



Government of the Independent  
State of Samoa

Ministry of Finance

TREASURY INSTRUCTIONS

Section 3

Accounting & Internal Controls

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## PART G: PAYMENTS

### G.1. CLAIMS TO BE SUBMITTED TO TREASURY FOR PAYMENT

- (1) Claims for payment of public money which are a charge against the Samoa Treasury Account are to be submitted to the Treasury for payment.
- (2) The only exceptions to this instruction are payments paid out of imprest as set out in Instructions G.23-26 and interdepartmental transactions as set out in Part H of these Instructions.
- (3) Form Ty.1, General Payment Voucher, together with two copies are to be prepared for each manual payment and the original and one copy are to be submitted to Treasury with invoices and supporting documents within three (3) working days of the claims being received in Departments. The department must keep the second copy on file for its own record.
- (4) All claims are to be date stamped immediately on their receipt by the Department. They may also be stamped with the date and time when they are dispatched to the Treasury.
- (5) If a claim is held by a department for more than seven days, it is to be submitted to the Treasury with a written explanation by the senior accounting officer, stating the reasons for the delay. If the delay in payment of a claim is due to dispute over part of the claim, the disputed part may be deleted after consulting the claimant and the undisputed part forwarded to the Treasury for payment. The disputed part may be claimed separately.

### G.2. PROCESSING OF CLAIMS FOR PAYMENT IN TREASURY<sup>1</sup>

- (1) All government payments are processed through the Accounts Payable System. The payment claims are received and authorized, payments are produced and issued, and the costs are recorded against Outputs or General Ledger Accounts.
- (2) The Account Payable System is made up of both the manual procedures and the computerized system processes. The Finance One Account Payable Module is the computerized payments system that the Government uses for generating and recording creditor's payments. A creditor is any individual or organization to which the government legally owes money for goods and/or services provided.
- (3) Part of the Account Payable Module is implemented at the Ministry level. The matching process from the computerized payments system and direct invoices from the manual procedures are entered into Finance One before it is forwarded to Ministry of Finance Accounts Division.
- (4) Within the Account Payable system, there are two types of payments and procedures vary according to the type of payment:

#### Purchase Order Payments

- (a) These are payments for which a computerised purchase order has been raised and the associated commitment of funds has been recorded.
- (b) The requisition (TY11A/B) was approved by the Output Manager/Principal Accountant from each Ministry where the invoice payment is matched against the

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<sup>1</sup> New Provision enabled by section 127(1) of the PFMA, added (As per Accounting Manual)

relevant Purchase Order before it is forwarded to the Ministry of Finance Account Division.

- (c) The Accounts Division checks the payment and Account Payable details before generating the payment from the Account Payable System.

### **Payments without a Purchase Order (Manual Payments/Direct Invoice)**

- (a) These are payments where a computerised purchase order has not been raised prior to the receipt of the invoice for the goods or services provided. Examples of this type of payment: electricity, telephone accounts, petty cash reimbursements, advances for travel & attendance at workshops, conferences.
- (b) The payments are approved by Assistant CEO - Corporate Services Division or the Principal Officers for each Ministry and will be treated as direct entry and processing through the Account Payable System.

## **G.3. PROCESSING OF PAYMENT VOUCHERS THROUGH FINANCE ONE ACCOUNTS PAYABLE MODULE<sup>2</sup>**

### **G.3.1. Processing in Ministries**

#### **G.3.1.1. For Purchase Order Payments**

- (0) Go to the Account Payable Screen and enter the invoice information to retrieve details of the Purchase Order.
- (1) Match each invoice with the purchase order by comparing the totals, quantity, description, and unit prices by line item Order.
- (2) Suspend payments that cannot be matched, and refer the query to the procurement officer for investigation and correction – any correction has to be referred to the Principal Accountant.
- (3) For each accepted batch, make a list of delivery note for payment.
- (4) Submit completed information batch form header together with the original creditor's invoice, and relevant supporting documents including, written quotes, FK, Tenders Board Approval or Contract when required for payment to the Accounts Division of the Ministry of Finance.

#### **G.3.1.2. For Non Purchase Order Payments – Direct Invoices/Fortnightly and Monthly Payment Creditors**

- (1) Receive the creditor's invoice
- (2) Following receipt of the creditor's invoice, prepare a summary in accordance to invoice and output.

