

VIRGIN ISLANDS

PUBLIC FINANCE MANAGEMENT REGULATIONS, 2005

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VIRGIN ISLANDS

STATUTORY INSTRUMENT 2005 NO. 87

**PUBLIC FINANCE MANAGEMENT ACT, 2004
(No. 2 of 2004)**

Public Finance Management Regulations, 2005

[Gazetted 1st December, 2005]

The Executive Council, on the advice of the Financial Secretary and in exercise of the powers conferred by section 44 of the Public Finance Management Act, 2004 (No. 2 of 2004), makes the following Regulations:

**PART 1
PRELIMINARY**

- Citation. **1.** These Regulations may be cited as the Public Finance Management Regulations, 2005.
- Interpretation. **2.** In these Regulations,
- No. 2 of 2004 “Act” means the Public Finance Management Act, 2004;
- “allocated stores” means stores the cost of which is chargeable directly to an appropriate sub-head of expenditure;
- “approved form” means a form issued or approved for the purpose by the Accountant General;
- No. 13 of 2003 “Auditor General ” means the Auditor General appointed under section 4 of the Audit Act, 2003;
- U.K.S.I. 1976 “Constitution” means the Virgin Islands (Constitution) Order, 1976;
No. 2145
- “department” means a Ministry or a non-ministerial department of Government;
- “expendable stores” means stores of a consumable nature which may be issued in bulk without subsequent records of detailed issues;
- “general revenue receipt” includes all forms, licences, permits, tickets, discs, electronic devices approved by the Accountant General for use in the collection of revenue;

“stores” means stores of personal property, including plant, equipment, machinery, tools and vehicles, being the property or in the possession or under the control of the Government;

“sub-accountant” means an officer who

- (a) is entrusted with the receipt, custody and disbursement of public money; and
- (b) is required to keep one of the recognised cash accounts, the transactions in which are accounted for to the Accountant General and subsequently embodied in the final accounts of the Government;

“unallocated stores” means stores the cost of which is chargeable to a general sub-head of expenditure and which cannot be charged directly to an appropriate sub-head of expenditure until they are issued for the specific work or service concerned;

“unexpendable stores” means stores which are not of a consumable nature and which have a life assigned to them and which will remain on ledger charge whether in use or in store until they are written-off or disposed of.

3. If an officer is uncertain about

- (a) a duty or responsibility of a person, or
- (b) a procedure to be followed in carrying out a provision of these Regulations,

Reference of matters to Financial Secretary.

the matter shall be referred to the Financial Secretary for his directions.

PART 2 ACCOUNTING OFFICERS

4. (1) The Accountant General is the Chief Accounting Officer and is responsible for the accounting arrangements in each department.

Accountant General.

(2) The Accountant General shall

- (a) control issues out of the Consolidated Fund and ensure that each payment made from the Fund is authorised in accordance with section 60(1) of the Constitution;

- (b) control issues out of other funds established by or in accordance with an Act to ensure that each payment is made for the purpose for which the fund was established;
- (c) maintain accounts of all appropriations made by the Legislative Council;
- (d) ensure that there is sufficient unencumbered balance available out of every appropriation to discharge any commitments payable during the financial year in which the commitment is made;
- (e) pre-audit or examine before issue all vouchers and acquittances for payment of money in order to ensure that they comply with these Regulations;
- (f) provide accounting services to departments in connection with the collection of revenue and the expenditure of public moneys;
- (g) exercise control over all officers in his department and sub-accountants entrusted with the receipt or payment of public moneys;
- (h) take precautions by the maintenance of efficient checks, including surprise inspections, against the occurrence of fraud, embezzlement or negligence;
- (i) act as custodian of all Government securities and other financial instruments;
- (j) receive all moneys accruing to the Consolidated Fund and other funds entrusted to him;
- (k) maintain the central financial accounts of Government including revenue, expenditure, assets and liabilities; and
- (l) prepare monthly and annual financial statements and periodic and special accounting and financial statements as are required for audit and management purposes.

Accounting
Officers.

5. An Accounting Officer shall ensure that

- (a) the financial business of Government for which he is responsible is properly conducted;

- (b) any fund entrusted to his care is properly safeguarded and that money in the fund is applied only to the approved purposes;
- (c) each payment from the vote or fund under his control is properly authorised;
- (d) any information required by the Accountant General or the Auditor General concerning his accounts is promptly made available;
- (e) departmental records are maintained in accordance with these Regulations and any accounting instructions issued by the Accountant General;
- (f) an efficient system of internal control with respect to all financial transactions is maintained; and
- (g) his financial and accounting records are produced for audit on demand by the Auditor General .

6. (1) If an Accounting Officer believes that to comply with a direction given to him by the Minister would be inconsistent with the officer's duties, the officer shall give the Minister written notice of the officer's disagreement and the reasons for the disagreement and place a copy of the notice on record.

Disagreement with Minister.

(2) If the Minister concerned persists with his direction, the Accounting Officer shall act on that direction if it is given to him in writing and is not unlawful.

7. An Accounting Officer shall answer to the Public Accounts Committee of the Legislative Council for the way in which he carries out his duties under the Act when required to do so by that Committee.

Public Accounts Committee.

8. (1) An Accounting Officer is not, by virtue of any duty of the Accountant General or the Auditor General , absolved from his duty to comply or to ensure compliance with the Constitution, the Act, these Regulations and any instructions given to him by the Accountant General.

Accounting Officer not absolved from responsibility.

(2) An Accounting Officer remains responsible for any act which he is required to perform by the Act, these Regulations and any instructions given to him by the Accountant General, even though he has delegated the performance of the act to an officer subordinate to him.

(3) If it is proved to the Financial Secretary's satisfaction that an officer to whom an Accounting Officer has delegated authority for the doing of an

act has exceeded the authority delegated to him, the Financial Secretary may consider that officer to be jointly responsible with the Accounting Officer .

PART 3 ACCOUNTS

Accounting unit.

9. (1) An Accounting Officer shall establish in his department an accounting unit under his supervision.

(2) An Accounting Officer shall ensure that proper arrangements are made in the unit for the disposal of its work.

Vote
accounting.

10. (1) An Accounting Officer shall ensure that expenditure is classified in strict accordance with the expenditure votes.

(2) An Accounting Officer shall maintain control over the expenditure of his department to ensure that an amount provided in an expenditure vote is not exceeded.

(3) In pursuance of his obligation under this regulation, an Accounting Officer shall keep a departmental vote account in the approved form which shall clearly show at all times in respect of each expenditure vote

- (a) the original amount approved by the Legislative Council for the year;
- (b) any supplementary amount approved by the Legislative Council;
- (c) any amount reserved by the Minister;
- (d) any reallocation approved by the Minister under section 24 of the Act;
- (e) each credit to the vote;
- (f) any transfer to be added or deleted;
- (g) each charge or payment made against the vote;
- (h) the total expenditure to date;
- (i) the balance on the vote;
- (j) all outstanding commitments; and

(k) the uncommitted balance on the vote.

(4) A vote account shall be maintained in the following manner:

(a) as soon as a voucher is authorised for payment it shall be entered in the vote account and the entry shall be initialled by the Accounting Officer or any officer authorised by him to do so;

(b) the Accounting Officer or the officer authorised by him shall ensure that expenditure commitments in respect of goods invoiced but not yet paid for, and all other commitments are noted in the commitments column of the vote account;

(c) at the end of each month the vote account shall be reconciled item by item with the Accountant General's accounts;

(d) liabilities, including outstanding commitments, incurred but not paid during the financial year shall be charged to the appropriate expenditure vote account at the end of the financial year.

11. (1) If expenditure covers a variety of services or projects, the Accounting Officer shall maintain appropriate departmental accounts to enable him to control the progress of each service or project. Records relating work to cost.

(2) An Accounting Officer shall maintain a separate account for each service or project.

12. If a charge is incurred by an external agent or agency against a loan or grant in respect of which an appropriation has been made, the Accounting Officer shall ensure that the charge is brought to account against the appropriate expenditure vote. Charges incurred by external agents.

13. An Accounting Officer shall ensure that the balance of each expenditure vote is always sufficient to meet all commitments against that vote for the remainder of the year. Sufficiency of votes.

14. An Accounting Officer shall undertake a regular review of his expenditure vote accounts and report any unfavourable trend to the Financial Secretary. Review of expenditure.

15. (1) A commitment incurred before the end of a financial year for goods or services or an amount due or owing under a contract that remains unpaid Commitments.

at the end of the financial year shall be recorded as a charge payable against the expenditure vote to which it relates and shall be credited by the Accounting Officer to a deposit account.

(2) Subject to subregulation (3), payment may be made from a deposit account for the purpose of settling a commitment recorded as a charge against the expenditure vote in accordance with subregulation (1).

(3) Any part of a payment made in accordance with subregulation (2) which is in excess of the amount charged under subregulation (1)

- (a) shall be charged against the appropriate expenditure vote in the year in which the payment is made; and
- (b) reduces by an amount equal to that excess the amount available for spending under that vote.

Use of vote
balances.

16. (1) An Accounting Officer shall ensure that except with the approval of the Financial Secretary any unexpended portion of an expenditure vote is not

- (a) used to set up a reserve to meet future payments; or
- (b) except in accordance with regulation 15 (1), carried to a deposit or suspense account.

(2) An Accounting Officer shall ensure that stores are not

- (a) drawn from unallocated stores, or
- (b) purchased for use before they are required,

to utilise balances in the expenditure vote account which would otherwise lapse at the end of the financial year.

(3) An Accounting Officer shall ensure that expenditure properly chargeable to an expenditure vote account of a financial year is not

- (a) deferred, or
- (b) placed in suspense,

to avoid an excess in that account for that financial year.

Charges incurred
by procurement
agents.

17. (1) The Accountant General shall notify the relevant Accounting Officer of any charge incurred through a procurement agent against an

expenditure vote under the officer's control and the officer shall record the charge in that vote account.

(2) The Accounting Officer shall return a copy of the debit advice issued by the Accountant General in accordance with subregulation (1) endorsed by the Accounting Officer to the effect that the charge has been recorded in the vote account.

18. (1) An Accounting Officer shall not open a personal advance account except on instructions from the Financial Secretary with the approval of the Minister. Advance or suspense accounts.

(2) An Accounting Officer may with the approval of the Accountant General open a temporary advance account incidental to the business of Government but the Accounting Officer shall ensure that the account is cleared by the end of the financial year.

(3) An Accounting Officer shall not open a suspense account except where the incidence of a charge is not known and in such a case the Accounting Officer shall take prompt action to determine the incidence of the charge and to remove the charge from the suspense account to the appropriate vote account.

19. (1) An Accounting Officer shall ensure that accounts are maintained in the form approved by the Accountant General. Forms of accounts.

(2) Without limiting the generality of subregulation (1), the Accountant General may approve accounts kept in the following ways:

- (a) in bound or loose-leaf registers;
- (b) on photographic film;
- (c) by any system of mechanical or electronic data processing;
- (d) by any other information storage device that is capable of reproducing information required in intelligible written form within a reasonable period of time.

(3) An Accounting Officer shall ensure

- (a) that each page of an account book kept by him is serially numbered; and
- (b) that if a mechanical or electronic device is used by him to maintain and store accounts

- (i) adequate measures are taken to secure the accounts against unauthorised entry; and
- (ii) the pages of all print-outs of the accounts are serially numbered and secured in a binder.

Security of accounts.

20. (1) An Accounting Officer shall ensure that

- (a) computer tapes, discs, diskettes or other mechanical or electronic devices used by him for recording accounts, and
- (b) accounting data produced by him,

are secured when not in use.

(2) An Accounting Officer shall ensure that

- (a) computer tapes, discs, diskettes or other mechanical or electronic devices used by him to record accounts, and
- (b) accounting data produced by him,

are not erased except with his approval.

(3) An Accounting Officer shall ensure that a card or a loose leaf issued for use by the Accounting Officer is not removed or destroyed without his authority.

Alteration of audited accounts and documents.

21. An audited account or document shall not be altered without the written consent of the Auditor General .

Use of green pencil and ink reserved for audit purposes.

22. An officer shall not use a green pencil or green ink on an account book or record except for audit purposes.

Inspection of accounts.

23. (1) The Accountant General shall from time to time carry out an inspection of the accounts of each department without first giving notice.

(2) The Accountant General shall inform the Financial Secretary of any irregularity discovered as a result of any such inspection.

**PART 4
SUB-ACCOUNTANTS**

24. (1) A sub-accountant shall maintain the records he is required to maintain by the Accountant General. Sub-accountant's accounts.

(2) A sub-accountant shall balance his cash account daily and show in the cash register details of the cash on hand at the close of each business day.

(3) A sub-accountant shall

(a) carry out monthly reconciliation between the opening and closing cash balances and the totals of receipts and payments; and

(b) endorse details of the reconciliation in the cash register.

**PART 5
PREPARATION OF ESTIMATES**

25. (1) An Accounting Officer shall each year, before the deadline stipulated by the Financial Secretary, submit to the Financial Secretary in a form approved by the Financial Secretary for the purpose Revenue estimates.

(a) an estimate of the revenue to be collected by the officer's department in the following financial year;

(b) a revised estimate of revenue to be collected during the current financial year; and

(c) a forecast of expected revenue in respect of the two financial years succeeding the following financial year.

(2) An Accounting Officer shall review the estimate of revenue for the current financial year and the following financial year on the last working day of September in each year and inform the Financial Secretary of any apparent changes in those estimates.

26. An Accounting Officer shall each year, before the deadline stipulated by the Financial Secretary, submit to the Financial Secretary in a form approved by the Financial Secretary for the purpose Expenditure estimates.

(a) an estimate of the sum required for recurrent and capital expenditure to be incurred by the officer's department during the following financial year;

- (b) a revised estimate of expenditure in respect of the current financial year; and
- (c) a forecast of expenditure in respect of the two financial years succeeding the following financial year.

