

MINISTRY OF ECONOMY CIRCULAR

MINISTRY OF ECONOMY

P.O. BOX 2212, GOVERNMENT BUILDINGS, SUVA

PHONE : 330 7011, FAX : 330 0834 / 330 8654

CIRCULAR NO: 08/2020-2021

From: Acting Permanent Secretary for Economy

30 April 2021

To: All Permanent Secretaries
Heads of Departments
High Commissioners
Ambassadors in Fiji Foreign Missions

FIN: 60/36

Subject: 2020-2021 CLOSING OF ACCOUNTS, PROCESSES & PROCEDURES

1.0 Objective

1.1 This Closing of Accounts Circular outlines the mandatory procedures that **Ministries/Departments** must comply with to properly regularise and close off the financial year ending at **31 July 2021**.

2.0 Legislative Requirements

2.1 **Section 28** of the Financial Management Act 2004 ('FMA') states that Heads of Agencies are responsible for the preparation of Agency Financial Statements and the subsequent reporting in accordance with **section 50** of the FMA and Division 2, sections 69 and 70 of the Finance Instructions 2010 ('FI').

2.2 As per clause 2.1 above, **Whole of Government Financial Statements** are compiled and reported in accordance with section 45 and 46 of the FMA.

3.0 Status of the Accounts & Finance as at 29 April 2021

3.1 Ministries/Departments must ensure that open payables, outstanding Local Purchase Orders ('Purchase Orders'), un-presented cheques ('UP'), un-cleared stale cheques or delay/non-submission of reconciliations are completed by **30 July 2021**. **Clause 4.3 will be activated from 03 May 2021 to eliminate/reduce issues highlighted above.**

4.0 Purchase Orders

4.1 The cut-off date for issuing of Purchase Orders for normal operations is **01 June 2021**. All Purchase Orders that have not been issued to the supplier or in case Purchase Orders issued but service not rendered, the process needs to be completed by **09 June 2021**.

4.2 Thereafter, from **02 June to 16 July 2021**, new Purchase Orders shall only be raised and issued to procure **essential goods & services**. This will strictly include the following: **fuel & oil, rations, purchases related to emergency health services and for flights and hiring of boats and vessels in exceptional circumstances duly authorised by the respective Head of Budget Sector Agency ('HoBSA')**.

4.3 Prior approval needs to be obtained from **Ministry of Economy ('MoE')**/ Manager Financial Management Information System ('FMIS') through Acting Head of Treasury for Purchase Orders in excess of **\$10,000 per day** till the end

of this financial year 2020-2021. **Entering into any new contracts shall cease for this financial year except in extreme cases which would require prior approval from the Acting Permanent Secretary for Economy.**

- 4.4 Ministries/Departments are to plan all procurement to ensure Purchase Orders are prepared and approved prior to **01 June 2021** and that all payments through Purchase Orders are made by **16 July 2021**.
- 4.5 Any procurement from **19 July to 29 July** shall be either through direct payment or through pro-forma invoice and the **delegation for this period is given to the Permanent Secretaries or the Heads of Department for essential and emergency procurements** for the operation of the Ministry/Department or the country as a whole. This procurement is limited to the **daily cash flow ceiling** and MoE will review this on a case by case basis, should there be a need for any procurement above the limit.
- 4.6 All outstanding Purchase Orders and Payment Vouchers are to be actioned accordingly by **16 July 2021**. Pending Purchase Order Report [**PO556**] can be extracted to view all outstanding Purchase Orders on a daily basis.
- 4.7 All open purchase orders will be cancelled by the **Ministry of Economy (FMIS)** by **19 July 2021**.

Date	Process To be Completed
9 June 2021	August 2020 to May 2021 LPOs to be cleared
01 June 2021	Last day to generate Purchase Orders (Normal Operations)
02 June to 16 July 2021	Purchase Order for essential items only, authorised by respective HoBSA (Ministry/Department) and the Permanent Secretary for Economy (procurements in excess of the daily limit)
19 July 2021	MoE to cancel all open outstanding Purchase Orders
19 July to 29 July 2021	Direct payment or payment through Proforma Invoice authorised by the respective HoBSA (Ministry/Department) for essential items as per the daily limit.