Name and address of the creditor, including agent's details where appropriate

Date of preparation of the summary

Details of the claim including VAGST, Withholding taxes and the invoice due amount

Description of the type of payment/reason for payment

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<sup>2</sup> New Provision enabled by section 127(1) of the PFMA, added (As per Accounting Manual)

Output or General Ledger account numbers and activity codes and associated debits and credits and the cheque amount

Total of the summary payment

Authorise Summary of direct invoices

- (3) Enter the summary information of the invoice in Finance One
- (4) Enter correct authorisation and print out a summary form from the Finance One
- (5) Submit the completed information batch form together with the creditor's invoice, and relevant supporting documents including signed printout of the manual payment form and original invoice for payment to the Accounts Division of the Ministry of Finance.

### **G.3.2. Processing in Ministry of Finance – Accounts Division**

#### **First stage**

1. Retrieve online information from Finance One.
2. Check that the payment voucher received has been completed correctly and that all details are complete and reasonable and are supported by the accompanying documents and explanations. In particular check that:
  - the calculations on the supporting documents agree and are correct;
  - the ledger accounts and activity codes are appropriate and valid;
  - certification has been provided by the ministries' officers with appropriate authority.
3. For overseas creditors, include the government levy, bank commission, stamp duty and any other fees included in the invoice amount, update the exchange rates on the system and amend the payee details to record the bank that will provide the telegraphic transfer, bank draft or sight draft
4. If there are queries, refer the claim to the relevant ministries and record the query in the Creditors' Claims Query Register:
  - Date of query;
  - Department;
  - Name of Creditor;
  - Reason for the query;
  - Amount of the payment.
5. Check that the creditor does not have an outstanding debt with the Ministry of Revenue (by referring to the Ministry of Revenue advices).
6. Initial and date the "Treasury Check" on the Ty-1 and pass the claim to the Senior Voucher Clerk – Initial and date the "Ministry of Finance check" pass payment online and refer to Audit Office for review and authorization.

### **G.3.3. Processing in Audit Office**

1. Review online payments with original vouchers/documentation referred from the Ministry of Finance - Accounts Division.
2. When satisfied approve payments online authorising their release for payment before stamping and initial payments on the documentation.

3. Refer documentation/vouchers back to the Ministry of Finance – Accounts Division.

### **G.3.4. Processing in Ministry of Finance – Accounts Division**

#### **Second stage**

- (1) Where possible resolve queries referred by Audit.
- (2) For queries that cannot be resolved, return the documentation/voucher payments and the audit query to the relevant Ministries. Record the returned payment claims in the Query Register. Any online register to record suspended voucher payments.
- (3) Following Approval from Audit Office, retrieve approved vouchers/documentation and online information of payment vouchers.
- (4) Claims that are accepted will result in ledger updates and will be ready for cheque and report printing.
- (5) Payment type - for weekly, fortnightly and monthly creditors. (Selection of payment type would also involve selection of Withholding Tax grouping)
- (6) Generate the Payment Selection Report and hold on the system.
  - a) Print the cheques.
  - b) Print 2 copies of the Cheque Listings.
  - c) Stamp the batch header and each document in the batch as 'Processed'.
- (7) Check that the details of cheques are correct against the cheque listing.
- (8) Arrange for the cheques to be signed by 2 authorised cheque signatories.
- (9) Pass the cheques to the counter staff with a first copy of the cheque listing for issue.
- (10) File the original documentation with a second copy of the cheque listing.

#### **Delivery of cheque**

- (1) Sight the appropriate authorities and ID before releasing cheques to departmental staff or creditors.
- (2) The person receiving the cheque must sign the Cheque Listing.
- (3) When all cheques on each Cheque Listing have been issued, file the Cheque Listing in the Authorised Copy file.

### **G.4. PREPARATION OF VOUCHERS**

- (1) Claimants should be encouraged to prepare vouchers themselves, and every facility should be offered to them in this respect.
- (2) The following basic requirements in voucher preparation are to be observed, to enable claims to be paid without delay;
  - (a) Particulars must be typewritten or written clearly in ink, and be free from erasures and overwriting.