Economy in estimating.

27. An Accounting Officer shall carefully scrutinise each items of expenditure included in an estimate of expenditure to ensure that

- (a) public funds are spent to the best advantage;
- (b) any service no longer essential is eliminated;
- (c) each necessary service is provided at the lowest cost possible; and
- (d) each new project or programme is analysed in detail giving
 - (i) the financial requirement for the budget years; and
 - (ii) an operation plan covering the material and other inputs and personnel required.

Inclusion of commitments.

28. An Accounting Officer shall ensure when preparing an estimate of expenditure that

- (a) each Executive Council decision that affects the estimate is adequately provided for; and
- (b) each known commitment arising out of the implementation of any project or programme is included in the estimate.

New expenditure proposals.

29. (1) An Accounting Officer shall not include in an estimate of expenditure

- (a) proposals for new staff positions, or
- (b) increases in salary, other than normal increments, or
- (c) new or expanded services,

except with the Minister's approval.

(2) An application for the Minister's approval for the purposes of subregulation (1) shall be submitted to the Financial Secretary not later than May in each year unless otherwise directed.

(3) Each application shall be submitted separately with a full explanation together with relevant extracts from any prior correspondence or report.

30. An Accounting Officer shall not assume from the fact that provision for expenditure has been included in the draft estimates, that authority for the expenditure has been given and no such authority is to be taken to exist until approved by the Legislative Council.

Inclusion does not imply sanction.

31. (1) An Accounting Officer when preparing an estimate of expenditure shall

Estimates to be accurately stated.

- (a) state estimated expenditure to the nearest one hundred dollars;
- (b) base his estimates of expenditure on the latest current information on revenue and expenditure trends; and
- (c) provide explanations for any substantial differences between
 - (i) the original and revised estimates for the current financial year; and
 - (ii) the revised estimates for the current financial year and the estimates for the following financial year.

32. Unless the Minister or an officer authorised by the Minister otherwise directs, an Accounting Officer shall forward to the Financial Secretary with the officer's draft estimates a statement in support of each item of personal emoluments showing

Supporting statements.

- (a) the name of each officer;
- (b) the date on which an increment, if any, will accrue to the officer;
- (c) the actual salary payable to the officer in the current financial year; and
- (d) the salary provided for the officer in the following financial year.

Separation of estimates.

33. (1) An Accounting Officer when preparing an estimate of expenditure shall

- (a) show separately
 - (i) items of recurrent and non-recurrent expenditure; and
 - (ii) items to be appropriated to the Consolidated Fund, items to be appropriated to the Development Fund and items to be appropriated to any other fund established by or in accordance with an Act; and
- (b) indicate
 - (i) which sums are to be appropriated by the Legislative Council; and
 - (ii) which sums are already charged on the Consolidated Fund by the Constitution or any other law.

(2) In respect of each sum referred to in subregulation (1)(b)(ii), the estimate of expenditure shall include a reference to the relevant section of the Constitution or the law, as the case may be, under which the sum is charged on the Consolidated Fund.

Estimates of statutory bodies.

34. If the law which created a statutory body requires that its annual budget is to be approved by the Government, that body shall comply with any specific instructions given by the Minister in respect of the preparation of its budget or by an officer authorised by the Minister to give the body those instructions.

PART 6 RESTRICTIONS ON EXPENDITURE

Warrants to be numbered.

35. A warrant issued under the Constitution, the Act or under any other Act authorising payment from the Consolidated Fund or from any other fund established by or in accordance with an Act shall be

- (a) classified according to type; and
- (b) numbered serially within its type in respect of each financial year.

36. The Financial Secretary shall ensure that a copy of each warrant is distributed to Copies to be distributed.

- (a) the Accountant General;
- (b) the Auditor General ; and
- (c) the Accounting Officer concerned.

37. (1) If the Minister, in the exercise of his powers under section 4 of the Act, limits any item of expenditure he shall indicate the limitation Limitation on expenditure.

- (a) in the warrant issued by him; or
- (b) by letter signed by him and addressed to the Accounting Officer concerned.

(2) If an Accounting Officer considers expenditure essential under an expenditure vote for which he is responsible but which has been limited, he shall apply to the Minister for the release of the whole or part of the amount withheld and the Minister may grant such release as he thinks fit.

(3) In an application under subregulation (2), the Accounting Officer shall

- (a) give full reasons why the release is necessary; and
- (b) set out any reason why the expenditure should not be deferred.

(4) The Financial Secretary shall arrange for a copy of any release given by the Minister under subregulation (2) to be sent to

- (a) the Accountant General;
- (b) the Auditor General ; and
- (c) the Accounting Officer concerned.

38. (1) An Accounting Officer and any officer authorised by him Liability of officers.

- (a) who incurs expenditure in excess of the amount appropriated or otherwise approved by the Minister or the Financial Secretary, or
- (b) who incurs expenditure without authority,

is liable to be surcharged under Part 6 of the Act.

PART 7 REVENUE COLLECTION

Accounting
Officers
responsible for
collection and
claims.

39. (1) An Accounting Officer is responsible for the prompt collection of all revenue relating to his department.

(2) An Accounting Officer shall ensure

(a) that a person is given notice of a debt

(i) about to fall due to the Government; or

(ii) which becomes due to the Government by virtue of the notice;

(b) that a person is reminded of a debt which has become due to the Government

(i) by regular requests or demands for payment; or

(ii) if the debt is in the nature of an annual or periodic licence fee, by notification in the *Gazette* and either in a newspaper circulating in the Territory or on the radio, or both.;

(c) that prompt legal action is taken for the collection of the debt; and

(d) that a case referred to court is actively pursued and any court order is executed.

(3) An Accounting Officer shall ensure that

(a) each claim in respect of expenditure against an externally financed project is promptly submitted for reimbursement; and

(b) a reimbursement received is correctly accounted for and brought into revenue.

Liability of
receiver of
revenue.

40. If

(a) a debt due to Government becomes unrecoverable, and

- (b) there has been unreasonable delay by the responsible officer
 - (i) in making a request or demand for payment, or
 - (ii) in instituting legal action for the recovery of the debt,

the officer is liable to be surcharged under Part 6 of the Act.

41. An Accounting Officer shall ensure that a record is kept in his department of Record of debt notices to be kept.

- (a) the date of issue of each notice of debt
 - (i) that is due to the Government;
 - (ii) that is about to become due to the Government; or
 - (iii) which has become due to the Government by virtue of the issue of the notice; and
- (b) the date of issue of each request or demand for payment of a debt due to the Government.

42. An Accounting Officer shall ensure that a record is kept in his department of the date on which legal action is instituted for the recovery of each overdue debt due to the Government. Record of legal action to recover debt to be kept.

43. (1) An Accounting Officer who is responsible for the collection of revenue shall submit to the Accountant General Reports of arrears of revenue.

- (a) an annual return of arrears of revenue; and
- (b) a monthly report of arrears of revenue recovered.

(2) A return and report shall

- (a) be in the approved form
- (b) reach the Accountant General not later than one month after the end of the relevant period; and
- (c) be submitted whether or not any arrears have accrued or any recovery has been made, as the case may be.

PART 8
RECEIPTS OF PUBLIC MONEY

Receipt of money to be accounted for.

44. An Accounting Officer shall ensure that each receipt of public money by his department is properly accounted for in a

- (a) book, or
- (b) record of account,

in the approved form.

Receipts of public money to be vouched.

45. An Accounting Officer shall ensure that each receipt entry in the accounts of his department is vouched for in the approved form.

Receipts to be issued to and by collectors of revenue.

46. (1) A receiver of revenue, other than a sub-accountant, who receives public money

- (a) shall pay the amounts received daily or, if daily is not practicable, at the earliest opportunity
 - (i) into a bank to the credit of the appropriate account;
 - (ii) to the Accountant General; or
 - (iii) to a sub-accountant; and
- (b) shall obtain a receipt for the amounts paid in.

(2) A receiver of revenue shall issue an official receipt for each sum received by him except that, in the case of the Comptroller of Customs, a duly stamped, signed and numbered copy of a customs entry serves as a receipt.

Lodgements.

47. A receiver of revenue or a sub-accountant who deposits money into a bank shall obtain from the bank, in the approved form, a deposit receipt for the amount of the deposit.

Verification of receipts.

48. (1) A receiver of revenue when making a payment of money or a submission of deposit receipts to the Accountant General or to a sub-accountant shall ensure that the payment or deposit is supported

- (a) by a paying-in slip quoting the serial numbers of the receipts issued by the receiver of revenue in respect of the amounts received by him; and

- (b) by
 - (i) the used receipt books from which the receipts were issued; or
 - (ii) a certified statement of a computer print-out showing details of all receipts issued.
- (2) The Accountant General or the sub-accountant, as the case may be, shall
- (a) verify the serial numbers of the receipts appearing on the paying-in slip; and
 - (b) enter the serial number of the paying-in slip on the Treasury receipt issued by him to the receiver of revenue.
- (3) A receiver of revenue shall ensure that a deposit receipt is submitted to the Accountant General at the earliest opportunity after the deposit was made.

49. If an officer, other than the Accountant General, a sub-accountant or a receiver of revenue, receives public money, he shall

- (a) as soon as possible pay the money to the Accountant General or sub-accountant; and
- (b) obtain a receipt for the money.

Receipts of public money by officers who are not receivers of revenue.

50. An alteration in paying-in slips shall be initialled by the payer.

Alterations in paying-in slips.

51. (1) Revenue receipts

- (a) shall be issued in serial number order; and
- (b) shall not be altered except with the approval of the Accountant General.

Alterations in receipts.

(2) A revenue receipt book shall not be cut or divided.

(3) If an electronic system is used, the receiver of revenue shall ensure that measures are taken to secure its receipt-writing device.

(4) An alteration shall not be made in the amount shown as received on a receipt but if a correction is necessary to that amount the receipt shall be cancelled and a new one issued.

Cancellation of receipts.

52. (1) If it is necessary to cancel a receipt each copy of the receipt bearing the same serial number shall be

- (a) endorsed "Cancelled";
- (b) signed by the responsible officer; and
- (c) securely attached to the relevant receipt book.

(2) If an electronic system is in use, a receipt shall be cancelled in accordance with a procedure approved by the Accountant General.

Lost receipt.

53. (1) If an issued receipt is lost and a copy is applied for,

- (a) a certified true copy on departmental stationery may be furnished; but
- (b) a new receipt shall not be issued from a receipt book or electronic system.

(2) A duplicate copy of a receipt shall not be issued except with the approval of the Accountant General.

Public notice regarding receipts.

54. An Accounting Officer shall ensure that there is displayed in each office in his department where money is collected a notice stating that a printed official receipt shall be obtained by a person paying money to the Government.

Facsimile signature stamps not to be used.

55. An officer shall not use a facsimile signature stamp to sign a receipt or any other revenue document.

Maintenance of cash accounts.

56. A receiver of revenue shall maintain a manual or electronic cash account in the approved form.

Receipts to be posted in cash accounts.

57. A receiver of revenue shall enter in serial number order in the cash account kept by him each revenue receipt issued by him for money received.

Verification of cash accounts.

58. A receiver of revenue shall submit his cash account at intervals not exceeding one month to the Accountant General or to a sub-accountant for verification and certification of any amounts paid in.

<p>59. The examination of cash account by the Accountant General or a sub-accountant does not absolve an Accounting Officer from any of his responsibilities under the Act.</p>	<p>Accounting Officer's responsibility to examine cash accounts.</p>
<p>60. (1) An Accounting Officer shall ensure that a document on which a payment is received is not issued by his department unless a duplicate copy or a counterfoil is retained.</p>	<p>Receipt forms.</p>
<p>(2) An Accounting Officer shall ensure that printed receipt forms available for issue by his department are bound and pre-numbered serially.</p>	
<p>(3) If a specially printed receipt has not been approved in respect of a transaction a general revenue receipt shall be used.</p>	
<p>61. (1) An Accounting Officer shall ensure that general revenue receipt forms are not issued to a person who is not a receiver of revenue.</p>	<p>Issue of receipt forms.</p>
<p>(2) The Accountant General shall order the printing of general receipt forms and the manufacture of plates, discs or other forms of articles used in acknowledgement of receipt of public money.</p>	
<p>62. The Accountant General shall advise the Auditor General of each issue of general revenue receipt forms.</p>	<p>Auditor General to be advised of issues.</p>
<p>63. (1) A receiver of revenue shall secure revenue receipt forms in his custody or the custody of an officer authorised by him.</p>	<p>Custody of receipt forms.</p>
<p>(2) An officer to whom revenue receipt forms have been issued for use is responsible for them until they are returned to the receiver of revenue.</p>	
<p>64. A receiver of revenue shall</p> <p>(a) retain used receipt forms until they have been checked by an Audit Officer; and</p> <p>(b) return them to the Accountant General immediately after audit.</p>	<p>Used receipt forms.</p>
<p>65. A receiver of revenue shall</p> <p>(a) list and return to the Accountant General revenue receipt forms which are obsolete and no longer required for use; and</p>	<p>Obsolete receipt forms.</p>

- (b) retain a copy of the list signed by the Accountant General as a receipt for the forms.

Responsibility for checking receipt forms.

66. A receiver of revenue shall ensure

- (a) that revenue receipt forms are carefully checked upon receipt;
- (b) that the officer who received them certifies to that effect; and
- (c) that any error either in the numbering or in the quantity supplied is immediately reported to the Accountant General and the Auditor General .

Transfer of receipt forms.

67. An officer in possession of revenue receipt forms shall not transfer them to another officer without the consent of the Accountant General except if the officer is handing over his responsibilities to another officer, in which case the transfer shall be made after a handing over statement has been signed by the officer who is to receive the revenue receipt forms and the officer who is to hand them over.

