

FINANCE AND AUDIT ACT

CHAPTER 63:01

Act

8 of 1965

Amended by

11 of 1970

36 of 1973

1 of 1979

12 of 1990

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CHAPTER 63:01

FINANCE AND AUDIT ACT

8 of 1965.

AN ACT to provide for the management of the public funds of the State, for the appropriation, withdrawal and issue of sums therefrom, for the audit of public accounts and for matters connected with or incidental to the purposes aforesaid.

Commencement.
[37/1966].

[15th September 1966]

Short title.

1. This Act may be cited as the –

FINANCE AND AUDIT ACT.

Interpretation.

2. In this Act –

“financial year” means the twelve months ending on thirty-first December in any year;

“General Orders” means the General Orders approved by the Minister relating to public officers and the transaction of public business;

“Minister” means the Minister responsible for Finance;

“statutory expenditure” means expenditure charged on the revenues or public funds of the State by any provision of this Act or of any other law for the time being in force in the State.

Consolidated
Fund.
[12 of 1990].

3. (1) No moneys shall be withdrawn from the Consolidated Fund or other public funds of the State except upon the authority of a warrant under the hand of the Minister, and no such warrant shall be issued for the purpose of meeting any expenditure other than statutory expenditure unless that expenditure has been authorised by an Appropriation Act for the financial year during which the withdrawal is to take place or except in accordance with the provisions of section 4 or section 5 of this Act; and no such warrant shall be valid or of any effect unless the Financial Secretary certifies on it that it has been issued in accordance with and in compliance with the provisions of this Act.

(2) Moneys at the credit of the Consolidated Fund shall be kept in an account styled the “Accountant General’s Consolidated Fund Account” at such bank or banks as the Minister may approve; but the Minister may authorise the investment of moneys standing to the credit of the Consolidated Fund with a bank or banks either at call or subject

to notice not exceeding twelve months, (or with the Joint Consolidated Fund administered by the Crown Agents), or in any of the investments authorised by law for the investment of trustee funds. Such investments together with any interest received therefrom shall form part of the Consolidated Fund.

4. It shall be lawful to issue from the public funds of the State, in pursuance of warrants under the hand of the Minister, such sums as may be necessary for carrying on the Government during any period not exceeding four months between the end of a financial year and the coming into force of the Act authorising the appropriation for the next financial year; but –

Issue of money
before passing of
Appropriation
Act.
[12 of 1990].

- (a) no expenditure upon any service for which no provision had been made in an Act in force during the previous financial year shall be deemed to be authorised by this section;
- (b) the expenditure so authorised for any service shall not exceed one-third of the amount voted for that service in the Appropriation Act for the previous year;
- (c) all sums issued in pursuance of the said warrants shall be deemed to have been issued in anticipation of grants being made by Parliament in an Act authorising the appropriation for the financial year in which sums were issued, and on the coming into operation of that Act the said warrants shall cease to have effect, and issues thereunder shall be deemed to have been made for the purposes of that Act and shall be accounted for in accordance with the provisions thereof.

5. (1) If at any time it appears to the Minister to be necessary to re-allocate appropriations approved by Parliament to defray unforeseen expenditure upon any service –

Issue of moneys
to meet unfore-
seen expenditure.
[11 of 1970
36 of 1973].

- (a) which, being in respect of a new service, is not provided for in any Appropriation Act; or
- (b) which will result in an excess of the sum provided for that service in any Appropriation Act, and the circumstances are such that expenditure cannot without injury to the Public Service be postponed until adequate provision is made by the House of Assembly,

the Minister may, by re-allocation warrant and in anticipation of the

approval of the House of Assembly, authorise the re-allocation of such sums which may from time to time be required to defray such expenditure; but the total sum so authorised and not yet appropriated by law of the House of Assembly shall not exceed five hundred thousand dollars.

(2) The Minister shall submit supplementary estimates for the approval of the House of Assembly as soon as possible after the issue of a re-allocation warrant and shall at the next sitting of the House of Assembly occurring after the expiration of fourteen days from the date of any re-allocation warrant authorising the issue of such sums, introduce into the House of Assembly an Appropriation Bill and on the coming into operation thereof as an Act, the said warrant shall cease to have effect and issues thereunder shall be deemed to have been made for the purposes of such Act and shall be accounted for in accordance with the provisions thereof.

(3) (a) The Minister may establish a Contingencies Fund by issues from the Consolidated Fund not exceeding in the aggregate such sum as the House of Assembly may from time to time approve by resolution under section 80 of the Constitution, to defray unforeseen expenditure, which cannot be met by a re-allocation warrant.

(b) If the Minister is satisfied that –

- (i) certain expenditure is likely to be incurred in a financial year upon a service thereby causing an excess on the sum provided for that service by the Appropriation Act for that year, or which, being in respect of a new service, was not provided for by the Appropriation Act relating to that year; and
- (ii) the circumstances are such that the expenditure cannot without injury to the public interest be postponed until adequate provision is made by Parliament,

the Minister may authorise such expenditure to be met by an advance from the Contingencies Fund.

(c) Supplementary Estimates of such expenditure shall be submitted for the approval of the House of Assembly as soon as possible. When the Supplementary Estimates have been approved and pending the provision for such services under appropriate heads by an Appropriation Act, issues from the Consolidated Fund may be made accordingly and the sums advanced from the Contingencies Fund repaid

(4) Unless the Minister otherwise determines, the balance of the Fund shall not be paid into the Consolidated Fund at the close of each financial year.

(4) The Minister may, by advance warrant, authorise the issue from the public funds of Dominica of advances –

- (a) on behalf of and recoverable from other Governments;
- (b) to or on account of trusts or other funds administered by the Government, or to or on behalf of public bodies, institutions or individuals, where such advances are in the public interest and are recoverable within a period not exceeding twelve months after the close of the financial year in which such advances are made;
- (c) to public officers for the purposes and under such conditions as may be approved by the Minister from time to time;
- (d) for the purpose of expenditure authorised by a Loan Act, in anticipation of the raising of a loan;

but the total advances authorised under paragraphs (b) and (c) shall not after repayments have been deducted exceed at any time ten per cent of the Recurrent Revenue Estimates of the previous year.

6. (1) The House of Assembly may from time to time by resolution authorise the Minister to borrow, by means of advances from a bank, money to an amount not exceeding in the aggregate the sum specified in that behalf in the resolution, to meet current requirements; but the resolution shall not have effect for any period exceeding twelve months.

Advances to
Government.
[1 of 1979].

(2) The principal and interest of all such advances shall be a charge on the revenues of the State and shall be payable therefrom.

(3) Where, by resolution in accordance with this section or in pursuance of any Act, power to borrow money by means of advances from a bank is conferred on the Minister such a power may be exercised by means of a fluctuating overdraft.

7. (1) The Minister is empowered to negotiate and conclude agreements enabling him to borrow from a bank or banks operating in the State sums of money to meet the State's commitments with such

Loans to
Government.
[36 of 1973
[1 of 1979].

banks to finance development and other projects approved by Government, and for relending to statutory bodies on such terms and conditions as the Minister may from time to time approve.

The Minister is also empowered to guarantee bank overdrafts granted to statutory bodies.

(2) Any amounts borrowed in any year under this section shall not exceed in the aggregate fifteen million dollars; or cause the aggregate of sums borrowed from the banks under this section to exceed fifteen million dollars.

(3) The principal and interest on all such loans shall be a charge on the revenues of the State and shall be payable from the Consolidated Fund.

(4) Any sums borrowed under this section shall be for a period not exceeding seven years.

(5) A copy of any loan or guarantee agreement concluded by virtue of the provisions of this section shall be laid before the House of Assembly at the next meeting of the House after the conclusion of any such agreement.

Trust Funds.

8. Any moneys deposited with the Accountant General or any accounting officer subject to a trust, not being moneys raised or received for the public purposes of the State, *or moneys received on account of the execution of a work or service* shall not form part of the Consolidated Fund of the State and shall not be applied in any way to the purposes of the State, but shall be kept in separate accounts, either at call or at notice, at a bank or banks, or shall be invested on behalf of the trust; and such investment may, subject to the provisions of any Act and the terms of the trust, be made by the Minister in like manner to that permitted by section 3 in respect of the Consolidated Fund.

Annual
Accounts.

9. (1) Within a period of six months after the close of each financial year the Accountant General shall submit to the Director of Audit accounts showing fully the financial position of the State on the last day of such financial year; but the Minister may by direction in writing ~~submitted to the Accountant General~~ *within* which such accounts may be transmitted and any direction so given shall be laid before the House of Assembly within fourteen days of its having been given, and if there is no sitting of the House of Assembly within such period, within fourteen days of the commencement of its next sitting.

(2) Accounts transmitted by the Accountant General under subsection (2) shall show fully the financial position of the Consolidated Fund on the last day of each financial year and shall include –

- (a) an abstract account of receipts and payments;
- (b) a statement of the assets and liabilities at the close of the financial year;
- (c) a detailed statement of revenue and expenditure; and
- (d) such other statements as the House of Assembly may, from time to time require.

10. Within a period of nine months after the close of each financial year, the Director of Audit shall prepare a report of the accounts to which section 9 relates and shall submit the report to the Minister who shall cause it to be laid before the House of Assembly; but the Minister may by direction in writing addressed to the Director of Audit extend the period within which the report shall be transmitted, and any direction so given shall be laid before the House of Assembly within fourteen days of its having been given or, if there is no sitting of the House of Assembly within such period, within fourteen days of the commencement of its next sitting.

Report of
Accounts.

11. If it appears to the Financial Secretary that any person who is or was an officer –

Surcharge by
Financial
Secretary.

- (a) has failed to collect any moneys owing to the Government for the collection of which such person is or was at the time of such employment responsible;
- (b) is or was responsible for any improper payment of public moneys or for any payment of such moneys which is not duly vouched; or
- (c) is or was responsible for any deficiency in, or for the loss or destruction of, any public moneys, stamps, securities, stores or other Government property;

and, where the Financial Secretary is not satisfied that the person in question is not furnished with regard to the failure to collect, improper payment, payment not duly vouched, deficiency, loss or destruction, as the case may be, the Financial Secretary shall surcharge against the said person the amount not collected or the improper payment, payment not duly vouched, deficiency, loss or the value of the

properly destroyed, as the case may be, or such lesser amount as the Financial Secretary may determine.