- (b) The name of the claimant and full address must be shown on the voucher and carbon copies. The carbon copies must be clear enough to be read easily through a window envelope (if used).
- (c) Where detailed invoices are attached, it is not necessary to record that information in detail again on the voucher, as long as there is sufficient reference to them:  
e.g. “Hardware as per attached invoices” or “Boat fares as per attached statement”  
Invoice numbers should be quoted in these cases, where these are available.
- (d) The signature of the claimant is to be on the voucher, except where a supporting invoice is attached, or where payment is initiated by the department itself:  
e.g. Refunds, Allotments, Subsidies, Grants etc.,
- (e) The total is to be shown clearly in figures, in the space provided, and the amount is to be shown in words.
- (f) The appropriate authorities (e.g. TY15A, B or C, Cabinet Approval) are to be quoted in the authority column of the voucher or transfer voucher wherever applicable.
- (g) Invoices and voucher copies of orders are to be pasted face upwards on the back of the voucher, in such a manner that the numbers are not obscured. The papers may also be stapled together if there are only a few. (It is not permissible to pin the papers to the voucher because they may become detached and lost).
- (h) The directions for charging are to be correctly and legibly entered. The insertion of the name and the number of the Output/Sub-output and Natural Accounts to be charged are required.  
e.g. Local Travel TR 2160- 000-(*natural account number*) \$3.10
- (i) Each voucher is to be initialed by the persons checking the voucher and entering it in the Department’s accounting records and signed in the space provided by the Certifying Officer.
- (j) Claims requiring special approval should preferably have a copy of the approval attached but at least they are to contain a reference to that approval, or bear the signature of the relative authority:  
e.g. Public Service Commission  
Attorney-General
- (k) The copies of requisitions (TY 11A/B) and/or purchase orders are to be attached to the vouchers to which they relate and the voucher number inserted on the bound copy of the purchase order. In order to prevent delays in payments, Departments are to ensure that these copies are sent to Departmental voucher/payment section<sup>3</sup> as soon as possible after issue, and that an adequate control system is introduced to see that copies are received. If payment is being delayed because the voucher copy cannot be located, the Financial Secretary is to be advised and he will advise what action is to be taken.
- (l) Vouchers for invoices for imported supplies, freight charges and other payments which must be made before the goods are received, are to bear a certificate to the effect that the bills of lading and other documents in support of the claim will be obtained at the time of payment.

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<sup>3</sup> Ministry Corporate Service or Accounts Section

- (m) No charges may be debited to Advances, or Deposits accounts without the prior approval of the Financial Secretary.
- (n) All claims on the Government for supplies and services, after being certified by the Officer authorized to do so are to be sent to the Treasury by him.
- (o) Where suppliers forward with the claim a statement of account, the statement is to be attached to the voucher, and forwarded to the Treasury, with a reconciliation or explanation showing the reason for any outstanding invoices which are more than two months old. Such claims sent to the Treasury after the date of the statement are to be indicated by the Departmental voucher number. Other amounts outstanding for more than two months are to be noted with the reason why they have not been paid.
- (p) For the preparation of salary and wage vouchers, refer to Part J. of these Instructions.

#### **G.5. ALTERATION OF VOUCHERS**

- (1) No alterations are to be made to vouchers after payment or after having been passed provisionally or finally by the Audit Office.
- (2) Alterations may be made to unpaid vouchers in accordance with the provisions of Instructions D.23 provided that any such alteration is initialed by the Certifying Officer.

#### **G.6. LOST VOUCHERS**

- (1) **Vouchers lost before payment:** If a voucher is lost before payment and cannot be found after a thorough search has been made, a duplicate voucher, with, as far as possible, duplicates of supporting papers may be prepared. Such vouchers shall be labeled as "Duplicate" and supported by a certificate, "that the claim has not already been paid" from the Certifying Officer and a statement of the reason for preparing the duplicate voucher.
- (2) **Vouchers lost after payment:** If a department becomes aware that a voucher has been lost after payment, the Financial Secretary is to be informed without delay.
- (3) When a department is requested to prepare a duplicate of a paid voucher, the duplicate should be as close as possible or an exact copy of the original. It is to be certified in the usual manner, clearly marked that it is a duplicate of a paid voucher and have an additional certification that it is a true and correct copy of the original. If the duplicate voucher is a salary voucher or other voucher which has receipt for payment on the voucher itself, duplicate receipts are not to be obtained unless specifically requested by the Financial Secretary. The voucher shall be endorsed by the Certifying Officer as follows:

"I certify that to the best of my knowledge and belief the amounts shown have been paid to the persons named and that they received the amounts stated".