Stock register.

68. (1) The Accountant General shall maintain a stock register showing the receipt, issues and balances of each type of revenue receipt form.

(2) A receiver of revenue who holds a stock of revenue receipt forms

- (a) shall maintain a stock register in the approved forms; and
- (b) shall enter details of each bound book of revenue receipt forms received or issued for use by him on a separate line in the stock register with a separate page being reserved for each type of revenue receipt form.

Half-yearly returns of receipt forms.

69. (1) A receiver of revenue who has the custody of revenue receipt forms, shall render a return on the approved form to the Accountant General as at the end of each June and December showing every revenue receipt form or book of forms, as the case may be, recorded in his stock register with a notation to indicate

- (a) whether it is used, partly used or unused;
- (b) whether it is audited or not audited; and
- (c) whether it has been returned to the Accountant General or is still held in his custody.

- (2) The Accountant General shall
 - (a) check each return; and
 - (b) report any discrepancy to the Auditor General .

**PART 9
PAYMENTS**

70. An officer shall not make a payment out of the Consolidated Fund or any other fund established by or in accordance with an Act except with the specific authority of a warrant issued in accordance with section 60(1) of the Constitution or that Act. Authority for payment.

71. An officer Unauthorised payment.

- (a) who makes, allows or directs an unauthorised payment to be made, or
- (b) who submits or checks any such payment,

is liable to be surcharged under Part 6 of the Act.

72. (1) An officer shall not make a payment unless authorised to do so by an Accounting Officer or an officer appointed by an Accounting Officer to authorise the payment. Payment instrument.

- (2) The following instruments may be used to make a payment:
 - (a) a purchase order indicating expenditure commitment; or
 - (b) a payment voucher in an approved form; or
 - (c) a procurement invoice in an approved form; or
 - (d) a machine-readable instruction that is either transmitted electronically by a data communication network or is recorded on magnetic tape, disk, diskette or other electronic device approved by the Accountant General.

73. An Accounting Officer or an officer authorised by an Accounting Officer who signs or authorises a payment instrument Responsibility when signing.

- (a) shall certify the accuracy of each detail set out in the instrument; and

- (b) shall ensure that
 - (i) the service specified has been satisfactorily delivered;
 - (ii) the prices charged are either according to contract or approved scales or fair and reasonable according to current local rates;
 - (iii) proper authority has been obtained for the expenditure in respect of which payment is made;
 - (iv) the computation and costings have been verified and are arithmetically correct;
 - (v) the person named in the instrument is entitled to receive payment; and
 - (vi) any stores purchased have been correctly received and put to use or taken on charge.

Payment instruments to contain full particulars.

74. A payment instrument shall

- (a) contain full particulars of each service (such as dates, numbers, quantities, distances and rates) sufficient to enable them to be checked without reference to any other document;
- (b) be supported by claims, purchase orders, invoices or other relevant documents;
- (c) quote the appropriate authority for expenditure or payment;
- (d) quote the head, sub-head and item number of the expenditure vote or the appropriate expenditure code in the case of non-appropriated items;
- (e) contain the required certificates and endorsements; and
- (f) contain the amount of the payment in figures in the appropriate column and in words in the appropriate spaces.

Payment instruments to be certified.

75. (1) A payment instrument shall be certified by an officer authorised to do so by the Accounting Officer .

- (2) The Accounting Officer shall
 - (a) obtain a specimen signature of each officer he has authorised to sign or certify payment instruments; and
 - (b) send a copy of the specimen signature to
 - (i) the Accountant General; and
 - (ii) the Auditor General ; and
 - (c) retain one copy of the specimen signature.

76. A certifying officer shall ensure that each certificate he signs is true and correct. Certifying officers to exercise care.

- 77.** (1) A payment instrument shall be
- (a) written or printed; and
 - (b) signed in ink.
- Payment instruments to be written and signed in ink.

(2) A stamped facsimile signature shall not be used on a payment instrument.

78. The original of a payment instrument shall be signed by the certifying officer and the authorising officer, and each copy of the instrument shall Original instrument to be signed.

- (a) be initialled by the certifying officer; and
- (b) clearly marked “Copy not for payment”.

79. The Accountant General or an officer authorised by him to do so shall ensure before passing a payment instrument for payment Payment instrument to be pre-audited.

- (a) that the head, sub-head and item of the expenditure vote charged with the payment is correctly charged according to the appropriations for the current financial year;
- (b) that the authority for the payment is correctly stated;
- (c) that the person who signed the instrument as Accounting Officer is authorised to do so;

- (d) that the appropriate certificate has been attached to the payment instrument;
- (e) that the amount to be paid is correctly stated in words and figures;
- (f) that the payment represents a fair charge against funds;
- (g) that any alteration on the face of the payment instrument and any particulars that relate to an alteration have been initialled by the authorised officer; and
- (h) that any deduction due to be made from the payment has been made.

Payment to persons.

80. A payment shall be made to the person named in the payment instrument or to the person's representative.

Payments to persons other than those named in payment instrument.

81. (1) A payment shall not be made to a representative of the person named in a payment instrument unless the appropriate authority of the representative has been produced to the Accountant General.

(2) For the purpose of subregulation (1), "appropriate authority" includes a power of attorney, letters of administration and other written warranty of authority or order.

(3) The Accountant General shall

- (a) retain a copy of any authority produced to him; or
- (b) endorse a suitable notation in respect of the authority on the payment instrument.

Lost payment instruments.

82. An Accounting Officer shall ensure that if an original payment instrument is lost

- (a) any payment instrument prepared in substitution for the lost instrument contains an endorsement that the original has been lost;
- (b) the loss of the original payment instrument is noted in the relevant section of the expenditure vote account register; and
- (c) the payee when presenting the substituted payment instrument for payment is first required to sign an

indemnity to refund the amount paid to him by virtue of that instrument if a double payment is made.

83. (1) An Accounting Officer shall ensure that a payment in respect of a charge incurred during a financial year is made during that financial year.

Payments to be made within the financial year.

(2) Subject to regulation 15 and except with the approval of the financial Secretary, a payment in respect of a charge incurred during a financial year shall not be made in a subsequent period.

84. (1) If it becomes necessary for work to be done by one department on behalf of another, the Accounting Officer of the department on whose behalf the work is to be done may authorise the Accounting Officer of the department undertaking the work, by means of a departmental warrant, to incur expenditure against an expenditure vote under the first Accounting Officer's control.

Departmental warrant.

(2) An Accounting Officer to whom a departmental warrant is given shall

(a) maintain an account of the expenditure incurred against the expenditure vote specified in the warrant; and

(b) submit monthly reports in respect of that vote to the Accounting Officer who gave the warrant.

(3) An Accounting Officer to whom a departmental warrant is issued is personally responsible for all expenditure incurred in excess of the amount stated in the warrant.

PART 10 SALARIES, WAGES AND ALLOWANCES

85. (1) An Accounting Officer shall keep a record of each officer paid from the personal emoluments expenditure vote in respect of his department.

Records to be kept.

(2) The record shall be sufficient to enable the Accounting Officer to determine at all times in respect of an officer

(a) the rate of salary and any allowance payable to the officer;

(b) the authorised deductions to be made from the officer's salary;

(c) the dates on which salary increments become due to the officer;

- (d) the leave due to and taken by the officer;
- (e) any other matter affecting the personal emoluments payable to the officer; and
- (f) the establishment position held and the station to which the officer is posted.

Authority for payment of salaries.

86. A salary or allowance is not to be paid in respect of

- (a) a new appointment or an acting appointment; or
- (b) a change in office or rate,

except on the written authority of the Director of Human Resources.

Unpaid salaries and wages.

87. An Accounting Officer s shall ensure that

- (a) unpaid salaries and wages are properly accounted for and secured; and
- (b) subject to regulation 15, procedures that apply to the regular payment of salaries and wages are applied to the payment of unpaid salaries and wages.

Salaries and wages unpaid for more than three months.

88. (1) A salary or wage that is unpaid for more than three months shall

- (a) be paid to the Accountant General; and
- (b) be credited by him to the account “Deposits: Unpaid Salaries, Wages and Allowances”.

(2) If the payee concerned makes a claim, the Accounting Officer shall

- (a) prepare a payment instrument charged to the account “Deposits: Unpaid Salaries, Wages and Allowances”; and
- (b) send it to the Accountant General for payment.

Daily paid workers.

89. An Accounting Officer shall, if his department employs daily paid workers, ensure that

- (a) the officer employing those workers keeps a record of the days and hours worked by each worker sufficient to determine
 - (i) the amount of wages to be paid to the worker; and
 - (ii) the gratuities, leave entitlement and similar benefits due to the worker; and
- (b) the record referred to in paragraph (a) is prepared daily on the spot where the work is done and is open for inspection by an authorised officer; and
- (c) each record is checked by an officer assigned to that duty in the Accounting Officer 's department before payment is made to the worker.

90. An Accounting Officer shall ensure that, if overtime is to be paid to a worker or officer, the time record clearly distinguishes between ordinary time and overtime. Overtime.

91. (1) Salaries and allowances paid by half-monthly installments of one twenty-fourth of the annual rates are final settlements for the periods to which they relate. Computation of salaries.

(2) The computation for a broken period of a half-month shall be made with reference to the number of days in that half-month.

92. (1) A payment instrument in respect of a claim for a reimbursement or an allowance shall be certified by the claiming officer. Certificates required.

(2) The following certificates are to be used:

- (a) for ordinary claims, "Certified Correct";
- (b) for transport allowance, "I certify that vehicle No...has been maintained in running order during the period for which allowance is claimed.";
- (c) for subsistence allowance, "I certify that ... was travelling on duty on the days specified and I am satisfied that the amount claimed in respect of such travel is fair and reasonable.";
- (d) for claims where supporting receipts or invoices are not obtainable, "I certify that the charges have been incurred

solely upon the public business, receipts/invoices being unobtainable.”.

Delayed claims.

93. If, in the opinion of the Accounting Officer , an officer has unreasonably delayed in submitting a claim for reimbursement the Accounting Officer may disallow the claim in whole or in part.

PART 11 PENSIONS

Records of retiring benefits.

94. The Director of Human Resources shall maintain a record of approved retiring benefits showing in respect of each retired officer

- (a) the name of the officer and the office held on the date of his retirement;
- (b) the date of birth and date of retirement of the officer;
- (c) the cause of retirement of the officer;
- (d) the date from which a pension was payable to the officer;
- (f) the rate of pension payable to the officer;
- (g) the file reference number of the officer; and
- (h) the address of the officer.

Notice of retirement.

95. (1) An Accounting Officer shall ensure that not later than 6 months before the end of each financial year he obtains the names of the officers in his department who intend to retire from the public service during the following financial year.

(2) An Accounting Officer shall submit to the Financial Secretary and the Director of Human Resources not later than six months before the end of each financial year the names and pensionable emoluments of the officers in his department who will be retiring from the public service during the following financial year.

Deferred payment of retiring benefits.

96. If an officer fails to inform the Accounting Officer of the officer's intention to retire from the public service when requested to do so by the Accounting Officer the payment of a retiring benefit to the officer may be deferred by the Accounting Officer by up to four months.

PART 12
OVERPAYMENT RECOVERIES

97. An Accounting Officer shall ensure that if an unauthorised payment or overpayment is discovered Unauthorised or incorrect payment.

- (a) the person paid or overpaid is informed and asked to repay the amount or the amount of the overpayment;
- (b) any further instalments of the unauthorised or incorrect payment are stopped immediately; and
- (c) if the amount of the payment or overpayment is not repaid, steps are taken to recover the amount.

98. (1) If the unauthorised payment or overpayment has already been made in part or in full, the Accounting Officer shall Steps to recover unauthorised payment or overpayment.

- (a) take steps to determine the liability of the person responsible for the unauthorised payment or overpayment;
- (b) report the circumstances to the Financial Secretary; and
- (c) take steps to recover the unauthorised payment or the amount overpaid.

(2) An Accounting Officer may, with the written consent of the Financial Secretary, accept proposals for the repayment by instalments of an unauthorised payment or overpayment on such terms and conditions as the Financial Secretary directs.

(3) In fixing repayment terms the Financial Secretary shall take notice of any voluntary repayment made by the person to whom the unauthorised payment or overpayment was made.

99. An Accounting Officer shall ensure that Overpayments recovered.

- (a) an amount received on account of an unauthorised payment or an overpayment in respect of expenditure incurred in a previous financial year is credited to an appropriate revenue head; and
- (b) an amount received on account of an unauthorised payment or overpayment in respect of expenditure incurred within the same financial year in which the unauthorised payment or overpayment was made is credited to the expenditure

vote to which the unauthorised payment or overpayment was charged.

PART 13 EXPENDITURE FROM LOANS

Authority of expenditure from loans.

100. (1) The Accountant General shall ensure that expenditure is not incurred against funds deriving from a loan to the Government unless the loan was authorised by or in accordance with an Act.

(2) The Accountant General shall ensure

- (a) that each payment made against a loan fund is accounted for in the appropriate loan account; and
- (b) that each payment made is kept within the loan amount authorised.

PART 14 DEPOSITS

Deposit accounts.

101. (1) In this Part “deposit” means money, not being money raised or received for the purposes of the Government, which is deposited

- (a) with the Accountant General; or
- (b) with any other public officer authorised to receive the money by the Accountant General.

(2) A deposit shall be credited to a deposit account.

(3) An Accounting Officer shall not open a deposit account unless he is authorised by the Accountant General to do so.

(4) An Accounting Officer shall operate a deposit account in accordance with such instructions as the Accountant General shall specify.

Payments from deposit accounts.

102. A payment shall not be made from a deposit account unless it is authorised by the Accounting Officer responsible for the operation of the account or by another officer appointed by him for the purpose.

Accounts not to be exceeded.