Notification of surcharge.

12. (1) The Financial Secretary shall cause the Director of Audit and the accounting officer of the department concerned to be notified of any surcharge made under section 11.

(2) The accounting officer on being notified as aforesaid shall notify the person surcharged and shall, subject to sections 13 and 14, recover the amount surcharged from such person.

Withdrawal of surcharge.

13. The Financial Secretary may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received or if it otherwise appears that no surcharge should have been made, and in any such event the Financial Secretary shall notify the Director of Audit and the accounting officer of the department concerned of the withdrawal of any such surcharge.

Remedy of person aggrieved by surcharge.

14. (1) Any person who is dissatisfied with any surcharge made against him under section 11 shall have the right to appeal to the Minister within a period of one month immediately after he has been notified of the surcharge; but the Minister in his discretion may authorise an appeal to be made after the expiration of such period of one month.

(2) After such further investigation as may be directed by him, the Minister may make such order confirming the surcharge or directing that the appellant be released wholly or in part from the surcharge as may appear just and reasonable.

(3) A copy of every order made by the Minister under subsection (2) shall be transmitted to the Financial Secretary, to the accounting officer of the department concerned and to the Director of Audit.

(4) The powers conferred on the Minister by subsection (2) shall be exercised by him in his discretion after obtaining the recommendations of the Public Service Commission, the Police Service Commission or the Judicial and Legal Service Commission, as the case may be.

Recovery of surcharge.

15. The amount of any surcharge made under section 11 may, subject to sections 13 and 14, be sued for and recovered as a debt due to the Government by action at the suit of the Attorney General in the High Court or in a Magistrate's Court, as may be appropriate having regard to the amount of the surcharge, or the Financial Secretary may

direct that the amount of any such surcharge which may be due from an officer shall be recovered by monthly deductions from the salary of such officer in such amounts, not exceeding one-sixth of the amount payable monthly to such officer in respect of salary, as the Financial Secretary shall authorise.

16. (1) The Minister may make Regulations to be called Financial Regulations. Regulations not inconsistent with this Act for the carrying out of this Act and without prejudice to the generality of this provision these Regulations may provide for –

- (a) the collection, receipt, custody, issue, expenditure, due accounting for, care and management of all public moneys and the guidance of all persons concerned therein;
- (b) the record, examination, inspection and departmental check of all receipts and expenditure and the keeping of all necessary books and accounts;
- (c) the forms for all books and documents whatever required under this Act or the Regulations made thereunder;
- (d) the purchase, safe custody, issue, sale or other disposal or writing off of public stores and other property of the Government of Dominica, and the proper accounting for, and stocktaking of, such stores and property;
- (e) the preparation of estimates of revenue and expenditure;
- (f) the authorisation of rates of payment of public funds for specific purposes where such rates of payment are not provided by law;
- (g) the making of advances to public officers and other persons and the rates and limits of such advances and the rates of interest thereon.

(2) All Regulations made under subsection (1) shall be published in the Gazette and shall be presented to the House of Assembly as soon as may be after publication and, if a resolution is passed pursuant to a motion, notice whereof has been given for a sitting day not later than the first available sitting day of the House of Assembly next after the expiry of one month from the date when the Regulations are so presented annulling the Regulations or any part thereof as from a

specified date, the Regulations or such part thereof, as the case may be, shall thereupon become void as from such date without prejudice to the validity of anything previously done thereunder or to the making of new Regulations.

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FINANCIAL REGULATIONS

37/1976.

made under section 16(1)

[18th November 1976]

Commencement.

PART I

PRELIMINARY

1. These Regulations may be cited as the –

Short title.

FINANCIAL REGULATIONS.

2. In these Regulations –

Interpretation.

“Head of Division” means an officer who is in charge of a Division of a Department;

“Department” means “a Ministry or a non-Ministerial Department”;

“Minister” means the Minister responsible for Finance and “Ministry” shall be construed accordingly except where otherwise indicated;

“sub-accountant” means an officer who is entrusted with the receipt, custody and disbursement of public money and who is required to keep one of the recognised cash books, the transactions in which are accounted for to the Accountant General and subsequently embodied in the final accounts of the State.

3. If any doubt arises in respect of these Regulations, the matter shall be referred to the Financial Secretary for a decision.

Removal of doubts.

PART II

ACCOUNTING OFFICERS

4. An Accounting Officer shall be appointed by the Minister by letter addressed personally to him by the Financial Secretary setting out in detail his duties and responsibilities as in the form set out in the First Schedule.

Appointment of Accounting Officers.
First Schedule.

Responsibilities
of Accounting
Officers.

5. An Accounting Officer shall be responsible for ensuring –

- (a) that the financial business of Government for which he is responsible is properly conducted;
- (b) that the public funds entrusted to his care are properly safeguarded and are applied only to the purposes intended by Parliament;
- (c) that all payments from votes or funds under his control are properly authorised;
- (d) that any information required by his Department, the Accountant General, the Minister and the Director of Audit concerning finance, accounts and stores are promptly made available;
- (e) that the work of his Department or office is carried on within the framework of approved policy, without waste;
- (f) that departmental records and financial records are in accordance with these Regulations and other administrative instructions issued by the Ministry;
- (g) that his financial, accounting and stores records are produced for audit by the Director of Audit in accordance with section 83(2) of the Constitution and sections 9 and 10 of the Act;
- (h) that an efficient system of internal control covering all aspects of revenue and expenditure (including below-the-line transactions), cash, stores and government property within his department or office exists and that it is adhered to.

Accounting
Officers
answerable to
Public Accounts
Committee.

6. As regards revenue and other receipts for which his Department or office is responsible, the Accounting Officer is held answerable to Parliament through the Public Accounts Committee for ensuring that the approved system of assessment and collection is carried out, that the approved revenue registers are kept and promptly posted, that appropriate action is taken in cases of arrears, and that gross revenue receipts are duly paid into the Treasury. As regards expenditure he is answerable to the Public Accounts Committee for the formal regularity and propriety of accounts of all the expenditure out of votes or accounts for which he

7. An Accounting Officer is not absolved from his responsibility for complying or securing compliance with the Act, these Regulations and any instructions given to him, or by him within the scope of his authority, by reason of the responsibilities of the Accountant General and Director of Audit in connection with the public accounts and finances.

Accounting Officer not absolved from responsibility because of check by Accountant General and Audit.

8. No Accounting Officer shall be relieved from responsibility for an act which he is required, by the Act, these Regulations or any instructions, to perform, the performance of which he has delegated to an officer subordinate to him.

Duties entrusted to subordinates.

9. The Financial Secretary shall, from time to time without giving notice, cause inspection of the accounts of Departments or offices. The Minister shall be informed of any irregularity connected with the public accounts that may have been discovered.

Inspection of accounts.

10. (1) If an Accounting Officer disagrees with his Minister upon a matter of importance affecting the financial administration of his Department, he shall put his objections in writing and place on record his disagreement with the Minister's decision.

Disagreement with Minister.

(2) If the Minister adheres to his decision the Accounting Officer shall accept it and act thereon only on the written instruction of his Minister, making reference to such ruling if the need arises for him to defend his action.

(3) Copies of objections and his Minister's instructions shall be forwarded immediately to the Minister and Director of Audit.

11. The Accountant General in his capacity as Chief Accounting Officer is the officer of the Ministry responsible for the accounting arrangements in all Departments. His general duties include *inter alia*—

Duties and responsibilities of Accountant General.

(a) to control the issues out of the Consolidated Fund to ensure that no payment is made which has not been authorised by Parliament;

(b) to control issues out of other Funds authorised by the Minister from time to time to ensure that no payment is made except for the purpose so authorised;

- (c) to maintain accounts of all appropriations by Parliament classified votes as authorised by Parliament;
- (d) to ensure that there is sufficient unencumbered balance available out of an appropriation to discharge any commitments payable during the fiscal year in which the commitment is made;
- (e) to pre-audit or examine before issue, all vouchers and acquittances for payment of money in order to ensure that they comply with the relevant legislative and executive requirements, and in the case of any apparent extravagance or of any apparent defect in the provision for a charge owing to the exhaustion or absence of a vote, to call the attention of the Financial Secretary in writing to the matter;
- (f) to provide accounting services to Departments in connection with the collection and accounting of public moneys;
- (g) to supervise the expenditure and other disbursements of the Government and to maintain or cause to be maintained in Departments and offices such accounts and financial records as may be required in the discharge of his administrative and financial responsibilities;
- (h) to examine (i) departmental collecting and accounting practices and (ii) departmental records, accounts and procedures in respect of stores and materials and to give advice where necessary;
- (i) to exercise supervision over all the officers of his Division entrusted with the receipt or expenditure of public money and over the sub-accountants and to take precautions, by maintenance of efficient checks, including surprise inspections, against the occurrence of fraud, embezzlement or negligence;
- (j) to act as custodian of all securities deposited with the Minister;
- (k) to receive all moneys accruing to the Consolidated Fund and other Funds;
- (l) to maintain the central fiscal accounts of Government including records of revenue, appropriations and expenditures, assets and liabilities;

- (m) to prepare the public accounts of Dominica, the monthly and annual financial statements of Government and such periodic and special accounting and financial statements as are required for audit and managerial purposes.

PART III

ORGANISATION OF ACCOUNTING UNIT

12. There shall be an Accounting Unit in each Department under the overall supervision of the Accounting Officer. Accounting Unit.

13. The Accounting Officer shall ensure that proper arrangements are made in the Unit for disposal of its work. Arrangements for disposal of work.

PART IV

ESTIMATES

REVENUE

14. (1) Accounting Officers shall, before the deadline date stipulated in the instructions from the Ministry, each year submit to the Ministry, on a form approved for the purpose, estimates of the sums of revenue which it is anticipated will be collected by their Departments for the following year together with revised forecasts in respect of the current year and forecast in respect of the two succeeding years. Annual submission of estimates of revenue.

(2) Revenue estimates shall be based on existing legislation and on such instructions as may be issued from time to time by the Minister or any officer delegated by him and shall not anticipate new legislation.

