



CIRCULAR SAVINGRAM

To: All Chief Executive Officers

From: CEO for Finance

Reference No: 15/23/395

Date: 20 May 2020

Re: Financial Procedures for End of Financial Year 2019/2020

The Public Finance Management Act (PFMA) section 9 (2) stipulates that the *“The authority to expend money or incur expenses or liabilities under an Appropriation Act lapses at the end of the financial year to which that Act relates*

Therefore, as we approach the end of this **unprecedented** Financial Year (FY), Ministry of Finance (MOF) wishes to seek all Ministry/Department/Agency (MDAs) kind assistance in ensuring the following procedural requirements and deadlines are met.

There will be **no exceptions** of any late submission, in order to observe the legal requirement stated above.

	Remarks	Due Dates	Contact Details
1. Procurement Proposals	Procurement proposals (RFQ: Request for Quotation/ RFP: Request for Proposal) are to be submitted to the Central Procurement Unit (CPU) no later than the due date. All purchases that will be procured for tender must receive fund confirmation from BCPD prior to submitting your request to the CPU. For all queries on the Procurement proposals, please email your procurement desk officer directly or <i>Pisila 'Otunuku</i> .	Friday, 29th May 2020	<i>Pisila 'Otunuku at: potunuku@finance.gov.tu</i>
2. Overseas Requisitions	All overseas payments requiring Requisition applications are to be submitted to Treasury Division for processing no later than the due date. For any enquiries, please direct them to <i>Kelela Leha'uli</i> .	Friday, 5th June, 2020	<i>Kelela Leha'uli at: klehauli@finance.gov.tu</i>
3. Development Projects	For MDAs with Donor Fund Projects, please note and ensure to follow closely these procedures: <ul style="list-style-type: none">All requests for transfer of funds to outer islands are to be submitted	Friday, 5th June 2020	<i>Tu'itamala Vaka at: tvaka@finance.gov.to</i>

	<p>for processing no later than the due date.</p> <ul style="list-style-type: none"> All remaining funds that were transferred to outer islands during the FY should be transferred back to Tongatapu location no later than the due date. Vote reconciliations for end of FY2019/20 are required to be submitted to our Development Section, Treasury, no later than the given date. Reconciliation for end of FY2019/20 is required to enable revote (carry forward) of project balances to new FY2020/21 before any expenses are to be paid. Failing to submit the vote reconciliation will delay revote of balance. <p>For all queries relating to development projects, please contact our Development Section or <i>Tu'itamala Vaka</i>.</p>	<p>Friday, 26th June 2020</p> <p>Friday, 17th July 2020</p>	
4. Revenues	<p>All MDAs are to provide a List of Revenue Arrears as at 31st May 2020 no later than the due date. Please <u>ensure</u> that appropriate action is taken to collect all revenue arrears before closure of FY 2019/20.</p> <p>All normal banking and revenue recording will continue with its normal processes until the due date. Please <u>ensure</u> that all collection of revenue up to the <i>30th June</i> must be paid-in to the Bank or MOF Cashier on collection date. MOF will open on the due date until 9:00 pm in order to receive any late pay-ins. For any revenue queries please contact <i>Kelela Leha'uli</i>.</p>	<p>Friday, 5th June 2020</p> <p>Tuesday, 30th June 2020</p>	<p><i>Kelela Leha'uli</i> at: klehauli@finance.gov.to</p>
5. Applications for Transfer of Funds	<p>All applications for Transfer of Funds are to be submitted to our Budget & Corporate Planning Division (BCPD) no later than the due date. Please ensure that votes identified to transfer from have sufficient funds to avoid queries and long delays in processing. For enquiries in this regard,</p>	<p>Monday, 8th June, 2020</p>	<p><i>Toakase Palelei</i> at: tpalelei@finance.gov.to</p>

