Circular No 7
File No. 107/022
Division: Public Expenditure, Policy Coordination Division

Permanent Secretaries
Heads of Departments
Chief Executive Officers

Re: Procedures for Period 13 Payments

The attention of Permanent Secretaries, Heads of Departments and Chief Executive Officers is hereby invited to the following policies and procedures relating to Period 13 payments (i.e. Payments under section 24L of the Financial Administration and Audit (FAA) Act).

1. Execution of Period 13 Payments by the Accountant General’s Department
   (a) Payment requests uploaded prior to March 31 of a financial year, but not executed by the Accountant General’s Department (AGD) before the end of that financial year, shall be treated as Period 13 payments upon execution, provided that warrant allocations are available for the relevant Heads.

   (b) The Accountant General’s Department must execute payments at 1(a) within ten (10) working days following the end of the financial year and must promptly advise MDAs of any payment: not executed.

2. Conditions for Period 13 Payments
   The following conditions must be satisfied for all Period 13 payments:

   (a) The relevant commitment for goods and services must be made before the end of the financial year;

   (b) The contract or purchase order must be issued to the supplier before the end of the financial year; and

   (c) The MDAs must have adequate unexpended warrant allocations on the relevant Heads as at the end of the financial year.

3. Conclusion
   Permanent Secretaries, Heads of Departments and Chief Executive Officers must ensure that this Circular is brought to the attention of all relevant officers in their Ministry, Departments and Agencies.

This Circular repeals Paragraph 3 (1) in respect of Period 13 payments in MOFP Circular No. 2, March 3, 2009 regarding Financial Statements.

Devon Rowe
Financial Secretary

March 26, 2015