

TABLE OF CONTENTS

PART 1 - MANAGING GOVERNMENT FINANCES: INTRODUCTION	2-1
PART 2 - GUIDELINES ON FINANCIAL MANAGEMENT.....	3-1
PART 3 - PUBLIC ACCOUNT – NATIONAL GOVERNMENT	4-1
PART 4 - PUBLIC ACCOUNT – PROVINCIAL	5-1
PART 5 - PUBLIC ACCOUNT – LOCAL LEVEL GOVERNMENT.....	6-1
PART 6 - NATIONAL BUDGET	7-1
PART 7 – BUDGET AND EXPENDITURE CONTROL.....	8-1
PART 8 - ACCOUNTABLE AND ACCOUNTING OFFICER	9-1
PART 9 - INTERNAL AUDIT AND AUDIT COMMITTEE	10-1
PART 10 – REVENUE MANAGEMENT.....	11-1
PART 11 – PROCUREMENT – FRAMEWORK AND PRINCIPLES	12-1
PART 12 – MINOR PROCUREMENT	13-1
PART 13 - MAJOR PROCUREMENTS – (COSTING K100,000 AND ABOVE).....	14-1
PART 14 – SUPPLY AND TENDERS BOARDS – OPERATION AND ACCOUNTABILITY	15-1
PART 15 – SPECIAL PROCEDURES FOR CERTAIN CLASSES OF EXPENDITURE	16-1
PART 16 – TRUST FUND AND TRUST ACCOUNTS	17-1
PART 17 – PLANT AND TRANSPORT HIRE AND GOVERNMENT PRINTING CHARGES	18-1
PART 18 – PAYROLL MANAGEMENT	19-1
PART 19 – PROCEDURE FOR THE PAYMENT OF SALARIES, WAGES AND OVERTIME	20-1
PART 20 – ADVANCES MANAGEMENT	21-1
PART 21 – FINANCIAL REPORTING OF PROVINCIAL AND LOCAL LEVEL GOVERNMENT	22-1
PART 22 – FINANCIAL MANAGEMENT OF DONOR FUNDED PROJECTS.....	23-1
PART 23 – ADMINISTRATION OF PROVINCIAL AND DISTRICT SUPPORT GRANTS	24-1
PART 24 – PUBLIC BODIES	25-1
PART 25 – STATUTORY BOARDS AND COMMITTEES – FEES AND ALLOWANCES.....	26-1
PART 26 – EX-GRATIA PAYMENTS AND COMPENSATION	27-1
PART 27 – SURCHARGE AND PENALTY	28-1
PART 28 – LOSSES, DEFICIENCIES AND OVERPAYMENT OF MONEYS	29-1
PART 29 – STORES PROCEDURES	30-1
PART 30 – LOSSES, DEFICIENCIES, OBSOLETE AND UNSERVICEABLE STORES	31-1
PART 31 – PURCHASE AND REPLACEMENT OF MOTOR VEHICLES	32-1
PART 32 – ASSET MANAGEMENT	33-1
PART 33 – SERVICES RENDERED BY ONE DEPARTMENT TO ANOTHER	34-1
PART 34 – ACCOUNTABLE FORMS.....	35-1