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**MINISTRY OF FINANCE AND THE PUBLIC
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CIRCULAR NO. 16

Permanent Secretaries
Heads of Departments
Chief Executive Officers
Chairmen of Boards

**Amendment to the Revised Procedure for Government-Funded Projects, Executive Agencies
Receiving Subventions and Treatment of Object 27 in Preparation of Draft Budgets**

The attention of Permanent Secretaries, Chief Executive Officers, Heads of Departments, and Chairmen of Boards is invited to the following amendments:

Section 1.1 “Budgetary Provisions for Grants and Contributions (Object 27)” of Circular No. 6 dated 2 May 2024 and entitled *“Revised Procedure for Government-Funded Projects, Executive Agencies Receiving Subventions and Treatment of Object 27 in Preparation of Draft Budgets”*.

Section 1.1 is hereby deleted and replaced with the following:

1. Budgetary Provisions for Grants and Contributions (Object 27)

- 1.1 Effective **April 1, 2025**, all Ministries, Departments and Agencies (MDAs) including Executive Agencies (EAs) and Public Bodies (PBs) funded from the Consolidated Fund, shall submit their draft budgets or requirements for supplementary estimates representing the actual nature of the proposed expenditures (example object 21-salary, object 24- utility, etc.) for the relevant Financial Year.

Section 2.1 is hereby deleted and replaced with the following:

2. Treatment of Subventions to Executive Agencies and Public Bodies Funded from the Consolidated Fund.

- 2.1 Effective **April 1, 2025**, all subventions issued to Executive Agencies (EAs) and Public Bodies funded from the Consolidated Fund by way of warrants, shall be treated as expenditure in the books of the Accountant General's Department (Treasury).

Section 3.1 is hereby deleted and replaced with the following:

3. Treatment for Projects Funded from the Consolidated Fund

- 3.1 Effective **April 1, 2025**, the payment of bills for all projects funded directly from the Consolidated Fund shall be done by the Finance and Accounts Branch of the respective Ministries using the Government Financial Management System (GFMS).

These amended dates supersede the previous effective dates of July 1, 2024. April 1, 2024, and September 1, 2024, respectively.

Conclusion

Permanent Secretaries, Heads of Departments, Chief Executive Officers and Chairmen of Boards are asked to ensure that this amendment is brought to the attention of the relevant officers in their MDAs and Public Bodies.



Darlene Morrison, CD
Financial Secretary