5.0 Payments

- 5.1 HoBSA must ensure that expenditures are correctly recorded and are within their Budget Provision for the financial year ending **31 July 2021**.
- 5.2 All payments for expenditure incurred in the financial year ending **31 July 2021** should be made by **4.00 pm on 29 July 2021**. **Note** - backdating of cheques to make payments in the new financial year 2021-2022 is strictly prohibited and is a breach of the Financial Regulation and Public Service code of conduct.
- 5.3 HoBSA and Accounting Heads need to ensure that only goods or services that are categorised as essential are considered for payments from **02 June to 29 July 2021** with all payments to be made by **29 July 2021**.
- 5.4 In the past, it has been noted that some Ministries/Departments tend to engage in non-essential purchases especially where there are savings and failure to comply may result in a surcharge.

- 5.5 All major payments including **contractual payments** and **indent payments** in excess of the authorised daily limit shall be submitted to MoE (**Financial Operations**) by **13 July 2021**. Ministries and Departments are requested to plan their expenditures well, especially payments that are contractual in nature as the **Ministry of Economy will strictly not accept any 'excess approval request' after 13 July 2021**. Ministries/Departments are advised to liaise with the contractors/vendors for contractual or obligatory payment to ascertain the completion time or progressive claims for ongoing projects.
- 5.6 Any request for manual payment of salaries and wages shall be as per **Finance Circular 10/2017** and this must be submitted with duly completed FS02 form and should reach MoE (Payroll) by **21 July 2021**.
- 5.7 Open Payables & Undisbursed vouchers for **August 2020 to May 2021** should be cleared by **04 June 2021**.
- Open Payables Report [**AP711**] – all vouchers raised in the system and has not been paid.
 - Undisbursed Vouchers Report [**AP741**] – vouchers paid but have not been recorded in the general ledger.

Date	Process To be Completed
04 June 2021	Open Payables and Undisbursed vouchers for August 2020 to May 2021 to be cleared.
13 July 2021	Payments for approval above as per the daily ceiling limit per day closes leaving payments for essential items/services only.
21 July 2021	Request for manual payment of salary/wages
29 July 2021	All payments to be made by this date

6.0 Revenue Lodgements

- 6.1 All revenue collected as at **30 July 2021** must be deposited to the respective **Consolidated Fund Account ('CFA')** or the Trading and Manufacturing account by **4.00 pm (the last working day of this financial year)**. In remote areas where banking facilities are not available, lodgements are to be made at the nearest **Post Office**.
- 6.2 All dishonoured cheques returned will be adjusted in accordance with **Finance Instructions 33(5)**.
- 6.3 At the end of this financial year (**2020/2021**), Ministries/Departments are to prepare the list of all dishonoured cheques and assess the probable and possible to ascertain the likely recoverability of these cheques.
- 6.4 All Ministries/Departments Bank Lodgement Clearance (**'BLC'**) account must be reconciled and posted to correct revenue allocations by **06 August 2021**. BLC transactions cleared by adjusting Trust or Revolving Fund Account is strictly not allowed.

Due Date	Process To be Completed
30 July 2021	All revenues to be deposited in the banks
06 August 2021	BLC Accounts are reconciled and correctly posted to respective Heads revenue allocations.

7.0 Monitoring of Unpresented Cheques/Stale Cheques/Board of Survey

7.1 Monitoring of Unpresented Cheques

7.1.1 All unpresented cheques must be reconciled with General Ledger and Drawings Account balances, if any discrepancies, this should be adjusted before **12 August 2021**.

7.1.2 Ministries/Departments are encouraged to do online payment however in cases where it necessitates for a cheque to be issued, direct deposit should be done to the vendors account rather than the issuance of physical cheques. This to be completed by **4.00 pm** on **29 July 2021** as this is the last day for payments for this financial year (**2020-2021**).

7.2 Stale Cheques

7.2.1 As per **Section 33 (3)** of the **Finance Instructions 2010**, Ministries/Departments are encouraged to make regular adjustments for stale cheques to avoid any future audit queries.

7.2.2 All stale cheques must be cleared by **06 August 2021**.

7.2.3 Ministries/Departments must do regular follow-ups to avoid cheques becoming stale after six months. It is encouraged that apart from replenishment of imprest, all payments need to be done online. The responsibility of clearing cheques is vested on Ministries/Departments and not on the Ministry of Economy.

7.3 Board of Survey

7.3.1 Accounting Heads must ensure that an Annual Board of Survey ('**BoS**') has been carried out for **Assets** and **Cheques** by **27 August 2021**.

7.3.2 In accordance with **Clause 49 of the Financial Instructions**, **Annual BoS** must be conducted by three independent officers, not in any way associated with the custody of the assets.

7.3.3 A BoS verification must satisfy the following:

- a. the physical existence and condition of assets; and
- b. the value of unpresented cheques in the Drawings Account.