15. Estimates shall be stated to the nearest ten dollar and be as accurate as possible and shall be based on the latest current information of actual collections and likely trends including explanations for any marked difference between – Estimates to be accurately stated.

(a) the original and revised estimate for the current year;

(b) the original estimate for the current year and the estimate for the following year.

16. Accounting Officers shall review the estimates of revenue for the current year and the following year on the last day of the month of Review on estimates of revenue.

necessary, inform the Ministry forthwith attaching a detailed explanation for the proposed changes.

Arrears of
revenue.

17. Arrears of revenue received shall be credited to the appropriate head and sub-head of revenue in the current year's estimates and interest payment on arrears of revenue shall be treated likewise.

PART V

ESTIMATES

EXPENDITURE

Annual
submission of
estimates of
expenditure.

18. Accounting Officers shall submit annually to the Ministry estimates of the expenditure which they consider will be incurred by their Departments during the following year in accordance with the relevant instructions from the Ministry.

Date for
submission.

19. Expenditure estimates shall reach the Ministry not later than the deadline stipulated in the instructions from the Ministry.

Accuracy and
scope of
estimates.

20. (1) Estimates of expenditure shall provide a realistic forecast of expenditure.

(2) All known commitments arising out of implementation of any development programme or execution of any capital works shall be included in the draft estimates submitted to the Ministry.

(3) In the case of any anticipated commitments which may involve the obtaining of the approval of Cabinet or any other authority, the Accounting Officer concerned shall seek and obtain such approval.

Economy in
estimating and
analysis of new
projects/
schemes/
programmes

21. Accounting Officers shall carefully scrutinise all items of expenditure to ensure –

(a) that services which are no longer essential are eliminated;

(b) that all necessary services are provided at the lowest cost possible;

(c) that new projects/schemes/programmes are analysed in detail giving (i) the financial requirements for the budget year and future years and (ii) an operational plan covering

the material and other inputs and personnel required for execution;

(d) that public funds are spent to the best advantage.

22. Accounting Officers shall ensure that all Cabinet decisions which affect their estimates are incorporated in their draft estimates before their consideration by the House of Assembly.

Cabinet decisions to be incorporated in draft estimates.

23. Provisions for new appointments, increases in salaries (other than normal increments), new important services or considerable increases under "Other Charges" items shall not be included unless prior approval for their insertion has been obtained. It is impossible to give full consideration to such proposals while the annual estimates are in course of preparation, and recommendations must therefore be submitted to the Ministry not later than 1st January, unless otherwise directed. Each proposal shall be put forward in a separate letter and be fully explained. Should a reference be necessary to any correspondence or report previously submitted, a detailed extract shall be given.

New expenditure proposals.

24. Authority especially for new or increased expenditure shall not be inferred from the fact that such expenditure has been, from any cause, printed in the draft estimates, and no such authority shall be taken to exist until the appropriate legislative sanction has been given to such estimates.

Inclusion does not imply sanction.

25. Except where the Minister or any officer delegated by him otherwise directs, Accounting Officers shall forward with the draft estimates a statement in support of each item of personal emoluments showing the names of officers, the date on which increments (if any) will accrue to them, the actual salary payable to each officer in the current year and the provision for the salary of each officer in the next ensuing year.

Supporting statements.

26. Sub-heads shall not contain a mixture of recurrent and non-recurrent expenditure.

Separation of recurrent expenditure.

27. Accounting Officers shall clearly indicate in respect of each sub-head and item in their draft estimates which sums are to be appropriated by inclusion in the Appropriation Bill for the coming year and which sums are charged upon the Consolidated Fund under the

Separation of estimates to Appropriation Bill.

Constitution or under any existing law. In all cases, reference shall be made to the relevant section of the Constitution or the law.

Statutory boards
and similar
bodies.

28. Subject to any specific instructions which may be given by the Minister or any officer delegated by him the Act creating a statutory board or other similar body shall provide for all matters including the approval of budget estimates.

PART VI

COLLECTION OF REVENUE

Responsibility of
Accounting
Officers.

29. Heads of Divisions are personally responsible for the prompt collection of all revenue relating to their Divisions. It is the duty of Heads of Divisions to see that persons indebted to Government are informed by notices of all debts about to fall due, and that such persons are reminded by frequent demands of debts which have fallen due. Losses of money owing to Government where sufficient notices and demands for payment have not been issued or where action through the Courts have not been taken in reasonable time, may result in disciplinary action being taken against the responsible officer. The date of issue of all notices and demands for payment shall be recorded in each Department.

Responsibility of
Police.

30. (1) It is the duty of the Police to see that all persons are in possession of licences which they are required by law to possess.

(2) The Commissioner of Police shall insert reminders in Force Orders of the dates on which the various licence fees fall due for payment.

Arrears of
revenue returns.
Half-yearly
reports of
revenue
recovered.

31. (1) Heads of Divisions who are responsible for the collection of revenue shall render annual returns of arrears of revenue, and monthly and half-yearly reports of revenue recovered. These returns must be rendered on the prescribed forms to the Accountant General for transmission to the Director of Audit.

(2) The half-yearly reports will be rendered in respect of the half years ending on the 30th June and 31st December. The annual returns shall be submitted as at 30th June. "NIL" reports and returns will be submitted where appropriate.

(3) The half-yearly revenue and the annual revenue must be submitted

to reach the Accountant General not later than the 31st July and 31st January in each year respectively.

(4) In all cases of long standing arrears, action shall be instituted to recover in the Courts.

(5) It is also the responsibility of the Head of Divisions to follow up the cases referred to Court for prosecution and to ensure that Court orders are executed.

32. Except where specifically authorised gross receipts shall be paid into or accounted for to the Treasury. All charges upon revenue received shall require authority, and should appear as expenditure, supported by proper vouchers.

Gross receipts to be accounted for.

PART VII

RECEIPTS OF PUBLIC MONEY

33. All receipt entries in the accounts must be vouched for on the form prescribed by law or regulation.

Receipts to be vouched.

34. (1) All regular collectors of revenue, other than the Accountant General and the sub-accountants, who receive any duties, taxes, licences, fees, rents or other public money, whether forming a portion of the revenues of Dominica or not, shall pay the whole amount of such money, daily or at the earliest possible opportunity, either into the bank to the credit of the Accountant General or into the Treasury or to a sub-accountant, obtaining a receipt for the money paid in; but in the case of Customs and Excise Division (except for short payments) a duly stamped, signed and numbered copy of the customs entry shall serve as the payers' receipt.

Receipts by Accounting Officers.

(2) All money so paid in will be accompanied by –

- (a) a paying-in slip quoting the registered numbers of the receipts issued by the collector in respect thereof; and
- (b) the receipt books from which the receipts were issued, in order that the Treasury cashier may verify the particulars shown on the paying-in slip. The Treasury cashier shall sign and date the reverse of the book copy of the last issued receipt;

but in the case of Customs and Excise Division, paying-in slips

(3) The sub-accountant shall verify the registered numbers and enter them on the Treasury receipt issued by him.

(4) Where a paying-in slip contains numbers from two receipt books, a separate receipt shall be issued in respect of each book.

(5) Such Treasury receipt shall be affixed by the collector on the back of the last receipt to which it refers.

Recovery of Government dues.

35. An Accounting Officer who experiences difficulty in collecting money due to the Government, whether from public officers or others, shall report the circumstances to the Accountant General without delay.

Receipts by officers not being regular revenue collector.

36. Whenever a public officer, not being a regular collector of revenue, comes into receipt of public money he shall pay it to the Accountant General or to a sub-accountant without delay, obtaining a receipt for the amount so paid in.

Verification of revenue collector's cash books.

37. All collectors of revenue shall be required to keep a cash book in an approved form. Collectors of revenue shall submit their cash books at intervals, not exceeding one month, as laid down by the Accountant General, to the sub-accountant who shall verify the amounts paid in, and in addition to the receipts issued by him he shall sign the cash book in receipt for the amount taken over.

Revenue collector's chart.

38. All sub-accountants will be required to maintain a revenue collector's chart. The chart will show the day or days in each month when revenue collectors must pay their receipts of revenue into the Treasury. The date of actual payment into the Treasury shall be endorsed on the chart, with the exception of those collectors who pay in daily.

Responsible officers to examine accounts of subordinates.

39. The examination of collector's cash books by the Accountant General shall in no case absolve Heads of Departments or other officers from their financial responsibilities.

Alterations in vouchers.

40. Any alterations in receipt vouchers must be initialled by the payer. When a form is spoilt, it shall not be destroyed but shall together with copies be cancelled with the word "CANCELLED" written across

41. (1) ~~Vouchers in respect of sums realised from sales of Govern-~~ Sales by auction.
ment property shall be supported by the auctioneer's account sales,
when such sales are handled by auctioneers.

(2) No abatement or counter-claim may be deducted from the
gross amount realised except the auctioneer's commission which may
be deducted and the net proceeds brought to account.

(3) The auctioneer shall be paid a commission at the rates
negotiated in consultation with the Financial Secretary.

42. (1) Receipts on account of overpayments recovered in respect Overpayments
of expenditure incurred in a previous year shall be credited to the recovered.
appropriate revenue sub-head.

(2) Overpayments recovered within the same year in respect of
expenditure shall be credited to the expenditure vote.

43. (1) All licences, permits, certificates, passage orders and other Revenue receipt
documents for which payments are made shall be issued from carbon books.
copy pattern receipt books printed with consecutive numbers, except in
the case of Customs and Excise Division as provided for in regulation
34.

(2) When a specially printed receipt has not been prescribed a
general revenue receipt shall be used.

44. Accounting Officers shall conspicuously display in each cash Public notice
office a notice stating that a printed official receipt must be obtained regarding
by every person paying money to the Government and that only such receipts.
receipts are recognised. Payers must be requested, in their own
interests, to sign the receipts as evidence that the particulars written
thereon agree with the amounts paid.

45. The term revenue receipt book includes all forms, licences, Definition of the
permits, tickets, discs, or such other form used in the collection of term revenue
revenue. receipt book.

