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FROM: Chief Executive Officer, Finance & National Planning

TO: All Chief Executive Officers and Heads of Departments

SUBJECT: GUIDE TO PREPARING VIREMENTS

1.0 Objective

- 1.1 The objective of this circular is to inform agencies of the adoption of a Guide to Preparing Virements.
- 1.2 The guide should be used by agencies to assist them in the preparation, verification and approval process and procedures of all virements as required under sections 16 and 17 of the Financial Management Act 2004.
- 1.3 This guide is being issued in addition to the Finance Circular No. 7 circulated on 28 May 2005 in response to wrong virements been processed and approved by a number of chief executive officers. There have also been amendments to the Finance Instructions in April of 2006 vide Legal Notice 10/06.

2.0 Authority to Approve Virements

- 2.1 The guide aims to clearly demarcate the authority to approve virements and the restrictions to the three categories of chief executive officers:
 - i. All agencies;
 - ii. Ministry of Finance and National Planning; and
 - iii. Parliamentary bodies.
- 2.2 The Act sets out the basic accountability requirements for the agencies.

2.3 The Finance Instructions further details the responsibility of CEOs for the authorisation of virements in their respective ministries and departments but with certain restrictions.

2.4 In this way, there is flexibility to allow the processing of virements to allocate resources to areas needed in delivering the outputs more effectively.

3.0 Conclusion

3.1 Chief Executive Officers should ensure that the processes and procedures outlined are strictly followed by all relevant staff members involved in the processing of virements.

3.2 The process and procedures should also be included in the agency's finance manual.

3.3 For any clarifications on the contents of this circular, please contact Zakir Hussain on phone 330 7011 Ext. 2186 or email zhussain@govnet.gov.fj.

3.4 We look forward to your continued support in ensuring the successful implementation of the financial management reforms.

Paula Uluinaceva

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