7.3.4 A copy of the **BoS** report on assets must be submitted to **MoE** (Head of Administration) requesting for the write-off in accordance with **Section 57** of the **FI** and as for **BoS** for Drawings Account for (cheques) must be submitted to :

- i. **Ministry of Economy** (Financial Reporting); and

ii. **The Office of the Auditor General (OAG)**

Due Date	Process To be Completed
29 July 2021	All cheque deposits or online payments to be processed by 4pm on 29 July 2020
06 August 2021	Clear Stale Cheques
12 August 2021	Reconcile discrepancies in unrepresented cheque listing
27 August 2021	Board of Survey Report submitted to MoE and Auditor General (Assets and Unrepresented Cheques)

8.0 Month End Journal Adjustments for July 2021

8.1 Journal Inputs

- 8.1.1 All journals for July 2021 should be processed by **06 August 2021**.
- 8.1.2 The first General Ledger report for **July 2021** will be released by MoE on **11 August 2021**.
- 8.1.3 Posting of all supplementary Journals and regularisation of expenditure will be processed daily until **18 August 2021**.
- 8.1.4 The final General Ledger report will be issued by FMIS on **24 August 2021**.

8.2 Clearance of SLG 84

- 8.2.1 All requests for the release of donor funds shall reach MoE no later than **10 June 2021**.
- 8.2.2 All unutilised funds in **SLG 84** are to be returned to the originating Ministry/Department through Journal Vouchers with justification by **09 July 2021**.

8.3 Inter-Department Clearances

- 8.3.1 All Inter-Department Clearance (**'IDC'**) account transactions are to be cleared and all misallocations are to be adjusted by **06 August 2021**. It is advisable that all Form 'S', copies of Journal Vouchers, and other forms of advice necessary for clearance of interdepartmental transactions between Ministries/Departments be completed by **30 July 2021**.
- 8.3.2 All IDC are to be zeroised by **06 August 2021** and reconciliations to be submitted to MoE (**Financial Reporting**) by **27 August 2021**.

Due Date	Process To be Completed
10 June 2021	All requests for the release of donor funding to reach Ministry of Economy
09 July 2021	Unspent balance in SLG84 returned to originating Ministry and justification provided of unspent funds.
30 July 2021	All Form 'S' for IDC to be submitted
06 August 2021	IDC reconcile to zero balances
06 August 2021	All journals to be processed
11 August 2021	GL report to be issued by MoE (FMIS)

18 August 2021	Posting of supplementary journals and regularisation of expenditure
24 August 2021	Final GL report to be issued by MoE (FMIS)
27 August 2021	IDC reconciliation to be endorsed and dispatched to FMIS

9.0 Imprest

- 9.1 The provisions of **Section 34** of the **Finance Instructions 2010** must be complied with while retiring imprest. **All imprest must be retired by 16 July 2021.**
- 9.2 Under no circumstances imprest amounts are to be transferred to any revolving fund account for the purpose of clearing the account. Imprest Warrants for the new financial year (**2021-2022**) will be processed upon the receipt of the reconciliation for the current financial year (**2020-2021**) and warrants will be issued for the same by **20 August 2021.**

Due Date	Process To be Completed
16 July 2021	Imprest cash balances to be banked
20 August 2021	Issuance of Imprest Warrants for new financial (2021-2022)

10.0 Virements

- 10.1 Ministries/Departments must ensure that virement warrants are duly completed as per the checklist, authorised/endorsed and submitted to MoE (**Budget and Planning**) no later than **13 August 2021** and to FMIS by **20 August 2021 for loading and regularising of expenditure.**
- 10.2 Virement warrants that will be processed as per **10.1** above shall only be for obligatory payment/contractual payment, all other virements shall be approved by **30 of July 2021.**
- 10.3 Ministries/Departments should monitor all expenditures under each appropriation to ensure that there is no over-expenditure.
- 10.4 Accounting Heads must ensure that ledger reconciliations are carried out regularly and virements raised in a timely manner.
- 10.5 Ministries/Departments should regularly check the budget loading and advice FMIS on any discrepancies as soon as possible. The cut-off date for acceptance of virements for updating by FMIS will be **20 August 2021.**

Due Date	Process To be Completed
30 July 2021	All virements for non-obligatory payment shall be made and approved
13 August 2021	Virements submitted to Budget & Planning Division
20 August 2021	Closing date for FMIS to load virements

11.0 Requisition To Incur Expenditure and Government Tender Board

- 11.1 All Tender Board approvals to be obtained by **28 May 2021** if funds are to be sourced from the current financial year budget **2020-2021**. Ministries/Departments are advised to consult their desk officers at the Fiji Procurement Office to ascertain the last Tender Board meeting in May for this financial year.