~~46. (1) Regulations for the issue and use of revenue receipt books shall be made by~~ Regulations
the Accountant General.

(2) The books shall not be issued to officials other than author-
ised collectors of revenue.

~~(3) The Accountant General shall order the printing of revenue~~

and the manufacture of plates, discs, or such other forms used in the collection of revenue.

Director of Audit to be advised of issues.

47. All issues of revenue receipt books by the Printer shall be advised by him to the Director of Audit.

Responsibility for checking.

48. Revenue receipt books shall be carefully checked on receipt, and the officer responsible shall certify to this effect on the cover of each book. Any error either in the numbering or in the quantity supplied shall be reported to the supplying officer. If any errors are found after the receipted issue voucher has been received by the supplying officer, the receiving officer shall be held responsible.

No alterations to be made.

49. Revenue receipts shall be issued in their consecutive order and they shall not be altered in any way without the sanction of the Accountant General. They shall not be cut or divided.

Transfer of revenue receipt books.

50. Revenue receipt books shall not be transferred from one officer to another without the consent of the Accountant General.

Cancellation.

51. When it is necessary to cancel a revenue receipt all copies with the same serial number shall be endorsed "Cancelled" and signed by a responsible officer, and attached to the relevant receipt book.

Alterations in receipts.

52. No alteration shall be made in the amounts shown as received on receipts or licences. Where an alteration is necessary, the receipt or licence must be cancelled and a new one issued. Other alterations in the receipt or licence shall be initialled by the officer signing the receipt or licence.

Duplicates.

53. (1) If an issued receipt is lost and a duplicate is applied for, a certified true copy on departmental headed paper may be furnished. A new receipt shall not be issued from a receipt book.

(2) In circumstances where a duplicate copy of a receipt has been issued, no provision for such an issue is made in the Act.

Obsolete Forms.

54. Unused receipts which are no longer required shall be listed and returned under seal to the Accountant General. The list shall be signed

55. (1) All receipt, licence and permit books of whatever description shall be kept under lock and key, and the key must be kept by the officer responsible for the safe custody of books. Each clerk shall be responsible during the day for such books as are in daily use which shall be locked up by the responsible officer at night.

Custody of
revenue receipt
books.

(2) The Accountant General shall maintain a stock register showing the bulked entries, the receipts, issues and balances of each type of receipt book.

(3) Every officer other than the Accountant General holding stocks of revenue receipt books shall maintain a register showing the following details:

1	2	3	4
Date received from Treasury.	Requisition No. & Date.	Quantity of Books.	Receipt Nos..... From To.....
5	6	7	8
To whom issued.	Date Issued.	Date returned.	Memo. No. & Date when books sent for safe custody.

Each receipt book shall be entered on a separate line. A separate page will be reserved for each type of receipt. An index shall be prepared for each register.

56. Every officer having the custody of revenue receipt books shall render a return on the prescribed form to the Accountant General and the Director of Audit as at 30th June and 31st December in each year, showing every receipt book recorded in his register as still in hand on that date, with a note against each showing whether it is used, partly used or unused. These returns shall be checked in the Treasury to see that they include all books shown in the distribution register as outstanding. All discrepancies will be promptly investigated. The Accounting Officer shall be responsible for control of receipt books.

Half-yearly
returns of receipt
books.

57. Facsimile signature stamps shall not be used in signing revenue receipts or any other accounting documents.

Facsimile
signature stamps
unacceptable.

58. The number of each revenue receipt issued for cash shall be recorded in the cash book.

Revenue forms to
be entered in cash
book.

Custody of used
receipt books.

59. Completed books shall be retained by the issuing officer until they have been checked by an audit officer. After checking the books will be forwarded by the audit office to the Accountant General for safe custody.

PART VIII

AUTHORITY FOR EXPENDITURE

Authority for
expenditure.

60. (1) Statutory authority for expenditure is given by the Appropriation Act and the Accountant General shall not make any payments nor accept any charge in his accounts, unless authorised to do so by general warrant or re-allocation warrant, or by an advance from the Contingencies Fund.

(2) The Director of Audit shall be furnished with signed or certified copies of the documents referred to in subregulation (1).

(3) The general warrant shall cover services for which provision is made in the estimates but over which the Government does not desire to reserve special control.

(4) A re-allocation warrant or advance from the Contingencies Fund is required to defray unforeseen expenditure on –

- (a) a new service which has not been provided in the Appropriation Act; or
- (b) all payments in excess of the amounts provided for a service in the Appropriation Act.

Reserved votes.

61. (1) The Minister shall, where he reserves control over any item of expenditure, notify the Accounting Officers concerned with such item of expenditure.

(2) When an Accounting Officer considers it necessary to incur expenditure, on a reserved sub-head, application shall be made to the Minister in the following manner, or as the Minister may otherwise direct:

- (a) application for the necessary authority in respect of expenditure anticipated in each quarter shall be made to the Ministry not later than three weeks before the commencement of such quarter and shall be supported by full details and explanations, both of the authority

expenditure for that quarter and of actual expenditure for the last completed quarter, including recurrent and subvention provisions;

- (b) approval of the Minister shall be obtained before committing Government in respect of reserved sub-heads;
- (c) in the case of subvention, revenue from services other than Government should be given, showing receipts in the last completed quarter and estimated receipts in the quarter in respect of which the release is required.

62. A copy of the approval to incur expenditure under reserved votes shall be sent to the Ministry concerned, the Accountant General and the Director of Audit.

Distribution of copies.

63. (1) If funds provided under a Division are found insufficient to meet expenditure which is unavoidable, an application for virement warrant in the prescribed form may be made by the Ministry concerned to the Financial Secretary, for virement between Divisions under the same head. Subject to the approval of the Financial Secretary, virement warrants may be issued authorising virement between the divisions concerned.

Virement warrant.

(2) The Financial Secretary may, under such terms and conditions as he considers necessary, authorise an Accounting Officer to vary between classification items under the same Division.

64. (1) When through unforeseen circumstances it becomes necessary for an Accounting Officer to apply for authority to incur expenditure in excess of the provision under a particular service in the Appropriation Act, which cannot be met by virement warrant, or on a service not provided for in the Appropriation Act, the Accounting Officer shall complete an application in the prescribed form for a re-allocation warrant, provided compensatory savings are available. The Minister may authorise the re-allocation warrant.

Re-allocation warrant or advance from the Contingencies Fund.

(2) Where such compensatory savings are not available, the Accounting Officer may complete an application in the prescribed form for an advance from the Contingencies Fund. The Minister may authorise the advance for meeting the expenditure against the relevant

(3) Supplementary estimates of such expenditure met by the issue of re-allocation warrant, or met from the advance out of the Contingencies Fund shall be submitted for the approval of the House of Assembly at its next sitting. When the Supplementary estimates have been approved, an Appropriation Act shall be passed; and (a) in the case of re-allocation warrants, the said warrant shall cease to have effect or (b) the sum advanced from the Contingencies Fund shall be repaid out of the said issues.

Second
Schedule.

(4) An account of the transactions of the Contingencies Fund shall be maintained by the Ministry in the form set out in the Second Schedule.

PART IX EXPENDITURE

Expenditure to
be correctly
classified and
charged.

65. (1) Expenditure shall be classified in strict accordance with the estimates.

(2) A vote shall not be applied to a purpose for which it is not intended.

Vote account to
be kept.

66. (1) An Accounting Officer shall keep an appropriate control over the expenditure of his department to ensure that the amounts provided in the estimates are not exceeded.

(2) In pursuance of his obligation under subregulation (1), an Accounting Officer shall keep a departmental vote book in the prescribed form which shall clearly show at all times in respect of each service –

- (a) the original amount approved by the House of Assembly for the year;
- (b) the amount, if any, reserved by the Minister;
- (c) supplementary amounts approved by the House of Assembly;
- (d) credits to the vote;
- (e) transfers, if any, to be added;
- (f) transfers, if any, to be deducted;

(g) expenditure on interest

- (h) actual balance on provisions;
- (i) outstanding commitments; and
- (j) uncommitted balance of provision.

(3) In order to maintain the vote account the following instructions shall be observed:

- (a) as soon as a voucher is authorised for payment, it shall be entered in the vote account and the entry initialled by the Accounting Officer or the officer who has been authorised by the Accounting Officer to do so;
- (b) the Accounting Officer or the officer authorised by him shall ensure that the anticipated expenditure on goods indented for but not yet paid for, and on all other commitments are noted in the commitment column of the vote account. (If this procedure is not adhered to, it may not be possible for the Accounting Officer to ascertain at any given time the correct balances available on the various votes of his Department);
- (c) at the end of every month the vote account shall be reconciled item by item with the accounts from the Treasury;
- (d) liabilities including outstanding indents, incurred but not paid for in the year must be entered in the vote account for the following year.

67. Accounting Officers shall ensure that at all times votes are sufficient to meet all commitments, and that the uncommitted portion of any vote shall accommodate all anticipated expenditure against such vote for the remainder of the year.

Sufficiency of votes.

68. Accounting Officers shall undertake a systematic review of expenditure in accordance with the instructions of the Financial Secretary.

Review of expenditure.

69. (1) Where expenditure covers a variety of services or projects, Accounting Officers shall keep appropriate departmental records to enable them to control the progress of each service or project and shall relate them to the money spent on the amounts due on the service or

Records relating work to cost.

(2) Each project shall have a definite portion of the vote allocated thereto and Accounting Officers shall ensure that the total of the commitments on all projects does not exceed the total vote.

Utilisation of provision.

70. (1) Payments shall not be made before they are due.

(2) The unexpended portion of any vote shall not be withdrawn from the Consolidated Fund for the purpose of setting up any reserve to meet impending payments or to be carried to a deposit or suspense account, except with the approval of the Financial Secretary.

(3) Expenditure properly chargeable to the account of a given year shall not be deferred or placed in suspense for the purpose of avoiding an excess on the amount provided in the estimates.

(4) All commitments shall be met as far as possible in the year in which they are incurred and vouchers in respect of payments (except for salaries, wages, allowances and pensions falling due towards the end of the financial year), shall be delivered to the Accountant General's Department or the appropriate sub-accountant not later than 15th June and no commitments shall be made after this date except in clearly unavoidable circumstances, in which case payment shall be made by 27th June.