#### **G.7. VOUCHERS FOR REFUNDS OF REVENUE**

- 1. Vouchers for refunds of revenue or refund of other money received are to show:
  - (a) The number of the receipt or other reference to the receipt through which the particular amount was received;



- (b) The account to which the original receipt was credited;
  - (c) The date the money was received; and
  - (d) The reason for the refund.
2. If the payment is a refund of an amount which has been received twice the information required as per (a), (b) and (c) is to be given for both the amounts received.

### **G.8. DISCOUNT ON CLAIMS**

- (1) It is the responsibility of the purchasing officer to ensure that all trade, special or cash discounts available from a supplier are endorsed on stores order forms.
- (2) Certifying Officers are responsible for ensuring that discount shown on orders and discounts on invoices, whether or not shown on orders, are in fact, deducted from the corresponding claims. If it is subsequently found that a discount has been wrongly deducted an adjustment is to be made with the payee.
- (3) All vouchers involving cash discounts are to be paid promptly to ensure that the discount is obtained. When sent to the Treasury for payment, vouchers with a cash discount shall have a note attached to the front of the voucher stating, "last discount day" followed by the date.
- (4) If discount is lost to the Government through negligence or noncompliance with these instructions the penal provisions of the Public Finance Management Act 2001 may be applied to the officer or officers responsible for the loss.

### **G.9. URGENT PAYMENTS**

- (1) If a payment is required to be made urgently the voucher is to be sent to the Treasury with the word "URGENT" printed in block letters on the face of the voucher and a note explaining why the payment is urgent.
- (2) Urgent payment vouchers received by the Treasury before 10 a.m. on any day will be paid at 1.30 p.m. on the same day. The cheques may be picked from the Treasury at any time after 1.30 p.m.
- (3) Urgent vouchers will only be paid by the Treasury at other times in exceptional circumstances where the reason for urgency is given in a note accompanying the voucher.

### **G.10. PAYMENT TO AN AGENT OF A PAYEE**

- (1) Payment may be made to an agent of the payee only in the following cases:
  - (a) When a special order to pay an agent has been given by the claimant, it should be written separately and attached to the voucher.
  - (b) When a general authority has been given in favour of an agent. In such cases, the order is to be referred to Treasury and a reference to the order will be given by Treasury which is to be quoted on all vouchers payable to that particular claimant.

- (c) Payments to a solicitor on behalf of a client are to be made by cheques made out to the trust account of the solicitor and have a “Not Negotiable” crossing.
  - (d) Vouchers for payments made to persons authorized to receive money as attorney, executor or administrator are to be noted by the Certifying Officer that the power of attorney, probate or letters of administration, as the case may be, has been produced and in the case of powers of attorney that it has not been revoked.
- (2) In all cases where payment is to be made to an agent the name of the original claimant is to be shown on the voucher and the name of the agent beneath that of the claimant with a note to show that the amount is to be paid to the agent.
- (3) The cheque is not to be released from the Treasury unless and until the claimant or person authorized to pick it up has positively identified himself.

### **G.11. PAYMENT WITHOUT PRODUCTION OF PROBATE OR LETTERS OF ADMINISTRATION**

On the death of any person to whom not more than \$400 is due, the Financial Secretary may authorize payment without requiring the production of probate or letters of administration. Normally, authority will only be given in cases where probate or letters of administration have not been issued and will not be applied for. Every case where this authority is desired is to be referred to the Financial Secretary with full details of the circumstances.

### **G.12. OVERSEAS PAYMENTS**

Vouchers for payment overseas are to be forwarded to the Treasury in the normal way but clearly marked “overseas” across the top edge of the voucher form. Treasury will arrange for the payment in the most appropriate manner e.g. bank draft, electronic remittance/transfer, telegraphic remittance, or cheque on its overseas bank accounts.