Due Date	Process To be Completed
28 May 2021	Closing date for Tender Board approvals for 2020-2021 financial year

- 11.2 The last day for Request to Incur Expenditure ('RIE') submission for this financial year (**2020-2021**) is **18 June 2021**.

Due Date	Process To be Completed
18 June 2021	Last day for RIE submissions

12.0 Reconciliations/Clearance of Accountable Advances

- 12.1 All reconciliations must be verified and certified by the Accounting Heads and authorised by the **HoBSA** and to be submitted to MoE (**Financial Reporting**) by **27 August 2021**.

- 12.2 Accounting Heads must ensure that all necessary adjustments for the **Drawings Account** is regularised and correctly reflected in the General Ledger through Supplementary Journal Vouchers by **18 August 2021** if not done by **10 August 2021**. FMIS will issue the final GL report inclusive of all adjustments by close of business on **24 August 2021**.

- 12.3 Ministries/Departments are advised to regularise all misallocation/over-expenditure by **18 August 2021** and reflect the actual unrepresented cheque balance in the drawings account ending **31 July 2021**.

- 12.4 Ministries/Departments must ensure that Accountable Advances issued from **August 2020 to June 2021** is retired/cleared by **16 July 2021**. Advances issued in **July 2021** to be retired/cleared by **29 July 2021**.

Due Date	Process To be Completed
16 July 2021	Clearance/ Retirement of Accountable advance (August 2020 - June 2021)
29 July 2021	Advances issued in July 2021 to be retired/cleared
18 August 2021	Misallocation/over-expenditure to be regularised
27 August 2021	Reconciliations to be submitted to MoE

13.0 Arrears of Revenue

- 13.1 The recovery of revenue in arrears (**debts owed**) for the final quarter ('**May-July**') of **2021** must be submitted to MoE (**Debt and Cashflow Management Unit**) by **27 August 2021** and the same to be incorporated in the Accounts and Finance Report.

- 13.2 HoBSAs are to ensure that proper analysis is done for revenue in arrears and also an action plan is prepared to improve the revenue in arrears recovery for the new financial year (2021-2022). A report to be submitted to MoE by **27 August 2021**.

Due Date	Process To be Completed
27 August 2021	Analysis to be provided to MoE on the current and how to manage future revenue in arrears collection.

14.0 Trading & Manufacturing Activity

- 14.1 Trading & Manufacturing Activity ('TMA') Business Plan for the new financial year (2021-2022) to be submitted in accordance with **section 29** of the **Finance Instructions** by **28 June 2021**.
- 14.2 The TMA bank reconciliation for **July 2021** is to be submitted to MoE (**Asset Management and Monitoring Unit**) by **27 August 2021** together with:
- A copy of bank statement/bank confirmation of cash at bank balance as at **31 July 2021**; and
 - An unrepresented cheque list as at **31 July 2021**.
- 14.3 The annual stock take certificates for all TMAs as at **31 July 2021** is to be submitted to the MoE by **25 August 2021**.
- 14.4 TMA Managers shall ensure that the stocktake process is undertaken independently in consultation with the Office of the Auditor-General.

. Due Date	Process To be Completed
28 June 2021	Submission of TMA Final Business Plan 2021 -2022
27 August 2021	TMA reconciliation and Trust Fund Account reconciliation
25 August 2021	Submit TMA stock take certificate as at 31 July 2021

15.0 Trust Accounts

- 15.1 Ministries/Departments need to ensure that **Part 9 Section 58** of the **Finance Instructions 2010** is strictly applied when dealing with trust monies.
- 15.2 Ministries/Departments should clear all payroll deduction payments by **29 July 2021** with the exception of the **Fiji National Provident Fund (FNPF)** as FNPF will be processed within the timeframe as stated in the **FNPF Act 2016**.
- 15.3 Ministries/Departments operating Fund 9 (**Main True Trust**) accounts should submit their reconciliation together with a copy of the bank statement to **FMIS** by **27 August 2021**.

