



MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

9th Floor, Emmanuel Anquetil Building, Port Louis, Mauritius

In reply please quote **DFO/GGSU**

Date: 25 April 2014

**The General Secretary
Government General Services Union
Room 307 A-C
3rd Floor, Jade Court
Jummah Mosque Street
PORT LOUIS**

Dear Sir/Madam,

Updated Financial Management Kit governing management of funds in the Civil Service

Please refer to your letter dated 23 April 2014 requesting for an integral version of Financial Management Kit that governs the management of funds in the Civil Service.

2. I wish to inform you that the Financial Management Kit consists of several volumes as follows:-

- Volume I - Duties and Responsibilities in Management of Public Finance
- Volume II - Financial Management Manual (FMM) – General Financial Procedures
- Volume III - Programme-Based Budgeting Manual (PBBM)
- Volume IV - Chart of Accounts Manual (COAM)
- Volume V - FMM – Procurement & Supply
- Volume VI - FMM – Internal Audit
- Volume VII - Public-Private Partnership (PPP) Manual
- Volume VIII - Financial Laws & Regulations:
 - ✓ Finance and Audit Act
 - ✓ Public Debt Management Act
 - ✓ Public Procurement Act and Regulations
- ✓ Reference Documents:
 - (i) Investment Project Process Manual (IPPM)
 - (ii) Physical Asset Management Manual (PAMM)
 - (iii) ICT Manual (ICTM)

3. Presently, Volumes I, III, IV, VI, VII & VIII are posted on the website of this Ministry: <http://mof.gov.mu>. Pending the ultimate review of volumes II and V, the Financial Management Review Committee has issued Financial Instructions on specific issues for compliance as follows:

- No. 1 of 2008 - Virement;
- No. 2 of 2008 - Provision for Contingencies;
- No. 3 of 2009 - Virement;
- No. 1 of 2010 - Losses, Arrears of Revenue, Write-Off and Advances: Annex I, Annex II, Annex III;

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- Payment to Suppliers through factors (Circular no 3 of 2012);
- Losses, Deficiencies and Write-Off of Goods (Circular no 6 of 2012);
- Disposal of Unserviceable Electrical/Electronic Items (Circular no 8 of 2012);
- Financial Instructions - Financial Management of External Funding Government Loan to Public Entities (Circular no 13 of 2012);
- Disposal of Unwanted goods and Board of Survey (Circular no 17 of 2012)
- Setting up of Public Sector Task Force (Circular no 19 of 2012);
- No 1 of 2013-Losses, Arrears of Revenue, Write-Off and Advances: Annex I - Annex IV;
- No 3 of 2013 - Payment by Debit/Credit card (Circular no 7 of 2013);
- No 4 of 2013 - Certification of Claims & Examination/Authorisation of Payments (Circular no 11 of 2013);
- No 5 of 2013 - Settlement of Claims (Circular no 18 of 2013);
- No 1 of 2014 - Departmental Bid Committee (Circular no 2 of 2014);
- No 2 of 2014 - Administration of Government Grants (Circular no 4 of 2014);

These instructions, pertaining to volumes II and V, are also available on the above mentioned website for consultation.

4. Except for the above changes and the amendments brought in by the Finance & Audit Act, the remaining topics of the FMM are still applicable.

Yours faithfully,



(N.O. Jankee)
for Financial Secretary