103. An Accounting Officer shall ensure that the payments made from a deposit account are not in excess of the unspent balances of the account.

104. (1) If an officer receives money that is not identifiable with any service or purpose, Suspense
Accounts.

(a) the officer shall credit the money to a suspense account;
and

(b) the Accountant General shall

(i) investigate the source and purpose of the money;
and

(ii) as soon as possible, transfer the money to the
appropriate head of revenue.

(2) The Accountant General shall transfer any balance held in a suspense account to general revenue at the end of each financial year.

PART 15 ADVANCES

105. An advance may be made to a public or police officer on such terms and conditions as may be approved by the Minister on the recommendation of the Financial Secretary. Advances to
officers.

106. (1) An advance shall not be made to a person who is not a public or police officer except for a public purpose approved by the Minister on the recommendation of the Financial Secretary. Advances to
persons other
than public
officers.

(2) If the Minister approves an advance to a person who is not a public officer, a police officer or a retired public or police officer, the terms on which the advance is given and the reason why the loan was given shall be explicitly stated in the loan agreement.

107. (1) The Accountant General shall ensure that an advance is repaid within the time and in accordance with the terms and conditions of the loan agreement. Recovery of
advances.

(2) The Accountant General shall take measures for the recovery of the amount due if an advance is not repaid within the time or in accordance with the terms and conditions of the loan agreement.

(3) Unless the Financial Secretary directs otherwise it is to be a condition of a loan agreement that the Accountant General can recover the outstanding balance of the advance either in part or in full from any emoluments, pension or gratuity payable to or in respect of an officer who dies or leaves the

public service on transfer, retirement, resignation, termination of appointment, dismissal or for any other cause.

PART 16 IMPRESTS

- Issue of imprests. **108.** The Accountant General may issue an imprest if it is authorised by a warrant issued by the Minister **and, in the event that the Accountant General fails to issue the warrant, he must give reasons for the failure.**
- Purpose of imprests. **109.** An imprest shall not be made except for the specific purpose for which it was issued.
- Payments from imprests. **110.** An imprest shall not be used unless an immediate payment is required which for purposes of efficiency and the exigencies of the service cannot be made by the submission of a payment voucher to the Accountant General
- Accounting for imprests. **111.** (1) The Accountant General shall maintain an account for each imprest issued to an Accounting Officer .
- (2) Each Accounting Officer in receipt of an imprest shall keep an account of each payment made from that imprest.
- Imprest cash account. **112.** An Accounting Officer in receipt of an imprest shall
- (a) keep a cash account; and
 - (b) record in the cash account
 - (i) each sum received on the issue of the imprest; and
 - (ii) each payment made out of the sums received.
- Reimbursements of imprest payments. **113.** An Accounting Officer may obtain reimbursement for payments made out of an imprest by submitting to the Accountant General or a sub-accountant
- (a) receipted claims and payment instruments in respect of the payments; and
 - (b) a signed journal voucher to debit the expenditure vote to which the payment is charged and to credit the imprest account.
- Retirement of imprest. **114.** (1) An Accounting Officer shall retire an imprest by

- (a) the date indicated in the warrant that authorised it; or
- (b) the end of the current financial year,

being whichever first occurs.

(2) An Accounting Officer shall

- (a) account for an imprest by the date stipulated in the warrant; and
- (b) pay any unexpended balance at the date of the accounting to the Accountant General

115. An Accounting Officer to whom an imprest is issued is not relieved of responsibility for the imprest until all payment instruments and claims paid from the imprest have been examined by the Accountant General and found to be correct.

Imprests not fully accounted for until pre-audit of payment.

PART 17 BANK ACCOUNTS

116. (1) An officer shall not open a bank account in the name of the Government or on behalf of the Government except with the approval of the Minister.

Opening of bank accounts.

(2) The Accountant General may issue instructions that specify how a bank account is to be opened and operated.

(3) If the Minister gives approval to open a bank account in the name of, or on behalf of, the Government it shall be opened and operated by an Accounting Officer.

117. An Accounting Officer shall not overdraw a bank account opened or operated by the Accounting Officer.

Overdrafts prohibited.

118. An Accounting Officer shall ensure that

Cash register to be maintained.

- (a) a cash register is properly maintained for each bank account opened or operated by the Accounting Officer; and
- (b) that a sum paid into or out of the bank account is immediately brought to account in the cash register.

Signatories to be designated.

119. An Accounting Officer shall designate at least two officers in his department as signatories in respect of cheques or other instruments drawn against a bank account opened or operated by the Accounting Officer.

Reconciliation of bank accounts.

- 120.** An Accounting Officer shall ensure that
- (a) the balance of the bank account as shown in the bank statement is verified with the balance shown in the cash register at least monthly; and
 - (b) a reconciliation statement is prepared in respect of each verification.

PART 18 CHEQUES

Cheques to be signed.

121. (1) A cheque drawn on a Government bank account shall be signed by at least two officers designated by

- (a) the Accountant General; or
- (b) an Accounting Officer,

for that purpose.

(2) Each signing officer shall initial the counterfoil or machine copy of each cheque.

Computerised cheques.

122. (1) A cheque may be issued by the use of mechanical or electronic equipment.

(2) The Accountant General shall ensure that adequate security measures are taken to restrict entry to each mechanical or electronic cheque-writing device to people specifically authorised by the Accountant General.

(3) The Accountant General may allow cheques to be signed by the use of mechanical or electronic equipment that can reproduce signatures.

Cheque books to be secured.

123. An Accounting Officer to whom a Government cheque book has been issued shall take measures to secure

- (a) the cheque book when not in use; and
- (b) the counterfoil of each used cheque so that it can be audited and verified.

- 124.** An Accounting Officer to whom a Government cheque book has been issued shall ensure that any spoilt cheque in the cheque book Spoilt cheques.
- (a) is retained and clipped to the matching counterfoil;
 - (b) has marked or stamped across its face “Cancelled”; and
 - (c) is initialled by an officer designated by the Accounting Officer.
- 125.** An officer Cheques may be accepted in payment.
- (a) may accept in payment of revenue or for any other service a cheque drawn on a bank that is regulated in accordance with internationally recognised prudential standards; but
 - (b) shall take reasonable steps to establish the validity of the cheque and the good standing of the account against which the cheque is drawn.
- 126.** An officer who accepts a cheque shall lodge it as soon as possible Cheques to be lodged.
- (a) in the appropriate bank account; or
 - (b) with the Accountant General.
- 127.** An officer who has accepted a cheque in payment of revenue or for any other service shall, immediately, take appropriate action to recover the payment if the cheque is dishonoured upon presentation. Dishonoured cheques.
- 128.** An officer shall not convert into cash a cheque received by him or a cheque presented to him by any person whether or not an officer. Cheques not to be encashed.

PART 19 DIRECT DEPOSIT

- 129.** The Accountant General may authorise a direct deposit to be made in a bank or other financial institution to the account of a person to whom the payment is due Direct deposit.
- (a) if the payment is one of a continuing or recurring number of payments;

- (b) in compliance with the conditions of a contract or agreement; or
- (c) on the specific written instruction of the payee.

Form of deposit.

130. (1) The Accountant General ensure that

- (a) each direct deposit is made using an electronic medium; and
- (b) the instrument of deposit
 - (i) is in the approved form and
 - (ii) contains the information specified by the Accountant General.

(2) The Accountant General shall ensure the security and safe-keeping of the medium containing direct deposit instructions or transactions while

- (a) in his custody; and
- (b) in transit to the bank or other financial institution into which the deposit is to be made.

Authentication of direct deposit.

131. (1) A medium that contains direct deposit instructions or transactions

- (a) shall contain internal labels or records indicating, in respect of each file of instructions or transactions
 - (i) the originator of the file;
 - (ii) the date the file was created;
 - (iii) the creation sequence number of the file;
 - (iv) the number of debit transactions;
 - (v) the total value of debit transactions;
 - (vi) the number of credit transactions;
 - (vii) the total value of credit transactions; and
 - (viii) the bank or financial institution to which the medium is to be delivered for processing; and

- (b) shall, when delivered to the bank or financial institution for processing, be accompanied by a transmittal document signed by an officer authorised to do so by the Accountant General.

(2) The Accountant General shall notify a bank or financial institution in which a direct deposit is to be made of the names and specimen signatures of the officers authorised by him to sign a transmittal document.

132. (1) An Accounting Officer shall notify the Accountant General that a direct deposit is to cease if Termination of direct deposit.

- (a) the service in respect of which payment is made is terminated;
- (b) any instruction from the payee in respect of the direct deposit has been withdrawn;
- (c) a contract under which the direct deposit is made comes to an end; or
- (d) the payee dies or is otherwise ineligible for payment.

(2) Notwithstanding subregulation (1), the Accountant General may at any time suspend or revoke direct deposits instructions if he has reason to believe that there has been impropriety or a breach of security.

PART 20 CUSTODY OF CASH, STAMPS, RECEIPT BOOKS SECURITIES, KEYS, ETC.

133. An Accounting Officer shall ensure that cash held in his department in excess of daily requirements Security of cash.

- (a) is lodged in a commercial bank; or
- (b) if banking facilities are not available, is secured in a strong room or safe.

134. An Accounting Officer shall ensure that supplies of stamps, receipt forms, cheque books and any securities and other financial instruments received on behalf of Government Security of stamps, securities, receipt forms, etc.

- (a) are secured in a strong room or safe; and

- (b) are not removed except when requisitioned by an authorised officer.

Control of securities.

135. An officer who receives securities shall deposit them with the Accountant General as soon as practicable and the Accountant General shall

- (a) give an acquittance for them; and
- (b) record them in a register kept by him for the purpose.

Bonds, securities, and agreements.

136. The Accountant General shall

- (a) secure bonds, sureties and agreements in a strong room or safe; and
- (b) record them in a register kept by him for the purpose.

Provision of strong room and safes.

137. An Accounting Officer and a receiver of revenue shall each ensure

- (a) that a strong room safe or other suitable receptacle is provided in his department for securing cash, stamps, receipt books, securities and other financial instruments in his possession or in the possession of officers in his department;
- (b) that the strong room or safe is secured by a combination lock or by at least two different locks;
- (c) in the case of a moveable safe, that it is attached to the structure of the building in which it is kept; and
- (d) in the case of a strong room, that it is regularly examined to ensure that it is secure against entry or damage.

Inventory of safes and strong rooms.

138. An Accounting Officer shall keep proper inventory records of all safes and strong rooms in use in his department.

Custody of keys.

139. (1) Keys to safes and strong rooms shall only be issued by the Accounting Officer or receiver of revenue of the department.

(2) An Accounting Officer or receiver of revenue when issuing keys shall ensure

- (a) that the keys are only issued to officers on the permanent establishment; and

- (b) that if there are two or more locks, the key to each lock is issued to a different officer.
- (3) An officer to whom a key to a strong room or safe has been issued
 - (a) is responsible for the safe custody of the key;
 - (b) is responsible for the contents of the strong room or safe; and
 - (c) shall ensure that if the strong room or safe is not open for use all the locks of it are secured.

140. (1) If the key of a strong room or safe is lost the officer to whom the key was issued shall Loss of keys.

- (a) forthwith report the loss to the Accounting Officer or receiver of revenue with a detailed explanation of the circumstances surrounding the loss;
- (b) forthwith inform any other officer to whom a key to the strong room or safe was issued; and
- (c) seal the door to the strong room or safe and note the time of the sealing.
- (2) An officer shall not use a duplicate key except
 - (a) to remove the contents of the strong room or safe; and
 - (b) in the presence of the Accounting Officer or of any other officer authorised by him.

(3) The Accounting Officer shall ensure that the strong room or safe is not used until the locks have been replaced or altered and new keys have been issued.

(4) An officer who loses a key to a strong room or safe may be surcharged the cost required to replace or alter the lock and to provide new keys and for any other miscellaneous expenses.

141. An Accounting Officer shall ensure that a safe or strong room is not repaired or altered and that keys are not replaced without his authority. Repairs to safes and strong rooms.
Personal money and effects.

142. (1) An Accounting Officer shall ensure that personal money and effects are not kept in a strong room or safe provided for the security of public money, stamps, securities and other financial instruments.

(2) An Accounting Officer may confiscate on behalf of the Government personal money or effects found in a strong room or safe provided for Government use.

PART 21
HANDING OVER OF CASH, STAMPS, RECEIPT FORMS,
CHEQUE BOOKS AND KEYS

Handing over statement.

143. If cash, stamps, securities or other financial instruments, receipt books, cheque books or accounting records are handed over from one officer to another, a handing over statement shall be

- (a) prepared;
- (b) endorsed by the Accounting Officer concerned;
- (c) submitted to the Accountant General

Items handed over to be checked.

144. (1) Each item to be handed over shall be

- (a) checked in the presence of the officer handing over and the officer taking over; and
- (b) recorded in detail in the handing over statement

(2) On a handing over

- (a) any key of a strong room, safe or cash box that is handed over shall be recorded on the handing over statement;
- (b) copies of all orders, circular, books, Financial Instructions and instructions issued to the officer handing over shall be handed over to the officer taking over; and
- (c) cash registers, stamp registers and other accounting records shall be balanced as at the date of the handing over and signed by both officers.

Absence of officer handing over.

145. If the officer handing over is unable to attend, the Accounting Officer shall appoint a board of two officers who shall

- (a) check the stocks of cash, stamps, securities and other financial instruments, receipt forms, cheque books and any other items handed over, with the appropriate cash registers; and
- (b) submit copies of their report and handing over statement to the Accountant General.

PART 22
BOARDS OF SURVEY OF CASH AND STAMPS

146. (1) The Financial Secretary, with the approval of the Minister, shall from time to time appoint boards to carry out surveys of cash and stamps in the custody of Accounting Officers or receivers of revenue. Appointment of boards.

