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CIRCULAR LETTER No. _____/LC/MINMAP/CAB OF 22 SEPT 2020
to clarify contractor payment documents to be submitted for
endorsement to the Ministry in charge of Public Contracts prior to
payment.

**The Minister Delegate at the Presidency of the Republic in
charge of Public Contracts, Authority in charge of Public
Contracts**

To

- **Project Owners ;**
- **Delegated Project Owners.**

My attention has been recurrently drawn to the confusion prevailing over how certain concepts relating to contractors' payment documents are understood and interpreted by many Project Owners and Delegated Project Owners. These concepts are "**final detailed account**" and "**last invoice**" which must be submitted for endorsement to the Ministry in charge of Public Contracts prior to payment in accordance with the provisions of Article 47 (1.f) of the Public Contracts Code which stipulate that the Ministry in charge of Public Contracts "**shall receive a copy of provisional detailed account and endorse the final detailed account for works contracts, or the last invoice for the other types of services**".

Taking into account this provision of the Public Contracts Code, some Project Owners and Delegated Project Owners are often embarrassed, or at least confused, over the types of payment documents to be submitted for endorsement to the Ministry in charge of Public Contracts.

This is why there have been requests for endorsement for final detailed account, which are part of the documents to be forwarded to the Ministry of Public Contracts for the accomplishment of its missions in accordance with Article 47 (2) of the Public Contracts Code which states that "**the Ministry in charge of Public Contracts shall receive from the stakeholders concerned, a copy of all the necessary documents for the accomplishment of its missions comprising especially...the provisional and final detailed account...**".

Moreover, others, without giving due attention or deliberately, pay the last detailed account or the last invoice without obtaining the endorsement of the Ministry in charge of Public Contracts. This is particularly the case with supplies contracts.

These practices, it should be noted, constitute real breaches of public contracts regulations and, consequently, punishable by the sanctions provided for by the laws in force.

In order to put an end to these divergent interpretations which cause lapses of various types, the purpose of this circular letter, on the one hand, is to provide a shared understanding, by making necessary clarifications on the types of detailed account or invoices to be submitted for prior endorsement to the Ministry in charge of Public Contracts before payment. On the other hand, it has the merit of facilitating procedures and thus enabling the various stakeholders in the chain for the processing of documents for the payment of public contracts-related expenditure who are the Project Manager, Contract Engineer, Contract Manager, Project Owner or Delegated Project Owner, grasp and rigorously implement the regulations in force.

I. FOR WORKS CONTRACTS

1. Final detailed account

Pursuant to the provisions of Article 34 of the General Administrative Clauses applicable to works public contracts, the final detailed account shall be drawn up, after completion of works and their provisional acceptance duly pronounced by the relevant committee.

The final detailed account shall be drawn up by the Contractor and signed by each stakeholder excluding the Ministry of Public Contracts, and forwarded to the paying Accountant.

2. Final (definitive) detailed account

The final (definitive) detailed account referred to by the Public Contracts Code is in fact, the general and final detailed account as defined in the above-mentioned General Administrative Clauses in its Article 35.

Depending on the date on which the final acceptance of works is pronounced, the general detailed account shall be drawn up by the Contract Manager or where applicable by the Project Manager within 1 (one) month.

The general detailed account shall then be signed by the Project Owner or Delegated Project Owner and shall become final where it is accepted or considered as such by the Contractor.

This detailed account shall comprise:

- the final detailed account defined above and the possible addenda;
- where applicable the release of the retention fund;
- where applicable the evaluation of exceptional works ordered by the Contract Manager during the warranty period, and not covered by the said warranty;
- the summary of the monthly payments on account and the balance.

The general and final detailed account shall then be submitted for endorsement by the Ministry in charge of Public Contracts, before it is forwarded to the paying Accountant.

In any case, drawing up the general and final detailed account shall be required even where a bond for the retention fund is constituted by the Contractor.

II. FOR SUPPLIES CONTRACTS

1. Last invoice (or last detailed account) for single delivery supplies contracts

In case of single delivery and where the contract stipulates that the supplies are not guaranteed, the invoice drawn up by the Supplier after acceptance, shall be considered as the sole and last invoice (single payment).

In case the contract has a warranty period, the last invoice shall be that drawn up after the final acceptance. This invoice shall possibly take into account the release of the retention fund.

The last invoice drawn up and signed by each stakeholder shall then be submitted for endorsement to the Ministry in charge of Public Contracts, before it is forwarded to the paying Accountant.

2. Last invoice (or last detailed account for partial and successive deliveries supplies contracts

In case of partial and successive deliveries and where the contract stipulates that the supplies are not guaranteed, the last invoice drawn up by the Supplier shall be that drawn up after the last partial acceptance.

In case the contract has a warranty period, the last invoice shall be that drawn up after the final acceptance. This invoice shall take into account the release of the retention fund, where applicable.

The last invoice drawn up and signed by each stakeholder shall then be submitted for endorsement to the Ministry of Public Contracts, before it is forwarded to the paying Accountant.

In any case, drawing up the last invoice (or last detailed account) shall be required for any supplies contract with a warranty period even where a bond for the retention fund is constituted by the contractor.

III. FOR INTELLECTUAL AND OTHER SERVICES CONTRACTS

For these types of contracts, the last payment document (detailed account or invoice) shall be that drawn up after the technical validation or acceptance exercise validating the full completion of works.

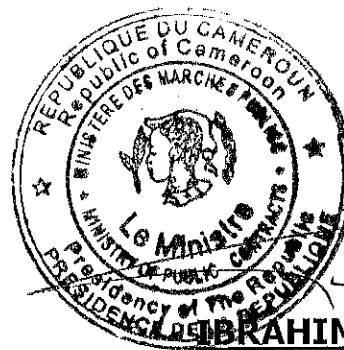
The last payment document drawn up and signed by each stakeholder shall then be submitted for endorsement to the Ministry in charge of Public Contracts, before it is forwarded to the paying Accountant.

Finally, I urge Project Owners and Delegated Project Owners to henceforth systematically submit the final detailed account for endorsement to the Ministry in charge of Public Contracts prior to payment when it comes to works contracts, or the last invoice (or last detailed account) when it comes to other types of services, for compliance with the regulations in force.

I attach the utmost importance to the strict observance of the directives contained in this circular and I enjoin you to give it the widest dissemination among your collaborators concerned.

Copies:

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- SG/SPM
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IBRAHIM TALBA MALLA

The Minister Delegate