

Annex 1

Standing Accounting Instructions

CHAPTER IV—PAYMENTS AND IMPRESTS

RESPONSIBILITIES OF OFFICERS AUTHORISING PAYMENTS

1250. The officer authorising a payment, whether electronically or otherwise, as the first authorisation officer should check and confirm, and is held responsible for, the accuracy of every detail of the payment authorised. He should also ensure that:—

- (a) the payment has been certified by responsible officers in accordance with Instructions 1260 and 1335;
- (b) prices charged are either according to contracts or approved scales, as appropriate;
- (c) authority for the payment (including, where applicable, authority required under Financial and Accounting Regulation 530 and authority for making advance payment) has been obtained;
- (d) the amount of payment agrees with the invoices and/or supporting documents, and the computations and castings have been verified and are arithmetically correct;
- (e) the payees are entitled to receive payment; where payment is to be made to a person other than the payee, there must be adequate documentation to support that this person is authorised and entitled to receive the payment;
- (f) where discount terms are applicable, payment discounts should be obtained, as appropriate;
- (g) payment due date (such as contract due date, if any) is in order;
- (h) stores purchased have been duly taken on charge;
- (i) in the case of refunds of amounts paid to the Government, there is supporting document to substantiate the refund to be made;
- (j) where payments are to be made based on copies of invoice etc., there must be certification by the responsible officer that payment has not been made previously, and
- (k) the payment will not cause an excess over the expenditure authorised.

(June 2007)