(2) The appointment of a board to carry out surprise surveys shall not be announced.

147. (1) A board shall consist of at least two members, one of whom shall be designated chairman. Constitution of boards.

(2) A member appointed to a board shall report immediately to the Financial Secretary if for any reason he is unable to serve, or to continue to serve on the board.

(3) The chairman of a board shall arrange with the other members of the board the time of its assembly.

148. A board appointed to carry out a survey of cash and stamps shall Duties of boards.

- (a) count the cash and stamps on hand, including the contents of all strong rooms, safes and cash boxes;
- (b) reconcile balances of cash and stamps counted with the balances shown in the cash register and bank statement and the stamp register; and
- (c) report its findings and any discrepancies to the Financial Secretary.

149. (1) A board of survey shall be held to count the stock of cash and stamps held by the Accountant General, the Postmaster General and sub-accountants Compulsory boards of survey.

- (a) after the close of business on the last business day of each financial year; or

- (b) before the commencement of business on the first day of a new financial year.

(2) A board of survey shall be held at least once each year on the main stock of postage stamps held by the Accountant General and the Postmaster General

- (a) to determine obsolescence; and
- (b) to make recommendations for the destruction of obsolete stamps.

Attendance of Accounting Officers.

150. An Accounting Officer or an officer designated by him shall be present while a survey is being held on cash or stamps in his charge.

Suspension of business during survey.

151. An Accounting Officer shall ensure that, except with the approval of the chairman of the board of survey, no cash transaction takes place between the start of the survey and the completion of the survey.

Procedure when survey lasts more than one day.

152. If the verification of stock of cash and stamps extends beyond the day appointed for the survey

- (a) the strong room or safe containing the verified portion of the stock shall be sealed by the members of the board at the end of each day while the survey continues; and
- (b) the Accounting Officer shall ensure that the seal is not broken except in the presence of the members of the board.

Report of the board of survey.

153. (1) The report of a board of survey shall

- (a) be completed in triplicate and signed by each member; and
- (b) state the date and hour of the commencement and completion of the survey.

(2) The original of the report shall be submitted to the Financial Secretary and the Minister and

- (a) one copy shall be sent to the Accountant General; and
- (b) one copy shall be sent to the Auditor General .

154. If a board of survey discovers a substantial shortage in cash or stamps it shall report the shortage at once to such senior officer as appears to the board to be the proper person to take immediate action.

Substantial shortages to be reported immediately.

PART 23
SHORTAGE OR LOSS OF MONEY, STAMPS, SECURITIES
AND OTHER FINANCIAL INSTRUMENTS

155. (1) An officer who discovers a shortage in, or loss of, public money shall make an immediate report to the Accounting Officer or receiver of revenue.

Shortage and loss to be reported immediately.

(2) The Accounting Officer or receiver of revenue to whom the report is made shall immediately submit a report to

- (a) the Financial Secretary; and
- (b) the Auditor General .

(3) If the Accounting Officer or receiver of revenue has reasonable grounds for suspecting theft or any other irregularity, he shall also immediately report the loss to the Police.

156. (1) If the Auditor General discovers a loss, shortage or irregularity, he shall inform the Accounting Officer or receiver of revenue concerned.

Loss or irregularity discovered by audit.

(2) The

- (a) Auditor General ; and
- (b) Accounting Officer or receiver of revenue, as the case may be,

shall submit independent reports to the Financial Secretary and the Minister.

157. (1) An Accounting Officer or receiver of revenue shall

Investigation and recommendations.

- (a) investigate the shortage in or loss of money, stamps, securities and other financial instruments discovered by or reported to him; and
- (b) submit a report of the investigation to the Financial Secretary as soon as possible after the investigation has been completed.

(2) A report required under subregulation (1) shall include

- (a) the name of the department, office or place where the shortage or loss occurred;
- (b) the date on which the shortage or loss occurred and the date on which it was discovered;
- (c) if there has been a delay in discovering the loss, the reason for the delay;
- (d) details of the amounts of cash, stamps, securities or other financial instruments that are short or lost;
- (e) any amount of the shortage or loss recovered;
- (f) the name and designation of the officer responsible for the shortage or loss;
- (g) a statement as to whether the shortage or loss was due to negligence on the part of any officer;
- (h) an assessment of the arrangements made for security, accounting and periodical checking;
- (i) details of the last check made including the name of the officer who made the check;
- (j) a statement on any grounds for suspicion of criminal activity or any other irregularity;
- (k) the result of any police investigation;
- (l) recommendations for improved security or accounting arrangements; and
- (m) recommendations for any action to be taken against any officer responsible for the shortage or loss.

Accounting procedures for shortages and losses.

158. (1) As soon as a shortage or loss has been certified by the Accounting Officer or the receiver of revenue, he shall take action to account for the shortage or loss.

(2) The amount of the shortage or loss shall be accounted for against an advance account in the name of the officer deemed to be responsible for the shortage or loss.

159. The Financial Secretary may direct that an advance account in the name of an officer charged with shortage or loss is to be credited with the amount of the shortage or loss if

Write-off of losses.

- (a) the Financial Secretary is satisfied that
 - (i) the shortage or loss is irrecoverable from the officer who has been charged with that shortage or loss; or
 - (ii) the circumstances of the shortage or loss are such that the officer deemed to be responsible should be absolved from that responsibility; and
- (b) in accordance with section 37 of the Act, the Financial Secretary with the approval of the Executive Council has given written approval to write-off the shortage or loss.

PART 24 ACCOUNTING RECORDS

160. (1) An Accounting Officer shall

Custody of accounting records.

- (a) take care of receipts, payment instruments and other accounting records in his custody; and
- (b) retain them until they are destroyed in accordance with regulation 161.

(2) An Accounting Officer

- (a) shall ensure that if a receipt, payment instrument or other accounting record is in the form of an electronic medium, the information contained in it is reproduced on microfilm or in printed form for retention until the microfilm or printed form is destroyed in accordance with regulation 161; and
- (b) may reuse the electronic medium after the information contained in it has been reproduced on microfilm or printed form.

161. (1) An Accounting Officer may, on the instructions of the Financial Secretary with the approval of the Minister, destroy accounting records after the expiration

Destruction of accounting records.

- (a) in the case of principal Treasury ledgers, cash registers and journals, 10 years;
 - (b) in the case of abstract, subsidiary journals, cheques, receipt forms and counterfoil, 7 years;
 - (c) in the case of payment instruments and subsidiary records, 5 years;
 - (d) in the case of special ledgers and records, such as Savings Bank records, 10 years;
 - (e) in the case of loans register, trust fund registers, 7 years after the closing of the last account.
- (2) An Accounting Officer shall not destroy
- (a) a receipt, payment instrument or other accounting record; or
 - (b) a reproduction made in accordance with regulation 160(2)(a),

if the Financial Secretary has advised him that in his opinion it might be required in connection with any litigation, inquiry, investigation or other examination.

PART 25 SPECIAL FUNDS AND TRUST FUNDS

Administration
of special fund.

162. (1) In accordance with section 12(1) of the Act, the Minister shall appoint an Accounting Officer

- (a) to administer a special fund; and
- (b) to control and account for the receipt of moneys into and payments made out of the funds.

(2) In accordance with section 12(2) of the Act, the Financial Secretary may give instructions

- (a) for the administration of a special fund; and
- (b) for regulating the receipt of money into and payments made out of the fund.

(3) The Accountant General shall ensure that a separate account is maintained for each special fund.

(4) Any balance standing to the credit of a special fund at the end of a financial year shall be retained for the purposes of the fund.

163. The Minister may, in accordance with section 11(5) of the Act, declare that a special fund is to be wound up and closed, and thereupon Winding-up of special funds.

(a) after the liabilities of the fund have been paid, the fund is to be taken to have been closed accordingly; and

(b) any balance standing to the credit of the fund is to be paid into the Consolidated Fund.

164. (1) A trust fund shall be administered in accordance with the Act, deed of trust, trust instrument or agreement which created it. Administration of trust funds.

(2) If in relation to a trust fund

(a) there is no Act, deed of trust, trust instrument or agreement relating to the administration of the fund; or

(b) in the opinion of the Financial Secretary, the Act, deed of trust, trust instrument or agreement contains inadequate provision for the administration of the fund,

the Financial Secretary shall

(c) appoint a public officer to be the Accounting Officer for the fund; and

(d) give instructions for the administration of the fund.

PART 26

RESPONSIBILITY FOR THE CARE AND CUSTODY OF STORES

165. An Accounting Officer shall ensure Duties of Accounting Officers.

(a) the care and custody of stores received, held or disposed of by or on behalf of his department;

(b) that proper accounts are kept of the receipt and issue of stores in his department;

- (c) that regular checks are made to verify physical stocks and ledger balances of stores under his control;
- (d) that stores under his control are inspected regularly and reports made to him with respect to the sufficiency and security of storage and the general condition of stores and storage facilities;
- (e) that the weights, measures, and scales used in his department are examined by an inspector of weights and measures each year.

Duties of storekeepers.

166. A storekeeper shall, in respect of stores under his control

- (a) check, handle and store the stores received by him;
- (b) check, pack and dispatch the stores issued from stock;
- (c) check the correctness of stock balances;
- (d) control losses, deterioration, wastage or irregular issues;
- (e) ensure the safe custody and security of allocated and unallocated stores;
- (f) carry out monthly checks of stores on hand against the stores ledger or bin cards and report to the Accounting Officer any surpluses, shortages, deterioration, wastage, damage, unserviceability or obsolescence of stores;
- (g) ensure that stocks are maintained to the required level;
- (h) not permit a shortage or excess of stores to occur;
- (i) ensure each storeroom under his control is kept clean, properly ventilated and secure from fire and unauthorised entry.

Stores accountant.

167. (1) An Accounting Officer shall designate a suitable officer to perform the duties of stores accountant in his department.

(2) A stores accountant shall

- (a) maintain proper records of receipts and issues of stores;

- (b) ensure that the procurement of goods is in accordance with these Regulations;
- (c) reconcile stocks on hand with financial records;
- (d) assist in the annual survey of stores and the verification of stock balances;
- (e) exercise general control over the rate of consumption of expendable stores;
- (f) prepare documents and perform accounting functions for the procurement of goods.

168. (1) An Accounting Officer shall nominate in writing an officer in his department to hold the keys to the storage areas in the department. Key holders.

(2) A key holder shall ensure that when a store key is not in use it is secured against unauthorised use.

(3) A duplicate key to a storeroom shall be secured by the Accounting Officer.

(4) A key holder is responsible for a loss from a storage due to

- (a) the loss of a key; or
- (b) a failure on his part to comply with these Regulations.

169. An officer is responsible for stores under his control or in his custody. Other officers.

PART 27 PROCUREMENT OF STORES AND SERVICES

170. (1) Subject to subregulation (2), the Financial Secretary, with the approval of the Minister, shall, from time to time, issue directions with respect to Procurement of goods and services.

- (a) the procurement of goods and services by tender or by direct purchase;
- (b) the sale of stores by tender or direct sale;
- (c) the conditions under which goods may be procured by tender or by direct purchase.

(2) Goods and services shall be procured by tender where the value of the goods or services exceeds \$75,000, unless the Executive Council otherwise directs.

Overseas purchases.

171. (1) The Financial Secretary, **with the approval of the Minister**, shall, designate agents necessary for the procurement of goods from overseas sources.

(2) Subject to subregulation (1), an Accounting Officer may, with the approval of the Financial Secretary, place an order for the procurement of goods from an overseas source.

(3) A purchase of goods from an overseas source shall be supported by a valid invoice and shipping documents.

Local purchases.

172. (1) Except where a tender or contract for the supply of goods has been awarded, goods may be purchased from any distributor, wholesaler or retailer carrying on business in the Territory if

- (a) where the cost of a single item of goods **does not exceed \$10,000**, quotations from at least two different suppliers have been obtained; or
- (b) where the total value of a purchase order exceeds **\$10,000 and up to \$20,000**, the authority of the Accounting Officer has been obtained; or
- (c) where the total value of a purchase order exceeds **\$20,000 and up to \$75,000**, the approval of the Financial Secretary has been obtained.

(2) A purchase of goods locally shall be made by a local purchase order signed by an Accounting Officer or an officer authorised by the Accounting Officer to sign local purchase orders.

(3) Local purchase orders shall

- (a) be in books of serially numbered forms in triplicate; or
- (b) if a computerised system is in use, be in a form approved by the Accountant General.

(4) An officer who makes a local purchase which is not in accordance with these Regulations

- (a) may be held responsible for the cost of the item purchased; and

- (b) if the price or rate paid was excessive, may be surcharged in accordance with the Act with the amount charged in excess.

173. (1) A tender for

Tenders.

- (a) the procurement or sale of goods, or
- (b) the procurement of services including construction work,

shall be invited in accordance with directions given by the Financial Secretary, with the approval of the Minister.

(2) Notice of an invitation to tender shall be published in the *Gazette* and at least one local newspaper.

(3) A copy of the notice shall be sent to the Chairman of the Central Tenders Board.

174. (1) There shall be a Central Tenders Board to receive and evaluate tenders.

Appointment of
Central Tenders
Board.

(2) The members of the Central Tenders Board shall be

- (a) the Financial Secretary or his representative, who shall be the Chairman of the Central Tenders Board;
- (b) the Attorney General or his representative;
- (c) the Director of Public Works or his representative;
- (d) the Permanent Secretary in the Ministry responsible for the subject matter of the particular tender or his representative;
- (e) the Permanent Secretary who is, for the time being, a member by virtue of subregulation (3) or his representative.

(3) Membership of the Central Tenders Board under subregulation (2)(e) shall be rotated among the Permanent Secretaries, in such order as may be determined by the Minister.

(4) The Procurement Coordinator, or in his absence the Budget Analyst, shall serve as Secretary of the Central Tenders Board.