(5) Unallocated stores may not be drawn for use before they are required in order to utilise provision in the estimates which would otherwise lapse at the end of the financial year.

Commercial or industrial enterprise – separate provision not made.

71. (1) Where any commercial or industrial enterprise is administered on behalf of Government and separate provision has not been made by law with respect to its financial control and administration, the whole of its receipts and payments shall be accounted for to the Minister by the appropriate Accounting Officer and included in full in the monthly and annual accounts.

(2) Receipts and payments shall be accounted for under sub-heads of revenue and expenditure, but in special cases, they may, with the approval of the Financial Secretary, be accounted for through a suspense account.

Responsibility when signing.

72. An Accounting Officer or an officer duly authorised by him who signs a voucher certifies to the accuracy of every detail set out in the

- (a) that the service specified has been duly performed;
- (b) that the prices charged are either according to contract or approved scales or fair and reasonable according to current local rates;
- (c) that proper authority has been obtained as quoted;
- (d) that the computations and costings have been verified and are arithmetically correct;
- (e) that the persons named in the voucher are entitled to receive payment; and
- (f) that stores purchased have been duly received and taken on charge.

73. Heads of Departments shall be notified by the Accountant General of the charges incurred by the Crown Agents or other agents of Government against the votes under their control in order that such expenditure may be recorded in their departmental vote account. One copy of the advice, issued by the Accountant General, shall be returned to the Treasury duly certified by the Head of Department that the charges have been entered in the vote account.

74. (1) Accounting Officers prematurely exhausting votes without authority shall be liable to disciplinary action.

Liability of officers.

(2) Accounting Officers incurring expenditure without proper authority shall be held personally responsible and shall be liable to be surcharged.

PART X

PAYMENTS OF PUBLIC MONEY

75. (1) All disbursements of public moneys made in Dominica shall be made under authority of the Minister to Accounting Officers through the Accountant General.

Local disbursements.

(2) Disbursements abroad shall be made through the Crown Agents unless otherwise authorised by the Accountant General.

76. Payments outside Dominica may be effected only on the authority of the Accountant General.

Authority for payments abroad.

Responsibility
for incorrect
disbursements.

77. Any officer making, allowing or directing any unauthorised disbursement shall be held personally responsible for the amount and any officer whose duties require him to prepare, submit or check accounts, shall be similarly held responsible for any inaccuracies in these accounts.

Unauthorised
payments action
to be taken.

78. In the event of any unauthorised payment being made in consequence of an incorrect certificate on a voucher, the certifying officer shall be held responsible for the same, and the amount shall be surcharged against him.

Supporting
vouchers.

79. (1) There shall be supporting vouchers in the form prescribed by the Minister and other relevant documents for all payment entries in the departmental accounts.

(2) Such vouchers shall be made out in favour of the person or persons to whom the money is actually due.

Payment
vouchers to
contain full
particulars.

80. (1) All vouchers shall –

- (a) contain full particulars of each service such as dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other document and be supported by relevant documents, such as invoices;
- (b) quote the appropriate authority for expenditures;
- (c) quote the head and sub-head of the estimates if above the line, or as appropriate if below the line;
- (d) be fully completed in regard to the various certificates and spaces provided for information incorporated in the form of the voucher;
- (e) contain the amount of the payment written in words across the face.

(2) The officer who signs the voucher thereby certifies to the Minister that the services specified have been duly performed, that the prices charged are either according to contracts or approved scales, or fair and reasonable according to current local rates, that authority has been obtained as quoted, that the computations and costings have been

vouchers are those entitled to receive payment and that stores purchased have been duly taken on charge.

81. (1) Payment vouchers shall be certified only by the officers authorised to do so.

Payment vouchers to be certified by authorised officers only.

(2) (a) The authority to sign vouchers shall only be delegated in writing by the Accounting Officer, and specimen signatures of all officers authorised to sign shall be submitted to the Accountant General and the Director of Audit.

(b) The Accounting Officer shall keep specimen signatures on file.

82. The Accounting Officer or the officer authorised to sign vouchers shall ensure that funds are available in the vote before certifying the voucher for payment.

Availability of funds.

83. (1) No erasures shall be made on vouchers.

Erasures on vouchers.

(2) Any necessary corrections of figures or words shall be made by striking out the incorrect figures or words with a single line and writing the correct entry above.

(3) All such corrections shall be initialled by the certifying officer.

84. Two or more copies of payment vouchers shall be prepared. Only original vouchers shall be signed by the certifying officer. All other copies shall be initialled by the certifying officer and clearly marked "Copy not for payment". Such copies shall in every respect be exact copies of the original.

Original voucher only to be signed.

85. (1) Certifying officers shall exercise the greatest care to ensure that the certificates they sign are in accordance with the facts.

Certifying officer to exercise care.

(2) If such officers are not personally acquainted with the facts, the vouchers shall be suitably endorsed by the senior officer who is so acquainted.

86. Payment vouchers shall be made out in ink or in indelible pencil. Stamped facsimile signatures will not be accepted.

Vouchers to be signed in ink or indelible pencil.

Lost vouchers

87. If an original voucher is lost, the voucher prepared for payment will contain a note to the effect that the ORIGINAL has been lost, giving reasons. The fact will be recorded in the vote account. The payee shall sign an indemnity to refund the full amount paid in the event of double payment.

Payment of claims.

88. Payments shall be made only to the persons named in the vouchers or their legal representatives.

Payments to persons other than those named in vouchers.

89. When payments are made to legal representatives, authorities such as powers of attorney, letters of administration or other written warranty of authority, as the case may be, shall be presented for inspection and recorded on the vouchers; or if possible, the authority itself should be attached to the voucher.

Payments to be made within the financial year.

90. Officers are required to see that all expenditure chargeable against their votes is, as far as possible, paid within the financial year to which it is properly chargeable. Officers not conforming with this order will render themselves liable to have the amount surcharged against their salary. When necessary, frequent reminders will be sent to mercantile firms, or private parties, to forward their claims without delay, and a notice published in the *Gazette* at the beginning of June.

Authority for expenditure in subsequent year.

91. Expenditure falling due for payment before 30th June may not be paid in a subsequent year without the authority of the Financial Secretary. Application for such authority shall be accompanied by a full explanation of the cause of the delay, showing clearly upon whom the responsibility rests.

Accountant General to satisfy on certain facts.

92. The Accountant General, before passing any voucher for payment, shall in addition to the other duties imposed on him under these orders satisfy himself –

- (a) that the head and sub-head charged represents a fair allocation of the expenditure incurred and is correctly described according to the approved estimates for the current year;
- (b) that the authority for the payment is properly and adequately described on the face of the voucher in the space provided and that any special authority required by regulation is also

- (c) that the person signing as Accounting Officer is properly authorised to do so;
- (d) that the certificate in respect of the payment has been adapted where necessary to suit the circumstances of the payment, and that the amount to be paid is written across the space of the voucher in words;
- (e) that there is no obvious defect or error in the wording or the amount in any of the particulars of the payment;
- (f) that the payment represents a fair charge against public funds and that any alterations are initialled accordingly;
- (g) that as far as possible all proper deductions from salaries, wages or pensions on account of contributions, repayment of advances, remittances, income tax or other liabilities have been duly made.

PART XI

SALARIES AND ALLOWANCES, WAGES AND PENSIONS

93. Accounting Officers shall keep such records of all officers paid from personal emoluments votes as will enable them to determine at all times in respect of each officer –

Unpaid salaries
and wages.

- (a) the rate of salary and any allowance payable;
- (b) the authorised deductions to be made from such officer's salary;
- (c) the dates on which increments become due;
- (d) the leave due and taken;
- (e) any other matter affecting the personal emoluments payable; and
- (f) the station to which he is posted and the work on which he is engaged.

94. (1) No salaries or allowances shall be issued in respect of new appointments, changes in office or rates, or in respect of acting appointments unless a government authority in the form of a letter or extract therefrom is attached to or referred to on the paysheet or voucher.

Salaries for new
appointments.

Reference to the Council is also a sufficient authority for payment.

~~(2) The initials and surnames sufficient for identification of the officers whose salaries are paid direct into the bank shall be given on the paysheets, also the branch bank, if any, at which such payment should be effected shall be clearly indicated thereon.~~

Unpaid salaries
to be recorded.

95. Accounting Officers shall ensure that unpaid salaries and wages are properly recorded and their subsequent payment controlled; the same safeguard shall be applied to those payments as to payments of salaries and wages in the ordinary course.

Undrawn salaries
to be paid into
Treasury.

96. (1) Any undrawn wages or salaries due to a person outstanding for more than three months shall be paid into the Treasury and credited to the account "Treasury Deposits, Unpaid Salaries, Wages and Allowances".

(2) When the officer concerned makes a claim, the Accounting Unit shall prepare a payment voucher debiting the account "Treasury Deposits – Unpaid Salaries, Wages and Allowances – Accounting Unit of " certify, schedule and send the voucher to the Accountant General for preparation of a cheque in favour of the person.

(3) The voucher shall have inserted on it either the full postal address of the person or his office address, whichever is the more convenient.

Overpayment
and recovery.

97. (1) Every unauthorised payment and overpayment of salary, pension, allowance, wages or other moneys constitutes a debt which is recoverable in full from the payee.

(2) When an unauthorised payment or overpayment is discovered, the person overpaid shall be informed and the incorrect rate of payment shall be stopped immediately.

(3) Steps shall be taken to determine liability, if any, of the person responsible for the payment when the sum paid cannot be recovered from the payee.

~~(4) Where expenditure noted as incorrect shall be as justified immediately.~~

Proposals for
recovery.

98. (1) The Accounting Officer shall state in his report concrete proposals for the repayment of the unauthorised payment or the over-
payment.

(2) The officer paid shall be informed and steps shall be taken to commence recovery of the amounts due from the officer's salary when the proposals have been examined by the Financial Secretary and the repayment terms fixed.

(3) The Accounting Officer may accept repayment immediately or may, with the written consent of the officer paid, make deductions from the officer's salary pending the fixing of repayment terms by the Financial Secretary.