	please contact your budget desk officer or <i>Toakase Palelei</i> .		
6. Payment Request Letters through Banks	All Payment Request Letters for transfer payments through banks (NRBT/ BSP/ ANZ /TDB) are to be submitted to our Accounts Section, Treasury Division, no later than the due date. For any related enquiries, please contact Treasury Division or <i>Makeleta Siliva</i> .	Friday, 19th June, 2020	<i>Makeleta Siliva at:</i> msiliva@finance.gov.to
7. Purchase Order Request Forms	All Purchase Order Request Forms are to be submitted to our Budget Division for endorsement no later than the due date. For any further queries, please contact your budget desk officer or <i>Toakase Palelei</i> .	Monday, 8th June, 2020	<i>Toakase Palelei at:</i> tpalelei@finance.gov.to .
8. Purchase Order Payments	All complete Purchase Orders (Expenditure/ Refunds) are to be submitted for payments no later than the due date. All queries relating to processing of Purchase Orders in SUNSystem, please contact <i>Nanise Lolohea</i> .	Friday, 12th June, 2020	<i>Nanise Lolohea at:</i> nlolohea@finance.gov.to
9. Journal Vouchers	From now until end of FY, please ensure Journal Vouchers are to be submitted to Treasury Division as soon as Purchase Orders are received from charged MDAs. You are hereby encouraged to complete this task and deliver to us on a daily basis to avoid omission of revenue. However, please note that all Journal Vouchers are to be submitted to Treasury Division no later than the due date. Please contact Treasury Team or <i>Kelela Leha'uli</i> should you have any queries.	Friday, 12th June, 2020	<i>Kelela Leha'uli at:</i> klehauli@finance.gov.to
10. Trust Funds	All Trust Fund payments incurred during this FY must be submitted to Treasury no later than the due date. For any related enquiries, please contact Treasury Division or <i>Makeleta Siliva</i> .	Friday, 12th June 2020	<i>Makeleta Siliva at:</i> msiliva@finance.gov.to
11. Government Financial System (SUNSystems) Access	All access to SUNSystems will be cut off at 8:00 pm on the due date. For any queries, please contact <i>Nanise Lolohea</i> .	Friday, 12th June 2020	<i>Nanise Lolohea at:</i> nlolohea@finance.gov.to .

<p>12. Staff Salaries</p>	<p>Please <u>note</u> the following conditions for all staff salaries:</p> <ul style="list-style-type: none"> • The last pay dates for the FY2019/20. • The first pay dates for the NEW FY 2020/21 and continuously on a fortnightly basis. • The “pay days” for the new financial year have change from Thursday/Friday to Tuesday/Wednesday. • Due to changes on pay days (to avoid any advance payroll payment) there will be a slight delay in receiving our normal pay, from the last pay days in June 2020. • All salary arrears up to the 15th June 2020 for this FY only, that are yet to be processed must be submitted to Treasury before end of work of due date for processing. <p>For <u>overtime and acting allowance</u> payments:</p> <ul style="list-style-type: none"> • All overtime claims for the period of 1st – 15th June 2020 needs to be submitted to Treasury no later than the due date whereas the overtime for the period 16th – 30th June 2020 are to be submitted to Treasury in July (new FY) to process. • All claims on acting allowances up to the 12th June 2020 for this FY only must submit to Treasury no later than the due date. <p>The approved Government Payroll Payment Schedule for FY 2020/21 (<i>Annex 1</i>) is attached for distribution to your staff. For any queries regarding staff salaries please contact our Salary Section or <i>Kaivei Hoeft</i>.</p>	<p>Thursday, 25th & Friday, 26th June 2020;</p> <p>Tuesday, 14th & Wednesday, 15th of July 2020</p> <p>Thursday, 18th June 2020</p> <p>Thursday, 18th June 2020</p> <p>Thursday, 18th June 2020</p>	<p><i>Kaivei Hoeft</i> at khoeft@finance.gov.to</p>
<p>13. Commitments</p>	<p>All expenditure incurred and committed during the FY shall be paid within this FY. Any outstanding commitment at the end of</p>	<p>Friday, 19th June 2020</p>	<p><i>Nanise Lolohea</i> at: nlolohea@finance.gov.to.</p>