Due Date	Process To be Completed
29 July 2021	Payroll deductions to be paid out to the various companies
27 August 2021	Fund 9 True Trust accounts reconciliations to be submitted

16.0 Foreign Mission Accounts

- 16.1 All Foreign Missions controlled by the Ministry of Foreign Affairs ('MoFA') need to submit their acquittals to MoFA HQ by **06 August 2021**.
- 16.2 All foreign currencies held by the missions for the year ending **31 July 2021** are to be converted into Fijian currency using the Reserve Bank of Fiji rates. This is in compliance with **Cash basis IPSAS 2017 (Section 1.6)**
- 16.3 MoFA is to submit all virements for regularisation to MoE by **13 August 2021**.

Due Date	Process To be Completed
06 August 2021	Overseas Mission accounts to be with MoFA HQ
13 August 2021	MoFA to submit all virements for regularisations to MoE

17.0 Tax Deductions

- 17.1 All compulsory Tax deductions are to be paid directly to any Fiji Revenue and Customs Service ('FRCS') office by the due dates to avoid penalties and possible legal action by FRCS.

18.0 Preparatory Procedures and Processes for FY 2021 - 2022

18.1 Budget Loading 2021-2022

- 18.1.1 Ministries/Departments are to submit their Cashflow Forecast for **2021 - 2022 Budget Loading** to MoE (FMIS) by **16 July 2021**.

Due Date	Process To be Completed
16 July 2021	Cashflow forecast for 2021-2022 Budget Loading to be submitted to MoE

19.0 Preparation of Agency Financial Statement

- 19.1 All Agencies are required to prepare their Agency Accounts and arrange submission to the Office of the Auditor-General by **29 October 2021** and a copy to MoE by **26 October 2021**. The Agency financial statement will form an integral part of the **Agency Annual Report**.
- 19.2 **Permanent Secretaries of respective Ministries/Departments** need to ensure that Accounting Heads comply with the above requirements to complete the Agency Financial Accounts for the financial year ending as at **31 July 2021**.

Due Date	Process To be Completed
26 October 2021	Agency Financial Statement to be sent to MoE
29 October 2021	Agency Financial Statement to be sent to Auditor General

20.0 Non-Compliance with the instructions outlined in this Circular

- 20.1 A number of Ministries/Departments failed to comply with the cut-off dates as per **Closing Accounts Circular 2019-2020** and as a result, there was a delay in the submission of **Agency Financial Statements** which impacted the preparation of the Whole of Government Accounts.
- 20.2 MoE will strictly monitor the compliance of processes and timelines stipulated in the Circular.
- 20.3 In addition, MoE will hold approvals for RIEs, virements, authorisation of payments in excess of the daily authorised limit per Ministry / Department among other measures if Ministries and Departments do not comply with the Circular.
- 20.4 In extreme situations, where a Ministry/Department is not able to meet the deadline/cut-off dates listed in this circular, approval must be sought from the Acting Permanent Secretary for Economy prior to proceeding with any transaction.
- 20.5 We look forward to the usual cooperation and support in complying with the timelines and instructions set out in this Circular.
- 20.6 For any further clarifications, please contact Acting Head of Treasury, Mr Nemia Dawai, on 3221265 or email: nemia.dawai@economy.gov.fj or Manager Financial Operations, Mr Atin Chand, on 3221305 or email: atin.chand@economy.gov.fj; or Manager FMIS, Mr Apenisa Korodrau on 3221129 or email apenisa.korodrau@economy.gov.fj.

Thank you



Shiri Gounder
Acting Permanent Secretary for Economy
Encl.