(4) In fixing repayment terms, the Financial Secretary shall take cognisance of any voluntary repayments.

99. Heads of Departments employing daily paid labour are required to keep summarised records of the days worked by each employee, from which data required for calculating gratuities, leave entitlement and similar matters may be readily obtained.

Departments to keep summarised records of service.

100. (1) Every Head of Department employing labour shall be responsible for ensuring that a proper and adequate system of records is in force for recording the time each person works and the task he performs.

Particulars of daily paid employees – time and work records.

(2) The records referred to in subregulation (1) shall be prepared daily on the spot where the work is being done by the senior officer or employee available and shall be open for inspection by all officers who visit the work. The Head of Department shall arrange that time records are checked frequently by full-time public officers who shall be required to show on the records the time of their visit and the result of their inspection.

101. (1) Whenever overtime is paid, the time records shall clearly distinguish between ordinary time and overtime, the actual time worked being shown thereon.

Recording of overtime.

(2) Overtime must not be shown on the time records as the equivalent number of hours of ordinary time.

(3) Any adjustments of rates must be shown on the pay-sheets.

102. (1) Registers shall be kept at Accounting Units showing the warrants used and the paymasters to whom they have been issued.

Paymasters warrants.

(2) Where paymasters are required to show the amount of overtime paid to each employee, the amount of overtime paid shall be shown on the pay-sheets.

the appropriate warrant and recorded in the register of warrants as having been redeemed.

Monthly payments to be regarded as final settlements.

103. In cases where salaries, allowances or pensions are paid by monthly payments of one-twelfth of the annual rates, such payments are to be treated as final settlements, that is, payments in full for the periods to which they relate. The computation for a broken period of a month is to be made with reference to the number of days in such a month. In cases where salaries, allowances or pensions are paid by the quarterly payments of one-fourth of the annual rates, the computation shall be made with reference to the number of days in that quarter.

Vouchers to be supported by certificate in prescribed form.

104. Vouchers in respect of the following services require to be supported by certificates in the prescribed form before payment is made:

(a) Transport allowance.

Motor transport flat rates – by the payee as follows:

“I certify that Vehicle No. has been maintained in running order for the period for which allowance is claimed”.

(b) Subsistence allowance.

Certificate as required by local legislation must be signed.

(c) Payments for purchases unsupported by receipts/invoices by the certifying officer.

“I certify that the charges have been incurred solely upon the public service, receipt/invoices being unobtainable owing to *(state reasons)*).

(d) Payments for the purchase of stores – by the Storekeeper or Officer receiving the stores.

(i) Stores to be taken on charge.

“I certify that the articles have been received by me in good condition and taken on charge on SRV No. ”.

(ii) Stores for immediate use.

“I certify that the articles have been received by me in good condition and put to immediate use. see SRV No. ”.

105. Any negligence or delay on the part of Government officers in presenting their claims or in furnishing completed vouchers may result in the claim being totally or partially disallowed. Delayed claims by officers may be disallowed.

106. The Accountant General shall keep a register for all approved pensions and gratuities, showing in respect of each pensioner – Pension register.

- (a) the name of the pensioner and the office held at the date of his retirement;
- (b) the date of birth and date of retirement;
- (c) the cause of retirement;
- (d) the date from which pension is payable;
- (e) the amount of gratuity;
- (f) the rate of pension;
- (g) the file reference number; and
- (h) the address of pensioner.

PART XII

LOANS AND LOAN EXPENDITURE

107. (1) No expenditure shall be met by loans except with the general or specific authority of Parliament. Authority for loan expenditure.

(2) Notwithstanding this general approval the Accountant General shall not make any payment in respect of loan expenditure until he has received the authority of the Minister which shall be conveyed to him by means of a loan warrant.

108. Accounting Officers shall keep all the necessary records to ensure that a proper control is kept over expenditure from loans funds. Control of expenditure.

PART XIII

IMPRESTS

109. If it is necessary for any officer other than a sub-accountant to have at his disposal for disbursement on the public service money for which vouchers cannot be presented direct to the Accountant General or a sub-accountant for payment, he will receive an imprest. Imprests.

Imprests –
responsibility of
Accountant
General.

110. The Accountant General shall ensure that no imprest is made without the sanction of the Minister, conveyed by imprest warrant and that all imprests are duly accounted for in accordance with the terms of the relative warrant. The warrant may be either a general imprest warrant authorising the Accountant General to make imprests as necessary for any duly authorised service or it may be a warrant for a specific imprest.

Nature of
imprest.

111. (1) Imprest will be issued and accounted for strictly in the terms of the warrants.

(2) Standing imprests will be renewed from time to time.

(3) Special imprests issued for a temporary purpose will not be renewed. They will be accounted for immediately the service is completed by the submission of vouchers and the return of any balance of cash.

Renewal of
imprest.

112. When an imprest has to be renewed, the imprest holder will submit properly completed payment vouchers to the sub-accountant, who will enter the various vouchers as expenditure and pay the amount of the vouchers to the imprest holder. It follows that the imprest holder always has cash or unrepresented vouchers or both, equal to the amount of his imprest.

Imprests only to
be used for
specific
purposes.

113. Imprests must be used only for the specific purpose for which they are issued.

Imprest holders
to keep a cash
book.

114. Every holder of an imprest will keep a cash book unless the imprest warrant specifies that a cash book need not be kept which will only be in the case of temporary imprests.

Date of
accounting for
imprest.

115. Imprests will be accounted for in full on or before the date stated in the imprest warrant, any unexpended balance being paid into the Treasury, except in the case of standing imprests. Imprest holders must ensure, without fail, that all imprests are accounted for within the specified time limit.

Imprest not
settled within the
year.

116. In the event of any imprest not being fully accounted for within the year, all vouchers in connection with it will be sent to the Accountant General, to be embodied in the accounts by means of a journal entry.

together with an explanation in writing as to the delay in bringing the imprest to account. The balance in cash, if any, will be brought to account by the sub-accountant in his cash book on the day it is received.

117. Imprest holders are not relieved from the responsibility until the vouchers submitted have been examined and found correct.

Imprest not accounted for until vouchers examined.

PART XIV ADVANCES

118. Advances may be made to public officers on such terms and conditions as may be determined by the Minister or officers delegated by him from time to time.

Advances to public officers.

119. (1) Advances shall not be made to persons other than public officers except on the instructions of the Minister, personally signed by him or by officers delegated by him.

Advances to persons other than public officers.

(2) Where such instructions are given, the terms on which the advance is to be given shall be explicitly stated.

120. In any case in which an advance, either to a public officer or to some other person, is not repaid in accordance with the terms on which it was made, the Accountant General shall immediately inform the Financial Secretary in the Ministry of Finance who shall give such instructions for the recovery of the amount due as he thinks fit.

Recovery of advances.

121. (1) It is the primary responsibility jointly and severally of the officer who has secured an advance and of his Accounting Officer to ensure that due deductions of instalments from salary are made notwithstanding the checks required of the Accountant General or sub-accountant in passing vouchers for payment. The Accountant General is also responsible for ensuring that all advances are recovered promptly.

Responsibility of officer, who has secured an advance.

(2) The outstanding liability on any advance is repaid in full from the last payments of salary of any officer who leaves the service of the Government on transfer, retirement, resignation, termination of appointment or dismissal, unless the officer previously obtains the approval of the Minister. Accounting Officers are responsible for ensuring that this liability is repaid.

(3) In the event of an officer being transferred to another Ministry or Department, the Accounting Officer of the yielding Ministry or Department shall ensure that any outstanding advance account balances in that officer's name are transferred.

(4) On the death of an officer, the Accounting Officer shall notify the Accountant General of any outstanding advances in the officer's name. The responsibility for effecting the recoveries shall then rest with the Accountant General.

Advances to officers travelling on duty.

122. Advances on account of subsistence allowance may be granted in accordance with regulation 118.

PART XV

BANK ACCOUNTS

Opening of bank accounts.

123. (1) Government bank accounts will not be opened without the approval of the Minister.

(2) The Accountant General will issue such instructions to the bank as are necessary regarding the opening and conduct of government accounts.

Signature of cheques.

124. Cheques drawn on government bank accounts will be signed by two officers.

Overdrafts prohibited.

125. Accounting Officers are prohibited from overdrawing their bank accounts without the prior approval of the Minister.

Sums paid into bank.

126. Sums paid into a government bank account will be brought to account in the cash book immediately.

Reconciliation of bank pass book.

127. The balance of the bank account as shown in the bank pass book will be verified with the balance as shown in the cash book at least monthly.

PART XVI

SAFE CUSTODY OF CASH, STAMPS, RECEIPT BOOKS, SAFES, KEYS

fullest possible use shall be made thereof and all cash surplus to daily requirements shall be deposited therein.

129. Where there is no bank or branch of a bank, there shall be provided a strong-room or one or more reserve cash safes for the custody of the main stock of cash, stamps, revenue receipt books and security documents, and the strong-room or safe shall be secured by not less than two different locks, one key to which shall be held by, subject to regulation 132 (1), a senior officer and the other by the cashier.

Strong-rooms and safes.

130. (1) In every office a safe or other suitable receptacle shall be provided for the custody of the daily working balances of cash during office hours.

Security of safes.

(2) Accounting Officers and receivers of revenue shall ensure that officers who are required to hold public money and stamps are provided with proper means of securing such public moneys or stamps.

(3) Such safes shall be secured by being built into the wall of the building or otherwise securely attached to the structure of the building.

(4) Strong-rooms shall be examined to ensure that no vents or openings exist through which any of the contents of such safe may be extracted either by hand or by the use of instruments.

(5) If there are vents or openings the contents of strong-rooms shall be placed in a position where they will not be accessible.

(6) Currency notes shall be kept in safes or strong-rooms in cash boxes where possible.

(7) Where any such safes and strong-rooms are fitted with only one lock, the Accounting Officer or Head of Department concerned shall cause locking bars to be fitted thereto.

131. (1) All safes and strong-room doors shall be obtained from the Accountant General who shall keep a register of the particulars thereof, and shall not be moved or transported except with his authority.

Ministry of Finance to supply safes and strong-room doors.

proper inventory records of all safes and strong-room doors in use in their Departments.