	the FY will be prioritised to be paid and deducted from your MDA's new FY budget which will affect your budget allocation. MDAs are strongly encouraged to exercise prudence and to avoid overcommitting your budget allocation for the financial year. In addition, MDAs are required to submit a commitment report identifying issues for reconciliations and action no later than the due date. For any queries, please contact the Financial Framework team or <i>Nanise Lolohea</i> .		
14. Labour Wages	All Daily Labour wages (L/W) incurred during the period of 15 th – 19 th June 2020 is required to be submitted to Treasury Team no later than the due date. The remainder of the month (24 th – 30 th June 2020) will be claimed in the first week of the new FY. For all queries in relation to L/W and contracts, please contact <i>Meliame Kulitapa</i> .	Tuesday, 23rd June 2020	<i>Meliame Kulitapa</i> at: mkulitapa@finance.gov.to
15. Government Assets	We kindly request your assistance in making arrangement to carry out stock-take at the end of the FY and to update your respective MDA asset records for end of FY. All updated Asset Register as at 30 th June 2020 is required to be submitted to our Asset Management Section no later than the due date. For any queries, please contact <i>'Asisi Po'uhila</i> .	Friday, 31st July 2020	<i>'Asisi Po'uhila</i> at: apouhila@finance.gov.to

Note: Responsibility for settlement of all your MDA's outstanding vouchers for the FY rests with your individual MDAs, so please have your **Accounts team** on standby and to regularly check with Treasury Registry and Counter up to the evening of the close of FY for any queries or requested information regarding your payment vouchers.

Your co-operation in carrying out appropriate actions to meet these deadlines is very much appreciated. This will allow the Ministry of Finance to cater to all your end of financial year demands.


Balwyn Fa'otusia
CEO for Finance



PAYROLL SCHEDULE FOR FINANCIAL YEAR 2020/2021

NO. OF PAY	PAY PERIOD (Fortnight)	ALL PAY DAYS ARE ON TUESDAY & WEDNESDAY
1	1/7/2020 - 14/7/2020	14 & 15 July 2020
2	15/7/2020 - 28/7/2020	28 & 29 July 2020
3	29/7/2020 - 11/8/2020	11 & 12 August 2020
4	12/8/2020 - 25/8/2020	25 & 26 August 2020
5	26/8/2020 - 8/9/2020	8 & 9 September 2020
6	9/9/2020 - 22/9/2020	22 & 23 September 2020
7	23/9/2020 - 6/10/2020	6 & 7 October 2020
8	7/10/2020 - 20/10/2020	20 & 21 October 2020
9	21/10/2020 - 3/11/2020	3 & 4 November 2020
10	4/11/2020 - 17/11/2020	17 & 18 November 2020
11	18/11/2020 - 1/12/2020	1 & 2 December 2020
12	2/12/2020 - 15/12/2020	15 & 16 December 2020
13	16/12/2020 - 29/12/2020	29 & 30 December 2020
14	30/12/2020 - 12/01/2021	12 & 13 January 2021
15	13/01/2021 - 26/01/2021	26 & 27 January 2021
16	27/01/2021 - 9/2/2021	9 & 10 February 2021
17	10/2/2021 - 23/2/2021	23 & 24 February 2021
18	24/2/2021 - 9/3/2021	9 & 10 March 2021
19	10/3/2021 - 23/3/2021	23 & 24 March 2021
20	24/3/2021 - 6/4/2021	6 & 7 April 2021
21	7/4/2021 - 20/4/2021	20 & 21 April 2021
22	21/4/2021 - 4/5/2021	4 & 5 May 2021
23	5/5/2021 - 18/5/2021	18 & 19 May 2021
24	19/5/2021 - 1/6/2021	1 & 2 June 2021
25	2/6/2021 - 15/6/2021	15 & 16 June 2021
26	16/6/2021 - 30/6/2021	29 & 30 June 2021