructions No 3 of 2015 - Adjustment Voucher*

1. Cash transactions between Ministries/Departments are prohibited. Financial transactions between Ministries/Departments should be effected by means of an Adjustment Voucher (AV).
2. The AV is a document (Accounts Form 245 Revised-Annex I) which is mainly used for the transfer from one account to another by means of a journal entry where a cash movement is not applicable or appropriate, such as :-
  - (a) transfer of revenue or expenditure from one item of revenue or item of expenditure to another;
  - (b) transfer of deposits to revenue;
  - (c) accounting transactions between Departments (including payments by one Department to another);
  - (d) accounting for direct payments to suppliers by Financing Agencies;
  - (e) accounting for grants from donor agencies (allocation to relevant revenue and expenditure items) where such grants are initially credited to a deposit account; and
  - (f) accounting for receipts and payments in respect of certain special funds and deposit accounts.
3. The AV is also used for the correction of accounting/input errors (misallocation).
4. AVs in respect of transactions between Ministries/Departments should be prepared, examined, authorized and accounted for as follows:
  - (a) For repairs and maintenance undertaken by the Ministry of Public Infrastructure and Land Transport (MPI): by the MPI (refer to flowchart at Annex II).
  - (b) Where transactions involve the transfer of goods from one Department (Supplying Department) to another Department (Requesting Department) for consideration: by the Supplying Department, (refer to flowchart at Annex III); and
  - (c) Where transactions involve the payment of a fee by one Department to another: by the payer Department.

GOVERNMENT OF MAURITIUS  
**ADJUSTMENT VOUCHER**

<b>ACCOUNTING OFFICER</b> <b>Min./Dept:</b> ..... Please authorize the following adjustment, particulars of which are given below  <div style="text-align: right; margin-right: 100px;"> <i>Name</i> :.....  <i>Signature:</i>.....  <i>Date:</i>.....                 </div> <div style="text-align: right;"> <i>Title</i> :.....                 </div>	<b>Dept. AV No:</b>  <b>TAS AV No:</b>  <b>Month &amp; Year:</b>
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2				
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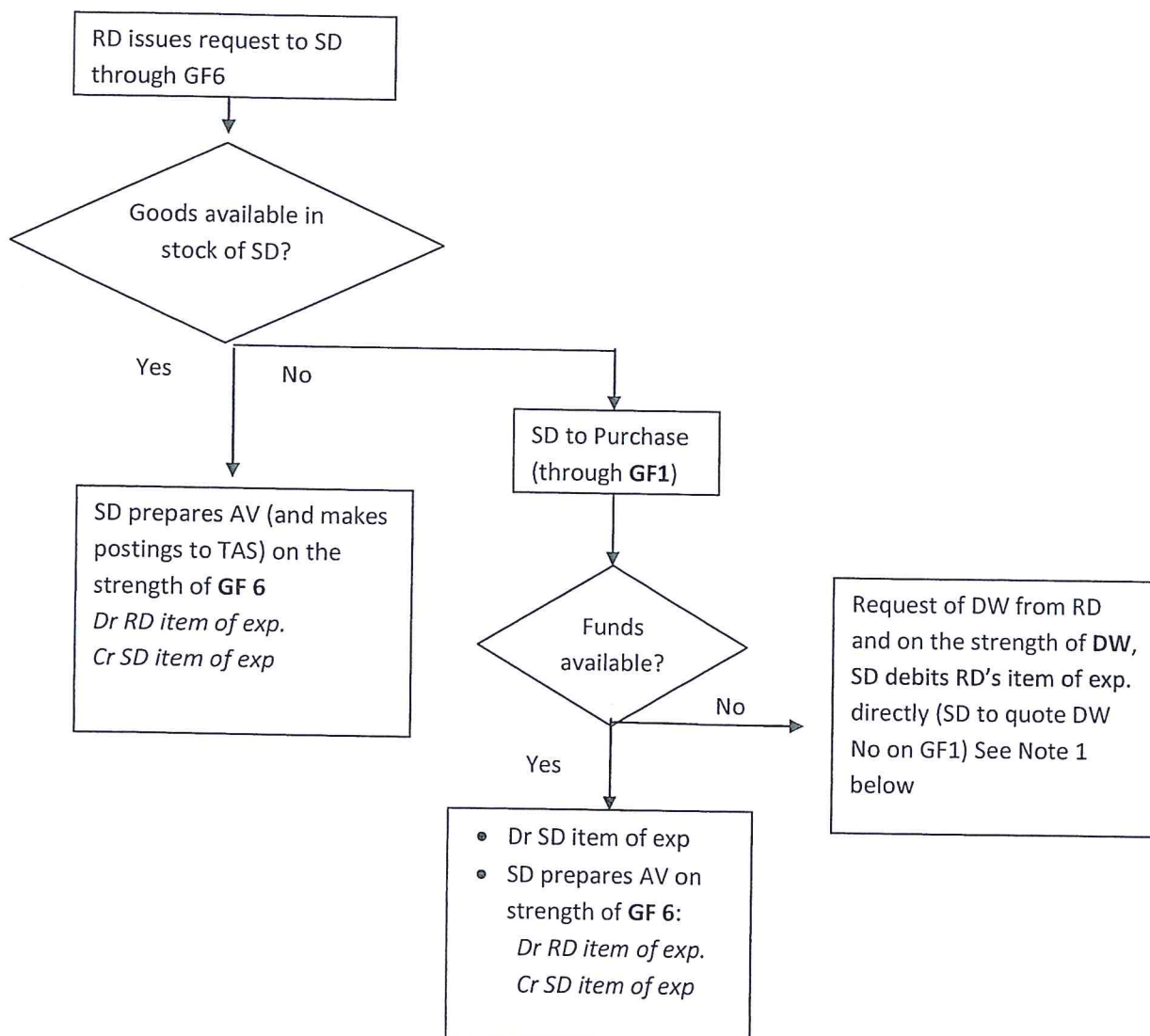
Examined <b>Name:</b> ..... <b>Signature of Departmental Examiner</b> ..... <b>Date</b> .....
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Adjustment Authorised <b>Accounting Officer:</b> .....	SEAL	<b>Date</b> .....
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Entered in Treasury Accounting System <b>Name:</b> ..... <b>Signature</b> ..... <b>Date</b> .....
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## INTER-DEPARTMENTAL TRANSACTIONS

## Transfer of goods from one Department to another for consideration



Note 1: GF 6 provides authority to a Dept. to debit another Dept's item of expenditure through an AV. However, it does not provide authority to debit another Dept's item of expenditure through a GF1. DW provides authority to debit a Dept's item of expenditure through a GF1.

## Abbreviations used:

RD – Requesting Department  
SD – Supplying Department  
DW – Departmental Warrant

AV – Adjustment Voucher  
GF 6 – Goods Form 6  
GF1 – Goods Form 1