132. (1) The keys to strong-rooms and safes shall be allotted to

Officers holding

more locks, the key to each lock shall be in the possession of a different officer.

(2) Keys to safes and strong-room doors shall be issued by the Accountant General to authorised officers only on the written request of an Accounting Officer or receiver of revenue.

Custody of
original keys.

133. (1) Officers holding the keys to strong-room doors or safes are personally responsible for the safe custody thereof, and collectively responsible for the contents of the strong-room or safe.

(2) All the locks of a strong-room door or safe shall at all times be used by the key holders.

(3) Officers holding such keys shall at all times keep the keys on their person.

(4) Except when officially handed over to another officer, keys shall be adequately safeguarded by the officers to whom they are entrusted.

(5) Accounting Officers and receivers of revenue shall draw the attention of all key holders to the provisions contained in this Part.

Loss of keys.

134. (1) Where the key of any strong-room or safe is lost, the holder of the key shall –

(a) forthwith report the loss to the Accountant General through the Accounting Officer or receiver of revenue explaining in detail the circumstances surrounding the loss;

(b) forthwith inform the holder of the second key;

(c) seal the door to the safe or strong-room and note the time of the sealing.

(2) The duplicate shall be obtained from the Accountant General only to open the safe or strong-room for verification and removal of contents; this shall be done in the presence of two officers one of whom shall be a senior officer.

(3) The safe or strong-room shall not thereafter be used until the locks have been altered and new keys made and provided.

(4) A request of the Accounting Officer for delivery of a duplicate key shall be signed by the Accounting Officer or receiver of revenue concerned.

135. (1) The Officer responsible for losing a key to a safe or strong-room door may be called upon to meet the cost of altering the lock and the provision of new keys at the discretion of the Accountant General.

Responsibility of officer losing key.

(2) The Accounting Officer or receiver of revenue shall forward to the Accountant General his recommendations as to whether or not the officer responsible for the loss of a key should be surcharged with the value thereof.

(3) The full salary particulars of the key-holder shall be sent with the recommendations referred to in subregulation (2).

136. Repairs and alterations to safes and strong-room doors and locks, and replacement of keys shall be effected only on the authority of the Accountant General.

Repairs to safes and strong-room doors.

137. Public officers shall not keep in any government safes and strong-rooms provided for the custody of public money, any private money or effects. Where private money is found in a government safe or strong-room, it shall be liable to be deposited to revenue.

Private money and effects.

138. All securities given into the hand of any officer in his official capacity shall forthwith be deposited with the Accountant General, and the Accountant General shall give an acquittance therefor and shall record them in a register provided for the purpose and shall deposit such security with the government banks.

Control of securities.

139. (1) Bonds and agreements, particularly those which concern the financial interests of Government, should be kept in a strong-room or secure safe.

Custody of bonds and agreements.

(2) Accounting Officers shall use their discretion in this respect but they shall be held responsible if Government suffers financially due to lack of adequate precaution to safeguard such documents.

PART XVII

140. Boards of survey to be held after the close of business on the last business day of each year, or before the commencement of business on the first day of the new year, will be appointed by the Financial

Boards of survey appointment.

balances, and stamps, both at headquarters and as far as practicable at the out-stations.

Surprise boards of survey.

141. (1) Boards may also be appointed by the Financial Secretary from time to time to hold surprise surveys of the cash and stamps in the custody of the Accountant General and sub-accountants.

(2) The appointment of such boards shall be confidential.

Constitution of board.

142. A board will consist of not less than two officers.

Notification.

143. (1) Notifications concerning boards will be sent to the officer selected to be Chairman and also the members.

(2) The Chairman will arrange with the other members the time of assembly.

Report by officer unable to serve.

144. Officers who are appointed to a board of survey will report immediately to the appointing officer if they are unable to serve.

Attendance of accounting officers.

145. Accounting Officers are required to be present while a board is being held on cash or stamps in their charge.

Suspension of business at end of year.

146. No cash transactions may take place between the close of business at the end of the year and the beginning of the survey. The date and hour at which a survey is begun will be inserted in the report.

Duties of board.

147. (1) The board will count the cash and stamps on hand, including the contents of all strong-rooms and safes. The actual balance found will be compared with the balance as shown by the cash book and bank pass book and the stamp register and the findings reported.

(2) Currency notes will be counted in detail.

Procedure when survey lasts more than a day.

148. Should the verification of cash or stamps occupy more than one day the strong-room or safe containing the verified portion of the stock will be guarded by the members of the board. The door will not be opened except in the presence of the board.

Reports of boards.

149. The report of boards will be submitted in triplicate signed by each member. Copies will be sent to the Financial Secretary, Accountant General and Director of Audit.

150. A board which discovers any substantial shortage in cash or stamps will report the matter at once to such senior local officer as may appear the proper person to take immediate action.

Substantial shortage to be reported immediately.

PART XVIII

HANDING OVER CASH, STAMPS, ETC.

151. A handing over statement will be prepared and forwarded to the Accountant General by the Head of Department on each occasion on which cash, stamps or revenue receipt books are handed over from one officer to another. A copy of the statement will be forwarded to the Director of Audit.

Statement to be rendered on each handing over.

152. Cash and stamps handed over will be checked in the manner prescribed in Part XVI dealing with the “Board of Survey on Cash and Stamps”.

Checking on handing over.

153. Revenue receipt books handed over will be checked and recorded in detail in the handing over statement.

Revenue receipt books.

154. The handing over of the original keys of strong-rooms, safes and cash boxes will be recorded in the statement.

Keys to be included in the statement.

155. Copies of all orders, circulars, books or regulations and standing instructions will be handed over, amended to date.

Standing instructions to be handed over.

156. (1) The cash book and stamp register will be balanced and both officers will sign the book, etc., for the amount handed over.

Books to be balanced.

(2) In the event of an officer responsible for the custody of cash, stamps, revenue, receipt of books, etc., being unable from sickness or any other cause personally to hand over his responsibilities to another officer, his Head of Department will appoint a board of two officers to check the stocks of cash, stamps, revenue receipt books, etc., on hand with the appropriate cash books and registers as in the preceding regulations.

Inability to hand over personally.

(3) Copies of the board’s report and of handing over statement prepared by it will be sent to the Accountant General and the Director of Audit.

PART XIX

LOSSES OF GOVERNMENT MONEYS, STAMPS,
AND PROPERTY AND WRITE-OFFS

Immediate report
on discovery of
loss.

157. (1) An officer who discovers any shortage in or loss of public moneys shall make an immediate report to the Accounting Officer or receiver of revenue to whom he is accountable stating the amount involved and giving other essential information.

(2) The Accounting Officer or receiver of revenue to whom the report referred to in subregulation (1) has been made, shall at once report the matter to the Ministry of Finance and Director of Audit, and shall give immediate instructions regarding the initial accounting entries to be made.

(3) The Accounting Officer or receiver of revenue shall, if he has reasonable grounds for suspecting that the shortage in or loss of public moneys is the result of any irregularity, report such shortage or loss to the Police.

(4) Prompt action shall be taken to settle matters involving shortages in and losses of public moneys and the Accounting Officer or receiver of revenue shall ensure that the final accounting entries are made when any matter is settled.

Investigation and
recommendation.

158. (1) Accounting Officers shall investigate every shortage in and loss of public moneys, and shall forward a report of the investigation with his recommendation to the Ministry of Finance as soon as possible after the investigation has been completed.

(2) A report required by subregulation (1) shall include –

- (a) the name of the Department, the officer or place where the loss, shortage or theft occurred;
- (b) the date on which the loss occurred and that on which it was discovered;
- (c) the reasons for any delay in discovering the loss;
- (a) (i) the details including the amount of cash, stamps, or receipt forms involved;
- (ii) whether any part of the loss has been recovered, and if so, how much;

(d) (i) the articles primarily responsible for the loss;

(ii) the name and designation of the officer immediately responsible for the custody of the cash, stamps or receipt forms which have been stolen or lost and the length of time they had been in his custody;

(iii) whether the loss, shortage or theft arose directly or indirectly from the negligence of any officer;

(f) (i) the arrangements which were in existence for safeguarding the cash, stamps or receipt forms, whether these arrangements were regularly and properly adhered to;

(ii) the arrangements which existed for periodical checking of the cash, stamps or receipt forms and for the depositing of moneys held by the officer concerned, and whether these arrangements had been properly adhered to; if not, who was responsible for the omission;

(iii) the name of the officer by whom a detailed check was last made; and whether all the receipt forms on charge to the officer responsible for the loss were checked at the same time;

(g) (i) whether there is a suspicion of fraud or other criminal act and whether the Police have been notified, and where the Police have not been notified, the reasons for such non-notification;

(ii) the detailed result of any Police enquiries;

(iii) whether the prosecution of any person is contemplated or has taken place;

(iv) a copy of the decision of the Court where a prosecution has taken place;

(h) (i) brief details of the circumstances in which the loss, shortage or theft arose;

(ii) whether the loss was discovered by routine checks, or, if not, how it was discovered;

(iii) recommendations on improved security safeguards

(iv) whether the investigation of the loss shows any defect in the existing system of control; and, if so, what remedy is promised;

- (i) a recommendation as to which officer or officers, if any, should be called upon to show cause why they shall not be required to make good the whole or any part of the loss;
- (j) steps should be taken to ensure that an officer involved in a loss or irregularity which is subject to investigation is not inadvertently allowed to retire on pension while the investigation is in progress and accordingly, when a pensionable officer is concerned in any irregularity or loss the Accounting Officer investigating the case should bring this fact to the notice of the Ministry of Finance, the Accountant General and the Director of Audit.

Shortage or irregularity discovered by audit.

159. (1) If a shortage or irregularity is discovered by audit examiners, the Director of Audit shall inform the Accounting Officer or the receiver of revenue concerned, as the case may require.

(2) The Director of Audit and the Accounting Officer or the receiver of revenue shall each submit an independent report to the Ministry of Finance.

Authority to write off losses.

160. (1) The Accounting Officer is responsible for all losses of public money or stores until such losses have been written off.

(2) The Accounting Officer shall ensure that the necessary authority for write-off is obtained.