Powers of
Central Tenders
Board.

- 175.** (1) Subject to subregulation (2), the Central Tenders Board may
- (a) reject a tender or part of a tender on the grounds of non-responsiveness; or
 - (b) if all tenders have been rejected, advise the Financial Secretary
 - (i) that the tenderers be permitted to submit such documents as are necessary to make their tenders responsive,
 - (ii) that new tenders be invited, or
 - (iii) that the approval of Executive Council be sought for departmental arrangements to be made for procurement,

and the Central Tenders Board shall, on the instructions of the Financial Secretary, **with the approval of the Minister**, permit the tenderers to submit such documents as are necessary to make their tenders responsive or invite new tenders, as the case may be.

(2) The Central Tenders Board shall evaluate all tenders that are deemed to be responsive and submit its recommendations thereon to the Minister, who shall forward those recommendations to Executive Council.

(3) The Executive Council shall consider the recommendations of the Central Tenders Board and make such decision as it thinks fit.

(4) The Secretary of the Central Tenders Board shall notify a successful tenderer in writing that his tender has been accepted.

(5) A copy of each letter of acceptance shall be sent to

- (a) the Accounting Officer concerned;
- (b) the Accountant General; and
- (c) the Auditor General.

(6) The Central Tenders Board shall report its activities to the Minister not later than 14 days after each meeting.

Tenders to be
kept confidential.

176. (1) A tender shall not be evaluated unless it is sent in a sealed envelope addressed to the Central Tenders Board under confidential cover.

(2) Until a decision regarding the responsiveness of a tender has been taken by the Central Tenders Board

- (a) the tenders shall be kept in a secure place by the Secretary; and
- (b) the contents of any tender shall not be divulged outside the Central Tenders Board.

(3) Except as provided by subregulation (4), a tender shall not be evaluated unless it is delivered before the closing date and time specified in the notice published in the *Gazette* and a local newspaper.

(4) A tender received after the closing date and time shall not be evaluated except in very exceptional circumstances.

(5) A tender shall not be opened before the date and time specified in the notice published in the *Gazette* and a local newspaper.

177. (1) The Central Tenders Board may appoint a technical committee

Technical committees.

- (a) to evaluate tenders; or
- (b) to pre-qualify contractors.

(2) A copy of a report by a technical committee shall be made available to the Minister.

(3) A technical committee may consist of one person.

178. The Financial Secretary, **with the approval of the Minister**, may require that any contract **or contracts** for the procurement of goods or services, including construction works, be approved by him before it is entered into on behalf of the Government.

Approval of contracts.

179. (1) The Accounting Officer concerned shall prepare and process contract documents, except contract documents for the supply of common user goods and services.

Preparation and processing of contracts.

(2) The Financial Secretary shall prepare and process contracts for common user goods and services.

180. (1) A copy of each contract document shall be sent by the Accounting Officer to

Copies of contracts.

- (a) the Accountant General; and
- (b) the Auditor General .

(2) A contract for common user goods and services with priced lists of the goods and services to be supplied by the contractor shall be distributed by the Financial Secretary to each Accounting Officer .

Contracts where no tenders are received or accepted.

181. (1) The Financial Secretary on the recommendation of a technical committee appointed under regulation 177 shall maintain a list **to be approved by the Minister**, of pre-qualified contractors for the procurement of services, including construction works.

(2) Subject to regulation 179, if

- (a) tenders are not invited, received or accepted for the procurement of services, including construction works, or
- (b) a contractor defaults in the performance of a contract,

an Accounting Officer may select a suitable contractor for providing the services required from the list of pre-qualified contractors if

- (c) where the contract sum **does not** exceed \$50,000, the approval of the Financial Secretary has been obtained; or
- (d) where the contract sum **exceeds \$50,000 and up to \$75,000**, the approval of the Minister has been obtained.

Contracts to be signed.

182. A contract for the purchase or sale of goods or services shall

- (a) be in the name of the Government; and
- (b) **be signed by the Minister or a person designated by him.**

Security for contract.

183. (1) An Accounting Officer shall ensure that any security or bond required to be signed by a contractor and his sureties is verified and lodged with the Accountant General.

(2) Repayment of an amount lodged for security shall not be made except on a certificate signed by the Accounting Officer which certifies that the service to be provided has been satisfactorily completed.

Advance payment.

184. An advance payment shall not be made on a contract without the approval of the Financial Secretary.

- 185.** A contract may contain the following, as applicable: Details of contract.
- (a) detailed specifications of the goods to be supplied or the work or service to be performed;
 - (b) drawings, plans and other instructions;
 - (c) the contractual commencement and completion dates;
 - (d) the maintenance period;
 - (e) the sum to be retained and the retention period;
 - (f) the total sum payable or the manner in which that sum is to be calculated;
 - (g) a penalty clause;
 - (h) any security or bond required;
 - (i) any conditions relating to goods, material, equipment or plant;
 - (j) any other conditions.

186. (1) An Accounting Officer or an officer authorised by him shall sign a certificate in respect of a payment to be made relating to a contract as follows: Contract payment certificate.

- (a) if the payment is to be made for work in progress or services partially completed:

“I certify that the value of the work performed (or the service provided) exceeds the amount claimed and that the work (or service) has been carried out satisfactorily and in accordance with the terms of the contract”;

- (b) if final payment is to be made:

“I certify that the work (or service) has been satisfactorily completed in accordance with the terms and conditions of the contract and that all progress payments and any retention money have been deducted from the amount payable under the contract.”;

(2) If a consulting engineer is engaged his certificate shall be attached to each payment voucher in respect of the contract.

Variation of contracts.

187. The terms and conditions of a contract shall not be varied except with the approval of

- (a) the Accounting Officer;
- (b) where the variation would result in additional costs exceeding 10% but not exceeding 15% of the original cost of the contract, the Financial Secretary; and
- (c) where the variation would result in additional costs of not less than 15% of the original cost of the contract, the Minister,

but no variation shall cause the cost of a petty contract to exceed \$75,000.

Contract register.

188. An Accounting Officer shall maintain a contract register in which he shall record

- (a) the contract number;
- (b) a description of the contract;
- (c) the file number in which the contract documents are filed;
- (d) the name of the contract;
- (e) the name of the officer who signed the contract;
- (f) the head and item of expenditure to which the contract costs are to be charged;
- (g) the contractual dates for commencement and completion;
- (h) details of any security or bond deposited;
- (i) the contract price or the manner in which that price is to be calculated;
- (j) the amount of the contract price to be retained on completion;
- (k) the retention period;
- (l) any variation subsequently made to the terms and conditions of the contract;

- (m) any progress payment made;
- (n) the final payment made;
- (o) any payment of retention money made;
- (p) any deduction for penalty; and
- (q) any release of any security or bond deposited with respect to the contract.

189. (1) A contract for work or a service not exceeding \$10,000 in value may be entered into without the execution of a specific contract document by a works orders signed by an officer authorised to do so by **the Minister or person designated by him**. Works orders.

(2) Two or more works orders shall not be issued for the same works or services.

(3) An officer who signs a works order shall ensure that the works or services are performed and completed satisfactorily.

(4) Payment in respect of a works order shall be made on the following certificate signed by the authorising officer:

“I certify that the works (or services) performed under Works Order No. ... have been completed satisfactorily and in accordance with the terms of the Order.”.

PART 28 ALLOCATED STORES

190. (1) Except as provided by subregulation (2), allocated stores shall not be issued to and used except on the service or project to which the stores have been charged. Use of allocated stores.

(2) Allocated stores may be issued for use on any other service or project with the approval of the Accounting Officer.

(3) Allocated stores issued for use on any other service or project shall be accounted for by journal entry transferring the charge to the service or project on which the stores are used.

Allocated stores ledger.

191. An allocated stores ledger shall be maintained in the manner approved by the Accountant General.

Storage of allocated stores.

192. An Accounting Officer shall ensure that allocated stores are securely stored physically separate from unallocated or any other stores.

PART 29 UNALLOCATED STORES

Accounting for stores.

193. (1) An Accounting Officer responsible for maintaining unallocated stores shall ensure that accurate accounts are maintained for all receipts and issues of those stores.

(2) Unallocated stores shall be accounted for by both quantities and values and the accounts shall indicate the unit cost of each item in store.

Stock limits.

194. An Accounting Officer responsible for unallocated stores shall ensure that the total value of stores on hand at any time does not exceed the authorised stock limit.

Pricing of stores.

195. (1) The price of unallocated stores for accounting purposes

- (a) shall be determined on the basis of a unit of quantity; and
- (b) shall include the invoice price, freight, insurance, inspection fee, local transportation, handling and all other charges related to the purchase and storage of the stores.

(2) Other expenses which have not been taken into account in the costing of the value of the stores shall not be charged against unallocated stores.

(3) The issue price per unit

- (a) shall be arrived at by dividing the total cost of an item of stores by the number of units of quantity;
- (b) shall be fixed at the nearest whole cent; and
- (c) shall be revised whenever a new purchase is made to replenish that particular item of stores.

(4) If on calculating an issue price per unit the total cost is not divisible by the number of units, the amount over or under the cost price shall be accounted for in a price adjustment account.

Unallocated stores ledger.

196. (1) An unallocated stores ledgers shall be maintained in the manner determined by the Accountant General.

(2) If it is necessary to introduce a new unallocated stores ledgers with the opening balances based on the physical stocks on hand and not on the closing balances in the previous ledgers

- (a) the full circumstances necessitating the use of physical stock balances shall be reported to the Accountant General; and
- (b) the approval of the Accountant General shall be obtained before the new ledgers are brought into use.

(3) The balance and value of each item of stores shall be recorded whenever a receipt or issue is made.

197. (1) An Accounting Officer responsible for unallocated stores shall as soon as possible after the end of each financial year prepare a stock valuation list showing the numerical and financial balances for each item of stores in the unallocated stores ledger.

Stock valuation lists.

(2) A signed copy of the stock valuation list shall be sent

- (a) to the Financial Secretary; and
- (b) to the Auditor General .

(3) If at any time the total value of stock exceeds the authorised limit, the Accounting Officer concerned shall

- (a) immediately report the excess to the Financial Secretary; and
- (b) explain the reasons for the excess to the Financial Secretary.

(4) Stock held in excess of the authorised limit may be treated in the accounts in the same manner as unauthorised expenditure and the Accounting Officer concerned may be held responsible for it.

198. (1) An Accounting Officer responsible for unallocated stores shall as soon as possible after the close of each financial year prepare a tabular summary in respect of each item in those unallocated stores.

Tabular summary.

(2) A signed copy of the tabular summary shall be sent

- (a) to the Financial Secretary; and
- (b) to the Auditor General .

Inventory records.

199. (1) A storekeeper shall keep an inventory record for each item of unallocated stores to record receipts, issues and balances on hand by quantities.

(2) The officer in charge of unallocated stores

- (a) shall at least once in each quarter check the balances on the inventory records; and
- (b) shall investigate and report any discrepancy.

(3) A copy of a report prepared in accordance with subregulation (2)(b) shall be submitted to the Accounting Officer concerned.

PART 30 FURNITURE AND OFFICE EQUIPMENT

Responsibility for furniture and equipment.

200. Responsibility to account for and control furniture and equipment rests with

- (a) in respect of furniture and equipment in Government offices, the Ministry or department in possession of the furniture or equipment,
- (b) in respect of furniture, furnishings and equipment in or intended for Government quarters, the Human Resources Department, and
- (c) in respect of furniture and equipment in or intended for an institution or establishment, the Ministry or department responsible for the institution or establishment,

in this Part referred to as “the controlling department”.

Safe custody and care of furniture and equipment.

201. (1) The controlling department is responsible for furniture and equipment issued

- (a) to the controlling department; or
- (b) to institutions and establishments under the control of the department.

(2) The occupants of government quarters or other residences assigned to them are personally responsible for furniture, furnishings or equipment provided for their use.

202. The controlling department shall maintain a master control register in which shall be recorded Master control registers to be kept.

- (a) each purchase and issue of furniture or equipment; and
- (b) the department, institution or establishment to which furniture or equipment has been issued.

203. (1) An Accounting Officer shall ensure that an inventory of furniture and equipment is maintained in each office, institution and establishment under his control. Inventories to be maintained.

(2) An item of furniture or equipment shall not be moved from an inventory except on the written authority of the Financial Secretary.

204. An Accounting Officer shall ensure that each inventory is checked against the physical stock on hand Inventories to be checked.

- (a) at least once a year; and
- (b) if there is a change of
 - (i) the officer in charge of an office, institution or establishment; or
 - (ii) the occupant of the government quarters or a government assigned residence.

205. (1) An officer shall report to the controlling department any discrepancy found during inventory checks of furniture and equipment. Discrepancies in inventory holdings.

(2) A discrepancy found at a handing over of an inventory holding shall be dealt with in accordance with regulation 262 (procedure for handing over of stores).

206. (1) Furniture and equipment shall remain on charge in the master control register and in department inventories until authority to write it off has been given by the Financial Secretary. Authority for write-off

(2) Unserviceable or obsolete items of furniture and equipment shall be dealt with in accordance with regulation 251 (disposal of condemned stores).

PART 31
BUILDINGS, PLANT, EQUIPMENT AND TOOLS

Responsibility for plant, equipment and tools.

207. (1) An Accounting Officer is responsible for all buildings, plant, equipment and tools assigned to his departments.

(2) Despite subregulation (1), an officer to whom plant, equipment and tools have been issued has personal responsibility for the plant, equipment and tools until they are

- (a) returned into store; or
- (b) condemned and disposed of in accordance with regulation 251 (disposal of condemned stores).

Register to be kept.