### **G.13. CLAIMS TO BE PAID BY CHEQUE**

- (1) All claims are to be paid by cheque except where payment by other means has been authorized by the Financial Secretary. See however Part H in respect of interdepartmental transactions.
- (2) Each cheque is to be accompanied by an Advice Note, which is normally a carbon copy of the voucher, to advise the claimant of the purpose of the payment.

### **G.14. DRAWING OF CHEQUES**

Officers drawing cheques are to ensure that:

- (a) The writing, figures and signature are clear and legible;
- (b) The name of the payee is correctly shown;
- (c) Amount in words and figures agree;

- (d) Sums expressed in words or figures are written as near as possible in the left of the space provided;
- (e) No blank spaces are left either between the money symbols or between words representing the amount of the cheque, and that after words or figures of the amount lines are drawn to prevent any fraudulent additions to words or figures;
- (f) The cheque is correctly dated;
- (g) The date, amount of the cheque, the payee's name and, where applicable, the voucher number are entered on the cheque butt or other record; and
- (h) The amount of the cheque agrees with the total amount of the voucher. That cheques are drawn to order and if they are to be sent through the post are crossed "Not Negotiable". The crossing may be omitted for salary and wages cheques or in any case where the payee specifically requests for an open cheque.

#### **G.15. SELF-RECEIPTING CHEQUES**

- (1) All Samoan Government cheques for use in Samoa are to be of the self-receipting type and the receipt on the cheque is the only receipt required.
- (2) The suitability of the size of the Cheque forms shall be determined by the Bank dealing with the Treasury.

#### **G.16. LOST CHEQUES**

- (1) If a payee reports that a cheque has been lost or not received by him, the Treasury will immediately instruct the bank to stop payment.
- (2) If such a loss is reported to a departmental officer, he is to notify the Treasury immediately, and on no account other than as provided in G.17 may he or his department issue instructions to the bank for payment to be stopped on the cheque, or for it to be met at a later date.
- (3) If the payee admits that he has received the cheque, he shall, unless the Financial Secretary otherwise directs, furnish an indemnity bond and advertise the loss at least twice. The indemnity bond and a copy of the newspaper advertisement must accompany any application to the Financial Secretary for authority for re-issue of cheque.
- (4) If the payee reports that he has not received the cheque, enquiries are to be made with the Post Office or messenger. If the cheque is not traced the Financial Secretary may authorize the issue of a duplicate cheque. This fact shall be recorded on the voucher together with a statement that the proper enquiries have been made without any result.
- (5) Where a cheque has been lost by a bank, the banker's original letter acknowledging the loss is to be forwarded to the Treasury in support of an application for authority to issue a duplicate cheque.
- (6) No duplicate cheques are to be issued without the specific authority of the Financial Secretary except as provided in Instruction G.17 for stale cheques.

### **G.17. STALE CHEQUES**

- (1) The list of cheques issued but not presented for payment to the Bank for six months or more after the date of issue shall be reviewed at least twice per year. Where the addresses of payees are readily available, notices shall be sent requesting them to send in the cheques for re-dating. On receipt, the date of the cheques shall be amended to the current date and the amendment signed by the officer authorized to sign the cheques. They are then to be returned to the payee with a request that they be presented for payment promptly.
- (2) Where the payee does not reply to the notice or where no notice has been sent out payment of the original cheque shall be stopped by sending advice in writing to the bank and a duplicate cheque issued and paid into the Treasury Account and credited to the Unclaimed Money Account. A receipt, explaining the circumstances for non-payment and crediting the amount to Unclaimed Money Account shall be attached to the original payment voucher.
- (3) If at any time a claim is received for payment of any amount paid to the Unclaimed Money Account, a new voucher is to be prepared and sent to the Treasury for payment. The receipt number and the date of the payment to the Treasury Account shall be recorded on the voucher and the amount shall be charged to the Unclaimed Money Account. The voucher must bear a certificate to the effect that the amount has not been previously refunded

### **G.18. RECEIPTS FOR PAYMENTS**

- (1) Receipts are to be obtained for all payments of public money except that Treasury will not insist on receipts being obtained for payments not exceeding \$1.
- (2) Where payment is made by receipt type cheque, the paid cheque is a sufficient receipt, See G.15 (1).
- (3) If payment is made otherwise than by receipt type cheque, a written receipt in ink or indelible pencil is to be obtained at the time payment is made or if the payee normally issues his own specially printed receipt form, the receipt obtained should be on that form.
- (4) If the payee is unable to write, the mark of the payee is to be witnessed and endorsed by a senior officer other than the paying officer.
- (5) In any case of doubt as to the receipt to be obtained or the adequacy of a receipt, the Treasury is to be consulted.