APPENDIX 1: TIMELINES FOR 2020 - 2021 CLOSING OF ACCOUNTS

Dates	Activity	Officer/Agency Responsible	Ref in Circular
01-Jun-21	Cut-off date for issue of LPO's	Accounting Heads	4.1
19-Jul-21	Cancelled open Purchase Orders	Accounting Heads	4.7
29-Jul-21	Complete all payments for all outstanding invoices and commitments for 2020-2021.	Accounting Heads	5.3
13-Jul-21	Cut-off date for Excess Approval submission for 2020-2021 financial year.	Accounting Heads	5.5
21-Jul-21	Request for manual payment of salary/wages	Accounting Heads	5.6
04-Jun-21	Open Payables and Undisbursed vouchers for August 2020 to May 2021 to be cleared	Accounting Heads	5.7
30-Jul-21	Lodgment of all Revenues	Accounting Heads	6.1
06-Aug-21	BLC account zeroed	Accounting Heads	6.4
29-Jul-21	All cheque deposits or online payments to be processed by 4.00pm	Accounting Heads	7.1.2
06-Aug-21	Clearance of all stale cheques	Accounting Heads	7.2.2
06-Aug-21	July 2020 Journals to be processed	Accounting Heads	8.1.1
11-Aug-21	First GL report	MoE (FMIS)	8.1.2
18-Aug-21	Supplementary Journals	MoE (FMIS)	8.1.3
24-Aug-21	Final GL Report	MoE (FMIS)	8.1.4
10-Jun-21	All request for release of donor funding shall reach MoE	Accounting Heads	8.2.1
09-Jul-21	Unutilised SLG 84 funds to be returned	Accounting Heads	8.2.2
06-Aug-21	IDC Clearance	Accounting Heads	8.3.1
27-Aug-21	IDC reconciliation submission	Accounting Heads	8.3.2
16-Jul-21	Retirement of Imprest	Accounting Heads	9.1
20-Aug-21	Issuance of Imprest Warrants	MoE (FO)	9.2
13-Aug-21	Virement submission to Budget & Planning	Accounting Heads	10.1
20-Aug-21	Virement submission to FMIS	Accounting Heads	10.1
30-Jul-21	All virements for non-obligatory payment shall be made and approved	Accounting Heads	10.2
28-May-21	Tender Board approval obtained from FPO for RIE release	Accounting Heads	11.1
18-Jun-21	Final submission for approval of applications for RIE	Accounting Heads	11.2
27-Aug-21	Submission of all Reconciliations to MoE	Accounting Heads	12.1
18-Aug-21	Misallocation/over-expenditure to be regularised	Accounting Heads	12.3
16-July 21	Clearance/ Retirement of Accountable advance (August 2020-June 2021)	Accounting Heads	12.4
29-July 21	Advances issued in July 2021 to be retired/cleared	Accounting Heads	12.4

Dates	Activity	Officer/Agency Responsible	Ref in Circular
27-Aug-21	Report on final quarter recovery of revenue in arrears	Accounting Heads	13.1
28-Jun-21	TMA Business Plan for FY 2020-2021	Accounting Heads	14.1
27-Aug-21	Submission of TMA reconciliation	Accounting Heads	14.2
29-Jul-21	Last day for payment of payroll deductions	Accounting Heads	15.2
27-Aug-21	Fund 9 True Trust accounts reconciliations to be submitted to FMIS	Accounting Heads	15.3
06-Aug-21	Overseas Mission accounts acquittals to be submitted to MoFA HQ	MoFA	16.1
13-Aug-21	MoFA to submit all virements for regularisations to MoE	MoFA	16.3
16-Jul-21	Submission of 2021 - 2022 Budget loadings and cash flow forecast to FMIS	Accounting Heads	18.1.1
26-Oct-21	Submission of Agency Financial Statement to MoE	Accounting Heads	19.1
29-Oct-21	Submission of Agency Financial Statement to Auditor General	Accounting Heads	19.1

APPENDIX 2 – Standard Report for Annual Board of Survey for Cheques

From: _____

ANNUAL BOARD OF SURVEY REPORT ON DRAWINGS ACCOUNT CHEQUES

Department/Division: _____ Station: _____

1. In accordance with the instructions contained in memo dateWe have examined the Drawings Account cheques issued on the last day of the financial year ended (insert date) and report as follows:

2. DRAWINGS ACCOUNT NO. _____ BANK: _____

No.	Particulars	Amount (\$)
i)	Amount of unrepresented cheques at the end of the previous month (30 June (_____))	
ii)	Amount of cheques issued during the month as at 31 July (_____)	
iii)	Total (Add (i) and (ii))	
iv)	Less: Amount of cheques presented during the month of July as per Bank statement	
v)	Less: Voided cheques during the month	
vi)	Amount of Unrepresented cheques as at end of FY 31 July xx	
vii)	Number of the last cheque issued on last day of FY ending 31 July xx	
	Cheque No: _____ Date: _____ Amount: _____	
viii)	The total number of unrepresented cheques at the end of the financial year has been verified with the closing balance of xx	
	Attach certified copy of unrepresented cheque listings from the Accounting Head of the Ministry/ Department	

(A certified Copy of the Unrepresented Cheque listings from the Accounting Head of the Ministry/ Department is to be attached)

3. **GENERAL COMMENTS OF THE BOARD**

The accounts for this year have been checked and verified. Amounts are true and correct to the best of our knowledge with the information provided.

4. **MEMBER OF THE BOARD OF SURVEY**

President

Name: Designation:

Signature: Date:
.....

Member

Name: Designation:

Signature: Date:
.....

Copy to:
Acting Head of Treasury;
Auditor General;
File