208. (1) An Accounting Officer shall ensure that

- (a) a plant and equipment register is maintained; and
- (b) each item of plant or equipment is entered in that register together with
 - (i) a description of the plant or equipment;
 - (ii) the name of its manufacturer;
 - (iii) its registration or serial number;
 - (iv) the date it was received;
 - (v) the source of supply;
 - (vi) any period of warranty; and
 - (vii) any ancillary equipment and spares supplied.

(2) An Accounting Officer shall ensure that

- (a) a tools register is maintained; and
- (b) there is recorded in that register details of each tool received and issued.

Plant operating records.

209. An Accounting Officer shall ensure that

- (a) a plant operating record is maintained for each item of plant or equipment; and

- (b) there is recorded in that record details of the operating hours, down time, servicing, overhauls and repairs of the plant or equipment.

210. (1) An Accounting Officer shall ensure that a register is kept in respect of each vehicle or other equipment assigned to his department.

Vehicle and equipment registers.

(2) A register

- (a) shall be in a form approved by the Accountant General; and
- (b) shall be used to record
 - (i) details of travel done or works performed by the vehicle or equipment;
 - (ii) details of oils, fuels and spares used;
 - (iii) details of servicing or repairs; and
 - (iv) the authorisation for travel or other operation.

(3) An Accounting Officer shall designate an officer

- (a) to check the registers; and
- (b) to report any misuse of, or damage to, a vehicle or equipment assigned to his department.

(4) An Accounting Officer shall ensure that

- (a) each register is checked at least once every month; and
- (b) reports of misuse of, or damage to, vehicles or equipment are submitted to the Financial Secretary.

(5) If it is proved to the satisfaction of the Financial Secretary that an officer is responsible for the misuse of, or damage to, a vehicle or equipment assigned to him or to his control, the officer may be surcharged in accordance with the Act.

211. At least once every six months an Accounting Officer shall

Stocks to be verified.

- (a) verify stocks of plant, equipment and tools against the balances shown in the plant and equipment register or the tools register; and
- (b) immediately report any deficiency found
 - (i) to the Financial Secretary; and
 - (ii) to the Auditor General .

Register of buildings.

212. The Accountant General shall

- (a) maintain a register of all permanent government buildings; and
- (b) record in the register
 - (i) the description or designation of the building;
 - (ii) the date of completion or purchase of the building;
 - (iii) the plant reference;
 - (iv) the site reference;
 - (v) the prime cost or purchase price of the building; and
 - (vi) the cost and date of any structural alteration.

PART 32

LIVESTOCK

Records to be kept.

213. An Accounting Officer shall ensure that

- (a) there is kept a record of any livestock assigned to or maintained by his department; and
- (b) there is entered in the record
 - (i) the date of receipt, sale, transfer or death of each animal;
 - (ii) any addition due to reproduction; and
 - (iii) the total number of each category of animal.

214. If an animal is sold its weight, selling price and receipt number shall be entered in the record. Sale of livestock.

215. (1) If an animal dies a certificate of death and disposal shall be obtained from a veterinary officer or an officer authorised to issue those certificates. Death of livestock.

(2) The cause of death and the manner of disposal shall be entered in the record.

216. An Accounting Officer shall check the number of animals in stock against the number shown in the record at least twice a year. Checks to be made.

217. (1) An Accounting Officer shall Surpluses or deficiencies.

(a) investigate any surplus or deficiency in stock; and

(b) report it

(i) to the Financial Secretary; and

(ii) to the Auditor General .

(2) If the Financial Secretary is satisfied that an officer is responsible for

(a) the death of an animal, or

(b) a loss or deficiency in stock,

the officer may be surcharged in accordance with the Act.

PART 33 RECEIPTS

218. Except for goods purchased in small quantities for immediate use, goods received shall be taken into allocated or unallocated stores as appropriate. Stores to be received in stock.

219. (1) Goods received Stores received vouchers.

(a) shall be entered on a stores received voucher; and

(b) shall be supported by

- (i) an invoice or bill;
- (ii) the triplicate copy of the local purchase order;
- (iii) in the case of stores received from unallocated stores into allocated stores, a copy of a stores issue voucher; or
- (iv) the original copy of a stores conversion form.

(2) Stores received vouchers

- (a) shall be in duplicate; and
- (b) shall be pre-numbered serially or in a form approved by the Accountant General.

Stores conversion form.

220. (1) If stores are issued from a store for conversion into a different article, the article produced

- (a) shall be received back into the same store; and
- (b) shall be supported by a stores conversion form.

(2) A stores conversion form shall

- (a) be prepared in duplicate; and
- (b) record in detail
 - (i) the quantities and values of the stores converted; and
 - (ii) the quantities and values of the article produced.

Unused stores.

221. Stores which have been issued but not used shall be returned to the original store and taken on charge on a stores received voucher at the current issue price irrespective of the price at which they were originally issued.

Used stores.

222. Used stores which are no longer required for the purpose for which they were issued shall be returned to the original store and taken charge on a stores received voucher.

Surplus stores.

223. Surplus stores found

- (a) by a board of survey, or

- (b) as a result of stock verification, internal stock-taking or over-delivery,

shall be taken on charge on a stores received voucher.

224. (1) An officer who receives goods shall ensure that the goods received are in accordance with the goods invoice. Verification of deliveries.

(2) Goods shall not be paid for except on a certificate by the receiving officer certifying that the goods have been correctly delivered and received into store.

225. (1) As soon as possible after the receipt of goods, the receiving officer shall examine each item, package or other container to ensure that the goods making up the consignment are exactly equal to the quantity and specifications shown on the accompanying invoice, delivery note, packing-slip or other document. Examination of goods.

(2) The receiving officer shall prepare and sign a certificate of examination.

(3) Any damage or spoiled goods shall be recorded in detail on the certificate of examination.

(4) Perishable food items shall be examined immediately and any spoilage or any item considered to be unfit for the purpose intended shall be reported to a public health officer for the issue of a certificate of condemnation in respect of the item.

226. (1) Bulk supplies shall be checked on discharge and on receipt into store. Bulk supplies.

(2) The contents of a broken container and any quantity retrieved from sweepings shall be accounted for before any shortage is determined.

227. (1) Stores transferred on a vehicle or vessel shall be accompanied by a delivery slip which shall be signed by Delivery of stores.

(a) the officer consigning the stores; and

(c) the driver of the vehicle or vessel.

(2) An officer who receives stores transferred on a vehicle or vessel shall check the quantities delivered against the quantities shown on the delivery slip.

(3) A copy of the delivery slip signed by the receiving officer shall be returned to the consigning officer with a notation of any shortage or surplus discovered.

Stores received short.

228. (1) If stores are received short or damaged the receiving officer shall immediately report the shortage to the Accounting Officer .

(2) The Accounting Officer shall

- (a) immediately investigate the shortage or damage; and
- (b) as soon as possible, report the matter to the Financial Secretary.

(3) If the Financial Secretary is satisfied that an officer is responsible for the shortage or damage the officer may be surcharged in accordance with the Act.

Accounting procedure where goods are received short or damaged.

229. (1) If goods are received short or damaged the quantity shown on the invoice or bill shall be taken on charge.

(2) A stores issue voucher shall be issued for the quantity of goods found short or damaged which shall be charged against the appropriate head of expenditure.

Claims register.

230. (1) Goods received short or damaged shall be accounted for in a claims register.

(2) A claim shall not be considered settled until

- (a) the value has been recovered in full; or
- (b) the Financial Secretary has authorised the claim to be written-off or waived.

(3) Any recovery in respect of a claim shall be entered in the claims register.

Reusable containers.

231. If it is economical to do so reusable containers shall be returned to the suppliers as soon as possible after the discharge of goods.

**PART 34
ISSUE OF STORES**

232. (1) Stores shall not be removed from allocated or unallocated stores except on the authority of a stores requisition signed by an authorised officer. Issue of stores.

233. (1) The officer in charge of stores shall prepare a serially numbered stores issue voucher in triplicate on receipt of a requisition for unallocated stores if he is satisfied that Stores issue vouchers.

- (a) the requisition is in order; and
- (b) the stores requisitioned are in stock.

(2) A stores issue voucher shall be signed by the officer in charge of the stores or by an officer specifically authorised to do so.

(3) The officer who receives the stores shall sign the original and duplicate copies of the stores issue voucher as acknowledgment of the receipt of the stores.

(4) The original copy of the store issue voucher shall be retained by the officer in charge of stores for accounting purposes.

(5) The duplicate copy of the stores issue voucher shall be returned to the requisitioning officer together with the stores issued.

234. (1) Subject to regulations 235 (stores issued for conversion) and 236 (sale of stores), a stores issue voucher shall indicate the expenditure head and item number to which the charge is to be made. Stores to be charged.

235. (1) Stores may be issued from unallocated stores for conversion to a different article on the authority of a conversion form signed by an authorised officer. Stores issued for conversion

236. (1) Unallocated or allocated stores shall not be sold to private persons except with the approval of the Accounting Officer. Sale of stores.

(2) An official receipt for the full value of stores sold shall be presented together with the requisition for the release of the stores.

(3) The officer in charge or any officer authorised by him to do so shall prepare a stores issue voucher for the quantity and value of the stores sold.

Responsibility of officers signing stores issue vouchers.

- 237.** (1) An officer who signs a stores issue voucher shall ensure that
- (a) the voucher is accurate and complete in all respects; and
 - (b) the stores to be issued correspond with the requirements for the stores requisition signed by the authorised officer.

Issue before stores are priced.

238. (1) If stores are issued in an emergency before the price is determined, a store issue voucher shall be prepared showing the quantities of stores issued with the notation "Price to follow".

(2) A debit advice shall be sent to the requisitioning officer for the full cost of the stores issued as soon as possible after the price of the stores has been determined.

Monthly summaries of issues

239. (1) The officer in charge of stores shall as soon as possible after the end to each month prepare a monthly summary of stores issued from unallocated stores in the form approved by the Accountant General.

(2) The original copy of the monthly summary of stores issued shall be submitted to the Accountant General for accounting purposes.

PART 35 STOCK VERIFICATION

Appointment of stock verifier.

240. The Financial Secretary may appoint a stock verifier if he considers that it has become necessary to verify stock holdings in a department.

Duties of stock verifier.

- 241.** A stock verifier shall
- (a) compare stores ledger balances, bin card balances and inventory balances with the physical stock on hand;
 - (b) initiate an investigation into the reason for any discrepancy;
 - (c) assess the security and storage arrangements and the safeguards against loss, fraud and other irregularities;
 - (d) assess the management of stocks with special regard to overstocking, wastage and obsolescence;
 - (e) check and evaluate inventory holdings;
 - (f) identify unserviceable or obsolete stores;

- (g) supervise the disposal of condemned stores; and
- (h) carry out any other duties assigned to him by the Financial Secretary.

242. The Financial Secretary may arrange for stores held in a department to be verified by a stock verifier. Stock to be verified.

243. (1) The stock verifier shall report to the Financial Secretary on any Report of stock verifier.

- (a) discrepancy, defect, obsolescence or damage, or
- (b) deficiency in the arrangements for accounting, storage, security and other safeguards,

which have come to his notice during the stock verification.

(2) The Financial Secretary may on receipt of the stock verifier's report require the Accounting Officer concerned to account for any discrepancy, defect, damage or deficiency discovered by the stock verifier.

244. (1) An Accounting Officer shall arrange for stores under his control to be inspected at least twice a year. Inspection of stores.

(2) The inspecting officer shall report to the Accounting Officer any loss, leakage, damage, wastage, deterioration or irregularity observed in the course of his inspection.

(3) The Accounting Officer shall on receipt of the inspecting officer's report take immediate action to correct any defect, deficiency or irregularity reported.

PART 36 SURVEY OF STORES

245. (1) The Financial Secretary may at any time appoint a board of survey to check allocated or unallocated stores held in any department. Appointment of board of survey.

(2) A board of survey shall consist of at least two persons, one of whom shall be designated by the Financial Secretary to be the chairman of the board.

(3) The Financial Secretary shall send copies of the letters of appointment of the members of a board of survey

- (a) to the Accounting Officer concerned; and
- (b) to the Auditor General .

(4) The Financial Secretary shall not appoint an officer of

- (a) the Audit Department, or
- (b) the department in which the survey it to be carried out,

to be a member of a board of survey.

Method of
conducting
surveys

246. (1) A survey of stores by a board of survey shall include a complete check of quantities of all stores on hand or in the process of conversion unless the letters of appointment of members of the board otherwise provide.

(2) A board shall

- (a) compare the quantities found by the board with the quantities shown in the stock ledger and bin cards; and
- (b) include in its survey report, details of any discrepancy found.

(3) Stores which appear to a board to be unserviceable or obsolete shall be entered on a form approved for that purpose by the Accountant General together with the board's recommendations for the condemnation or disposal of the stores.

(4) Stores which are found by a board to be in excess of the balances shown in the stores ledger shall be brought to account on a stores receipt voucher.

Report of board
of survey.

247. (1) The chairman of a board of survey shall immediately after the completion of a survey submit to the Financial Secretary a report on the survey which shall be signed by him and the other members of the board.

(2) A copy of the report shall be sent

- (a) to the Accounting Officer concerned; and
- (b) to the Auditor General .

(3) A board of survey's report shall include

- (a) the opinion of the board on the condition and adequacy of stores and storage facilities; and

- (b) the opinion of the board on the effectiveness of
 - (i) security arrangements; and
 - (ii) safeguards against fire and deterioration;
- (c) a statement on any difficulties experienced by the board in carrying out its duties;
- (d) a list of unexplained surpluses and shortages together with any comments or remarks on each surplus or shortage which the board considers necessary;
- (e) a list of stores which in the opinion of the board are unserviceable or obsolete; and
- (f) a certificate that the procedure laid down in regulation 246 (method of conducting surveys) has been followed.

(4) The Financial Secretary may after considering the recommendations of a board of survey issue any directions he thinks appropriate.