### **G.19. CERTIFYING OFFICERS – APPOINTMENT AND RESPONSIBILITIES**

- (1) Every accounting officer, including a Head of a Department, authorized in writing (Form TY10) by the Financial Secretary to certify the expenditure of public moneys on behalf of the Government, subject to the Financial Secretary's directions in writing, is a "Certifying Officer" within the meaning of these Instructions.
- (2) Certifying Officers will be held responsible:
  - (a) That the vouchers they certify are properly completed in the correct form and that no erasure has been made in the total amounts. Any alteration in the total amounts must be initialed by the certifying officer.

- (b) That the particulars of the claim are stated in such a manner as will enable the calculations to be readily checked.
  - (c) That the vouchers are signed by the claimant where necessary, or are supported by invoices.
  - (d) That the blank spaces between the amounts in words are ruled through.
  - (e) That the correct charge appears on the voucher.
  - (f) That the expenditure has been properly authorized and that reference is made to the authority for expenditure.
  - (g) That claims for refunds of disbursements made when travelling on official business, or on appointment, are not excessive, and are supported where necessary by receipts.
  - (h) That the service has been rendered to the Government.
  - (i) That the price is reasonable or in accordance with contract.
  - (j) That the certificate on the voucher is completed.
  - (k) That all discount shown on orders or invoices are deducted, and that the voucher is submitted to Treasury for payment in time to obtain any discount due.
  - (l) That where payment is made under power of attorney that the power of attorney has not been revoked.
  - (m) That the vouchers are made out in the name of the claimant whose full address must be supplied.
  - (n) That if duplicate invoices or orders or requisitions are attached, to certify that the claim has not previously been paid.
- (3) Where a certifying officer has also been authorized to pass accounts for payment, he shall not act in the dual capacity in respect of any one claim, unless specially authorized by the Financial Secretary to do so.
  - (4) A certifying officer shall not certify his own claim if other certifying officers are available, if not, the voucher is to be noted "No other certifying officer available."

## **G.20. PAYING OFFICERS – APPOINTMENT AND RESPONSIBILITIES**

- (1) Every accounting officer, including a Head of a Department, authorized in writing by the Financial Secretary to pass vouchers for payment and sign cheques on behalf of the Government, subject to the Financial Secretary's directions, is a "Paying Officer" within the meaning of these Instructions.
- (2) The Financial Secretary will notify the Bank concerned of the appointment and supply the Bank with specimen signatures of the appointee.
- (3) The paying officer passing any account for payment is to initial the voucher in the space provided.
- (4) The paying officer approving the payment is responsible:

- (a) That the voucher has been properly certified.
- (b) That the charging is correct. (Any alteration necessary is to be initialed by the Certifying Officer).
- (c) That the relative authority is quoted on the voucher or copies of relative orders are attached.
- (d) That the claims are entered in the payment register.

### **G.21. OVERSEAS IMPREST ACCOUNT**

- (1) Overseas Imprest Accounts are operated under Treasury control as a means of making payments in overseas countries.
- (2) When paid vouchers are received from the overseas imprestees, they may be referred to the departments for charging. Departments are to insert the charge and certify the vouchers and return them to Treasury within three (3) working days. The schedule forwarded and all vouchers are to be returned intact.
- (3) Vouchers which require certification by more than one department will be forwarded to departments on a separate schedule. Priority is to be given to this schedule which is to be dealt with and forwarded direct to the next department indicated on the covering route sheet within forty-eight (48) hours of receipt.
- (4) Freight vouchers are to be certified by the Accounts Division of Treasury. The ACEO will provide departments with details of amounts charged to departmental expenditure items for freight.
- (5) If in any case a department considers it is unable to charge and certify a voucher the Treasury is to be immediately advised and any instructions given by Treasury are to be followed in order to get the voucher cleared promptly.