(5) Within 3 months of any directions being given by the Financial Secretary, the Accounting Officer concerned shall report to the Financial Secretary the action taken as a result of the directions.

PART 37
CONDEMNATION AND DISPOSAL OF STORES

248. (1) The Financial Secretary may, on the recommendation of

Appointment of board of condemnation.

- (a) an Accounting Officer, or
- (b) a stock verifier,

appoint a board of condemnation

- (d) to inspect stores which have been reported to be unserviceable or obsolete; and
- (e) to make recommendations for their disposal.

(2) A board of condemnation appointed by the Financial Secretary under subregulation (1) shall consist of

- (a) a stock verifier; or
- (b) at least two officers, one of whom shall be designated by the Financial Secretary to be the chairman of the board.

(3) The Financial Secretary shall not appoint to a board of condemnation an officer of the department responsible for stores to be condemned unless he is satisfied that technical considerations make it unavoidable to do so.

(4) The Financial Secretary shall not appoint an officer of the Audit Department to a board of condemnation.

(5) The Financial Secretary shall notify the Accounting Officer concerned of the appointment of a board of condemnation.

(6) The stock verifier or the chairman of the board of condemnation, as the case may be, shall notify the Accounting Officer concerned of the place and time of the inspection of the stores to be considered for condemnation.

(7) An officer appointed to serve on a board of condemnation

- (a) shall report immediately to the Financial Secretary if the officer is unable to serve on the board; and
- (b) shall give the reasons for his inability to serve.

Methods of conducting a board of condemnation.

249. (1) A board of condemnation shall inspect each item of the stores to be considered for condemnation.

(2) A board of condemnation shall

- (a) identify each item listed; and
- (b) determine whether or not the item is unserviceable or obsolete.

(3) The Accounting Officer concerned or any officer appointed by him shall be present during an inspection by a board of condemnation.

Report of a board of condemnation.

250. (1) The stock verifier or the chairman of a board of condemnation shall immediately after an inspection submit to the Financial Secretary a report signed by

- (a) the stock verifier or the chairman of the board; and
- (b) as the case may be, the other members of the board.

(2) A copy of the report shall be sent

- (a) to the Accounting Officer concerned; and
- (b) to the Auditor General .

(3) The report shall

- (a) identify the stores which in the opinion of the board should be condemned; and
- (b) include recommendations for the disposal of those stores.

(4) A board of condemnation shall report on any case of misuse, abnormal damage or deterioration or any other cause which in the opinion of the board has contributed to the unserviceable or obsolete condition of the stores inspected.

(5) The Financial Secretary may after considering the recommendations of a board of condemnation issue any directions he thinks appropriate.

251. (1) An Accounting Officer shall ensure that condemned stores authorised to be written off and destroyed or disposed of are destroyed or disposed of in the manner directed by the Financial Secretary.

Disposal of condemned stores.

(2) The Accounting Officer concerned shall appoint an officer or officers of his department to carry out the destruction or disposal of condemned stores.

(3) The stock verifier or a member of the board of condemnation shall witness the destruction or disposal of condemned stores.

(4) The Accounting Officer concerned shall prepare a list of the condemned stores destroyed or disposed of for submission to the Financial Secretary together with the following certificate

“I certify that the stores listed have been destroyed or disposed of by (method of destruction or disposal) in accordance with the Financial Secretary’s directions as given in (reference to authority) dated (date). The destruction or disposal was carried out in the presence of the witness who has signed below.

Signed
Accounting Officer

Signed
Witness

Name
Designation
Department
Date

Name
Designation
Department
Date”.

(5) A copy of the list of condemned stores together with the certificate shall be sent

- (a) to the Financial Secretary;
- (b) to the Auditor General ; and
- (c) to the Accountant General

Sale of
condemned
stores.

252. (1) If the Financial Secretary has, with the approval of the Minister, authorised condemned stores to be sold they may be sold

- (a) by public auction;
- (b) by public tender; or
- (c) in any other manner authorised by the Financial Secretary with the approval of the Minister.

Gift of
condemned
stores.

253. The Financial Secretary may, with the approval of the Minister, authorise condemned stores to be given to educational, scientific, cultural or charitable institutions or organisations.

Condemnation
by Accounting
Officer .

254. (1) Notwithstanding any other provision in these Regulations, but subject to subregulation (4), an Accounting Officer may condemn and dispose of small quantities of unexpendable stores which normally have a short life, such as glassware, china, cooking utensils, small tools, medical instruments, brushes and similar articles.

(2) The Accounting Officer shall submit a list of the items of stores condemned and dispose of, including the value of each item, to the Financial Secretary together with the following certificate:

“I certify that I have personally inspected the stores listed which have become unserviceable through fair wear and tear and that they have been disposed of by (method of destruction or disposals).

Signed
Accounting Officer
Name
Designation

Department
Date”.

(3) A copy of the list of stores destroyed or disposed of shall be sent

- (a) to the Auditor General ; and
- (b) to the Accountant General.

(4) In a financial year the value of stores condemned or disposed of under subregulation (1) shall not exceed

- (a) in the case of a single item, \$1,000; or
- (b) in total, \$5,000.

255. If the destruction, disposal, sale or gift of condemned stores has been authorised by the Financial Secretary or the Accounting Officer , a stores issue voucher shall be prepared by the officer in charge of stores before the stores are removed from stock. Accounting for stores destroyed or disposed of.

PART 38 LOSSES OF STORES

256. In this Part, the term “loss” includes damage or deterioration arising other than from fair wear and tear. Definition of loss.

257. (1) An Accounting Officer shall report immediately to the Financial Secretary any loss of stores which occurs in his department. Initial report of loss.

(2) An initial report

- (a) shall be made in each instance whether or not restitution has been made; and
- (b) shall not be delayed to enable an investigation to be carried out or restitution to be sought.

258. An Accounting Officer shall Investigation of losses.

- (a) immediately investigate a loss of stores occurring in his department; and
- (b) if a criminal offence is suspected, immediately report the loss to police.

Final report of loss.

259. (1) An Accounting Officer shall, as soon as possible, report the result of an investigation into a loss to the Financial Secretary.

(2) The final report shall include

- (a) the nature of the loss and the quantity and book value of the stores involved;
- (b) the place and date of the loss;
- (c) the circumstances in which the loss occurred;
- (d) an opinion as to whether the loss was due to a fault in the accounting or store keeping system;
- (e) a statement on whether a criminal offence was involved;
- (f) the name and designation of any officer or officers responsible for the loss;
- (g) the reason why internal checks and controls failed to prevent the loss;
- (h) the measures taken or recommended to prevent a recurrence of a similar loss;
- (i) an account of any restitution or recovery of the loss;
- (j) advice on any action already taken against the office responsible for the loss;
- (k) recommendations for any disciplinary or other action to be taken against the officer; and
- (l) a report by the Police Force, if applicable.

Write-off of losses.

260. The Financial Secretary may authorise the write-off of loss reported to him if he is satisfied that it is just and reasonable to do so.

Accounting for losses.

261. (1) If authority to write-off has been granted

- (a) a stores issue voucher shall be prepared for the lost stores; and
- (b) where the loss is the result of negligence or other irregularity, the value of the stores shall be charged against

an advance account in the name of the officer responsible for the loss.

PART 39
HANDING OVER OF STORES

262. (1) If a storekeeper or other officer responsible for stores

Procedure for handing over of stores.

- (a) is going on leave, or
- (b) is being transferred, or
- (c) will be unable to carry out his duties for any reason,

the Accounting Officer responsible for the stores shall arrange for responsibility for the stores to be handed over to another officer.

(2) The procedure for handing over of stores is as follows:

- (a) the physical stock of stores shall be checked in detail by the incoming officer and by the outgoing officer and compared with the balances in the stores ledger or inventory;
- (b) the incoming officer and the outgoing officer shall sign a handing over certificate in a form approved by the Accountant General.

(3) The outgoing officer shall endorse a statement listing any deficiency or defect found during the handing over which shall be attached to the handing over certificate.

(4) The incoming officer shall submit the handing over certificate to the Accounting Officer immediately after it has been signed.

(5) The outgoing officer is responsible for any deficiency or defect reported at the handing over.

263. (1) If the outgoing officer

Procedure when outgoing officer is unable to attend.

- (a) is, for good reason, unable to attend the handing over, or

- (b) has been authorised by the Accounting Officer to leave his office before the handing over takes place,

the Accounting Officer shall apply to the Financial Secretary for a board of survey to be appointed to survey the stores to be handed over.

(2) The incoming officer shall

- (a) attend during the survey; and
- (b) sign the handing over certificate prepared and endorsed by the board of survey.

PART 40 LOAN, HIRE AND SALE OF STORES

Authority for loan or hire of stores.

264. (1) Stores shall not be issued on loan or hire otherwise than for the purposes of the Government except

- (a) with the authority of the Financial Secretary; or
- (b) in the case of the hire of plant and equipment, if an authorised procedure and standard hire charges are in operation.

(2) Any hiring out of stores shall be supported by an agreement

- (a) signed by the hirer; and
- (b) in a form approved for the purpose by the Attorney General.

Accounting for stores on loan or hire.

265. (1) The officer in charge of stores shall ensure that stores issue vouchers are prepared and signed by the borrower or hirer in respect of stores issued on loan or hire.

(2) Where stores issued on loan or hire are returned into store, they shall be accounted for on a stores receipt voucher.

Authority for sale of stores.

266. (1) The Financial Secretary may authorise the sale of stores with a ledger price not exceeding \$10,000, but stores with a ledger price exceeding that amount shall not be sold without the Minister's approval.

(2) Stores may be sold by

- (a) auction;
- (b) tender; or
- (c) in any other manner authorised by the Financial Secretary.

267. (1) The selling price of stores to be issued on sale shall be determined by taking the ledger price and adding a charge of not less than 33 $\frac{1}{3}$ % of that price for departmental costs. Accounting for stores issued on sale.

(2) An issue on sale shall not be made until the full selling price of the stores has been received.

(3) A store issue voucher shall be prepared for stores issued on sale.

PART 41 STORAGE AND SECURITY OF STORES

268. (1) Stores shall be secured against interference by unauthorised persons. Storage.

(2) An unauthorised person shall not be permitted to enter a storage area except in the presence of the storekeeper.

269. (1) Clothing and other stores susceptible to deterioration by damp or pest or other cause shall Precautions against deterioration or fire.

- (a) be examined regularly; and
- (b) be stored above floor level.

(2) If it is possible to do so, fluids in tins or drums shall be stored above ground level.

(3) Flammable stores and explosives shall be stored

- (a) in accordance with any legislation relating to those substances; or
- (b) in the absence of such legislation, in accordance with any instructions issued by the manufacturers of the stores.

**PART 42
ACCIDENTS**

- Appointment of Accident Investigation Board. **270.** The Financial Secretary may appoint an Accident Investigation Board
- (a) to enquire into the causes and costs of accidents that involve damage to any Government vehicle or plant; and
 - (b) to assess the extent of any blame or negligence on the part of the drivers or operators responsible for, or in control of, such vehicle or plant.
- Accident reports. **271.** If an accident occurs that involves damage to any Government vehicle or plant, the driver or operator shall
- (a) immediately complete an accident report; and
 - (b) submit the report to his Accounting Officer .
- Assessment of damage. **272.** Where an Accounting Officer receives an accident report, he shall refer it to the officer in charge of the mechanical workshop or garage or, if neither is reasonably available, a private workshop or garage
- (a) for the assessment of the damage sustained by the vehicle or plant; and
 - (b) an estimate of
 - (i) the cost of repair; or
 - (ii) if the vehicle or plant is beyond repairs, the cost of a replacement.
- Report to be submitted to Accident Investigation Board. **273.** The Accounting Officer shall submit to the Accident Investigation Board
- (a) the accident report;
 - (b) the assessment made by the workshop or garage; and
 - (c) any police report in respect of the accident.
- Proceedings by the Accident Investigation Board. **274.** (1) The Accident Investigation Board may summon an officer to give evidence or an explanation concerning the accident.

- Officer
- (2) The Accident Investigation Board shall submit to the Accounting Officer
- (a) a report on its findings; and
 - (b) its recommendations on any action to be taken, including any action to be taken against the driver or operator of the Government vehicle or plant.

- 275.** (1) The Accounting Officer shall submit to the Financial Secretary
- (a) the accident report; and
 - (b) the report of the Accident Investigation Board and its recommendations on the action to be taken.
- Action to be taken.

(2) The driver or operator of the vehicle or plant may be surcharged in accordance with the Act.

276. If the Accident Investigation Board or Financial Secretary recommends that a claim be made against a person in respect of damages arising from an accident involving any Government vehicle or plant, the Accounting Officer shall

Claims by Government.

- (a) prepare the claim; and
- (b) obtain the approval of the Attorney General before making the claim.

277. If a claim is made against the Government in respect of damages arising from an accident involving any Government vehicle or plant, the claim shall be referred immediately to the Attorney General for advice on the action to be taken.

Claims against Government.

278. The Accounting Officer shall ensure that repairs to any vehicle or plant involved in an accident are carried out as soon as possible after an assessment has been made by the workshop or garage unless the Accounting Officer is advised not to do so by

Repairs to damaged plant or vehicle.

- (a) the Accident Investigation Board;
- (b) the Financial Secretary; or
- (c) the Attorney General.

PART 43
MISCELLANEOUS

Miscellaneous.

279. (1) The Accountant General may approve such forms, including computer files, as may be necessary for the efficient working of these Regulations.

(2) The Accountant General may approve the use of computers to store any information that is required to be kept in accordance with these Regulations.

(3) Approval given under this regulation may be given subject to conditions that shall be complied with by the person to whom the approval is given.

Made by the Executive Council this 12th day of October, 2005.

SUZETTE VANTERPOOL,
Clerk of the Executive Council.