### **G.22. POSTAGE STAMPS**

A Departmental Head may authorize the opening of a stamp register in his department. He may also fix the maximum amount of the account, but it is not to exceed \$10 without the specific approval of the Financial Secretary. The Senior Accounting Officer is to ensure that claims for replacement are submitted from time to time, so that a reasonable stock of stamps is on hand at all times.

### **G.23. IMPREST ACCOUNTS**

- (1) The authority of the Financial Secretary is to be obtained before an imprest account whether temporary or permanent is opened and to the appointment of any person as imprestee.
- (2) On the change of an imprestee the outgoing imprestee is to obtain a clearance from the new imprestee for all money, paid vouchers or other documents handed over. A copy of the clearance is to be retained in the department.
- (3) An imprestee is debtor to the Government for all money advanced to him and not accounted for.

- (4) An imprestee may delegate routine duties but shall remain responsible. He may not delegate the duties of signing cheques, statements or vouchers for reimbursement.
- (5) Imprest moneys are to be kept separate from any other money or funds which the imprestee may handle.
- (6) No money is to be paid into an imprest account other than that provided by the Treasury for the purpose of funding the imprest account.

## **G.24 FUNDING AND REIMBURSEMENT OF IMPREST ACCOUNTS**

- (1) For the initial funding a TY1 voucher in the name of the imprestee for the amount of the advance as approved by the Financial Secretary is to be submitted to the Treasury.
- (2) For reimbursement a similar voucher for the amount expended during the period is to be submitted to the Treasury. The voucher is to be supported by receipts for all amounts expended and a certificate by a responsible officer of the amount of cash on hand.

## **G.25 PAYMENTS FROM IMPREST**

- (1) An imprestee may only make payments of a type approved by the Financial Secretary.
- (2) Each payment is to be supported by a certified voucher and a receipt.
- (3) The imprestee is responsible to see that all payments are properly approved and are in accordance with the Treasury Instructions.

## **G.26. IMPRESTEE'S CASH BOOK**

An imprestee is to maintain a cash book in which all reimbursements and payments shall be entered. This cash book is to be balanced regularly and reconciled with the cash on hand.

## **G.27. ACCOUNTABLE ADVANCE FOR NORMAL OPERATION:**

### **G.27.1. Accountable Advances and Approving Authority<sup>4</sup>**

The Financial Secretary may approve accountable advance, for any Head of Department, officer or, or a person authorizing to receive money (TY10B) in the service of the Government for expenditures that does not link to the normal business expenditure, and for traditional and transport assistance to participant or a group of people in a training. The Accountable Advance is approved and must acquit for the purpose it was intended for. The Financial Secretary reserves the right to disapprove any request given that all type of expenses must go through the normal procedures as highlighted in G2 (4).

### **G.27.2. Conditions of Advance**

The officer, who has taken the accountable advance as approved by the Financial Secretary shall submit receipts, in respect of all the expenses met out of the advance amount for the purpose it was intended for.

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<sup>4</sup> Section 118 of Public Finance Management Act 2001

- (1) The accounting officers in the Department concerned shall be primarily responsible to ensure that:
  - The accountable advance expenses is fully accounted for by the officer;
  - The statement of expenses submitted by the officer is fully supported by receipts. In all such cases the explanation for non-production of receipts shall be recorded;
  - The unspent portion of the accountable advance with the expenses must agree with the total amount of advance approved and given to the officer unless expenses exceed the amount of the advance;
  - The Financial Secretary must be supplied with this statement within fourteen days after the cheques has been produced with the receipt of the unspent portion of the accountable advance credited to the Department vote item
- (3) Any money unaccounted for in respect of the advance, must be repaid by the officer concerned at the time of submitting his statement of expenses unless directed otherwise by the Financial Secretary.
- (4) If, at the end of thirty (30) days, the total of the advance has not been accounted for, as set out above, then it is to be recovered from the salary or other emoluments due to the person concerned, at the rate of up to one-fifth (1/5) of each gross salary payment or other emolument until the total amount outstanding is repaid.

Each person receiving an accountable advance for overseas travel must sign a certificate to acknowledge that he understands the conditions attached to the advance before receiving an Accountable advance cheque.