(3) The approval of the Minister is required for the write-off of any loss of public money or stamps or public property exceeding five hundred dollars.

For losses not exceeding five hundred dollars approval is required by the Financial Secretary.

Accounting procedure for losses of cash and stamps.

161. (1) The accounting procedure to be followed in all cases of losses of revenue (apart from arrears) cash or stamps, is as follows:

Property	Accidental Loss	Loss due to neglect or fault.
Cash	Dr. Expenditure	Dr. Advance A/c of Officer
	Cr. Cash	Cr. Cash
	Cr. Revenue with face value on stamps	Cr. Revenue with face value on stamps

(2) For losses of stamps caused by the destruction of main stocks not held for sale no accounting entry is necessary.

PART XX

ACCOUNTING MATTERS

162. Cheques received by Accounting Officers in their official capacity whether from the public or not, will be paid as early as possible to the Accountant General or to the bank for the credit of the Government of Dominica Account. On no account may cheques received be used to effect payment by endorsement. All cheques received will be endorsed – “A/c payee only”.

Cheques only to be credited to a bank account.

163. Cheques drawn on banks in Dominica may be received from the public as revenue but Accounting Officers will refuse to accept cheques if they are not acquainted with the drawer if they have reason to think that the cheques might not be met. Accounting Officers will use their discretion. Care is required as they may be held in some degree responsible if cheques accepted by them are dishonoured.

Cheques drawn on banks.

164. Collectors of revenue or other officials who come into receipt of public money will not cash cheques.

Collectors of revenue not to cash cheques.

165. Cheque books will be kept under lock and key. The counterfoil of used cheques will be preserved for audit and initialled by the officers signing cheques. Spoilt cheques will be effectively cancelled and initialled by the responsible officer folded and pinned to the counterfoil.

Cheque books to be kept under lock and key.

166. The authority necessary for charging to an advance or other suspense account is as follows:

Authority for advances or for suspense accounts

- (a) *Personal Advances.* The authority of the Financial Secretary is required for these advances.
- (b) *Business Advances.* The Accountant General may authorise purely temporary advances incidental to the business of the Government of Dominica, provided that the recovery can be effected during the financial year.
- (c) *Expenditure Suspense Accounts.* Expenditure must never be charged to suspense accounts in order to evade the normal controls over expenditure. Suspense accounts may be opened only when the incidence of charge is not known and in such cases energetic measures will be taken to determine the incidence in order that no delay shall ensue in removing the charge from suspense. As soon as it becomes a charge on the Government of Dominica, it will be transferred from the suspense account to the appropriate vote on the estimates if funds are available. If funds are not available, either because the appropriate vote is adequate or because no appropriate vote exists, approval for a supplementary vote will be sought in the usual manner.

Pages in account books to be numbered.

167. The pages of all account books must be numbered. If the numbers are not printed, they must be inserted in ink before the book is brought into use.

Erasures in books and accounts.

168. No erasures may be made in accounts, correction being effected by striking out the incorrect figure with a single line in ink and writing the correct figures above. Such alterations require the initials of the responsible officer. On no account may an audited figure be altered without the Director of Audit's consent in writing.

Control of cards and loose leaves when used as accounting documents.

169. Cards and loose leaves required for use as accounting documents will be secured in the following manner:

(1) Cards and loose leaves may be printed locally in the prescribed form. The name of the Department will be shown and each Department will have its own series of numbering, the numbers being printed near the left-hand top corner of each form.

(2) The forms on receipt will be verified numerically with the requisition and taken on charge in a register by the control officer of the Department who must be a reliable officer chosen by the Head of Department and who does not himself have occasion to use the forms as

accounting documents. The control officer will be responsible for the custody and control of the stock of forms.

(3) The issue of forms to the Accounting Officers will be made by the control officer in a consecutive series of numbers and the details of issues will be recorded in his register.

(4) The control officer will issue the forms as and when required, the Accounting Officer explaining the reason for his requirements. On issuing a form the control officer will write the headings, balances, etc., on the forms and sign and date it in the space provided.

(5) All “dead” forms which are returned from the Accounting Officer to the control officer will be recorded in the control officer’s register. A form will not be termed “dead” or returned to the control officer until the audit of it has been completed.

(6) The stocks of unused forms, and any “dead” forms held by the control officer will be kept under lock and key when not in action.

(7) The control officer’s register will be ruled to accommodate – date forms received, departmental requisition number and date, serial number of form, folio reference of ledger to which form is issued, date issued, date form returned for custody, remarks.

(8) All issues of serially numbered cards and loose leaves by the Printer will be advised by him to the Director of Audit.

170. (1) Every sub-accountant will balance his cash book daily and when the book is kept for the sub-accountant by a clerk, it will be the duty of the former to enforce the observance of this regulation. Details of the actual cash on hand at the close of business each day will be shown in the cash book.

Balancing of sub-accountant’s cash book.

(2) A monthly reconciliation between the opening and closing cash book balances and the totals of receipts and payments will be prepared by each sub-accountant and endorsed in the cash book. The totals of the receipts and payments will include bank and cash contrasts. The reconciliation will be in the following form:

1. Opening balance \$
2. Add receipts
3. Total of 1 and 2
4. Deduct – Payments
5. Closing balance _____

Destruction of accounting records.

171.

Accounting records may be destroyed with the approval of the Minister after the expiration of the following minimum periods:

(a)

principal Treasury ledgers, cash book and principal journals

20 years;

(b)

abstract and subsidiary journals and records.....

7 years;

(c)

vouchers and counterfoils

5 year;

(d)

special ledgers and records, e.g. Savings Bank ledgers currency issue records, Loan register.....

20 years after the final completion of all transactions and the closing of the last account therein;

(e)

establishment and salary records which may be required for superannuation purposes

60 years.

Use of green pencil and ink.

172.

The use of green pencils and ink in government account books and records is reserved for audit.

PART XXI

MISCELLANEOUS

Departmental contracts.

173.

(1)

All departmental contracts will be serially numbered commencing from 1 upwards each financial year and in all cases the contract will be signed by the Head of Department. Copies of the contract will be furnished to the Accountant General and the Director of Audit.

(2)

Unless the Minister rules otherwise, the contracts will be subject to the provisions of Store Rules and Regulations.

(3)

The Chief Technical Officer of the Ministry of Communications and Works will complete contract agreements for all works except those estimated to cost less than one thousand dollars.

(4)

Departments, except the Public Works Department, may carry out constructional works provided that the estimated cost is less than one thousand dollars.

In all other instances the Head of Department will refer his requirements to the Chief Technical Officer of the Ministry of Communications and Works.

(5) Contracts (excluding those for the purchase of stores locally) which are under the control of the Public Works Department may be signed by the Head of Department without the covering approval of the Minister, provided it does not exceed one thousand dollars.

(6) Vouchers for payment under contracts will quote the number of the contract.

(7) Payments on account will be supported by a certificate that the amount is fully covered by the supplies delivered or that work to the amount has been performed in accordance with the contract.

(8) If stores are issued from Government stocks for use under the terms of the contract full details of the stores issued will be endorsed on the office copy of the contract, quoting the cost of the stores to be deducted from the value of the contract, and the number and dates of the store vouchers. A reference to the store vouchers will be quoted on the payment vouchers.

(9) A register will be maintained by the Department to record the following:

Contract No.	Contractor	Details of Contract.	Value of Con- tract.	Amount Paid.	Dept. P.V. No. & Date.
-----------------	------------	-------------------------	-------------------------	--------------	---------------------------

174. (1) Amounts lodged or withheld as security for the due performance of contracts will be placed on deposit in the name of the contractor. Payment will be made only on the certificate of the Head of Department that the contract has been duly completed.

Security for
contracts.

(2) In the case of amounts withheld, the full sum due will be entered immediately as expenditure, the amount withheld being shown as deposit. A receipt for the amount will be handed to the contractor with the net payment, and will be surrendered and cancelled when the deposit is refunded and attached to the voucher making the payment.

175. All orders made by Magistrate will be duly certified by them in the Order Books of the Courts. All extensions of the time given for the payment of fines as recorded in the Order Book will be initialled by the Magistrates.

Magistrate's
Order Book to be
certified.

SCHEDULE I

MINISTRY OF FINANCE,
ROSEAU,
DOMINICA.

DUTIES AND RESPONSIBILITIES OF
ACCOUNTING OFFICERS

Sir,

I am directed to inform you that you have been appointed to be the Accounting Officer for all votes and accounts to be accounted for by the Ministry of

The votes are as set out in the Annual Estimates of Dominica and such supplementary votes as may be approved from time to time during the course of a financial year. You will be required to sign the Appropriation Account for the Ministry at the end of a financial year. In order that you may be fully aware of your duties and responsibilities as an Accounting Officer, the ensuing paragraphs of this letter of appointment should be carefully noted.

2. The Accounting Officer of a Ministry is the person whom Parliament and the Ministry of Finance regard as primarily responsible for the control of all funds voted by Parliament for the services provided by the Ministry. It cannot be too distinctly emphasised that final responsibility for the proper conduct of financial business cannot be delegated to the subordinate officers who may be placed in charge of the accounts. Technical knowledge of accounts is not necessary to enable the Accounting Officer to discharge himself of this responsibility. In practice, however, the Accounting Officer may find it necessary to instruct his subordinate as to how they should carry out accounting duties. He is also empowered at his discretion to delegate the day-to-day control of vote to individual subordinates subject to his supervision. The Accounting Officer may delegate such duties as he considers necessary as in the enclosed letter.

3. It will be seen that this letter stresses the personal responsibility of the Accounting Officer for the proper conduct of financial business. Thus his most obvious duty is to ensure that the public funds entrusted in his care are properly expended. In these as in other matters of a

technical nature, he will naturally have the advice of appropriate officers. The precise arrangements to be made will depend upon the circumstances of the Ministry, but they should include, without regard to personal consideration, independent and effective checks of cash balances in the hands of any officer.

4. It is equally part of the duty of the Accounting Officer to ensure that the funds entrusted to him are applied only to the purposes intended by Parliament. He must satisfy himself, for instance, that any payments made by his Ministry are both within the ambit of the vote and also covered by specific statutory authority where necessary, and Parliament approval has been sought, by way of a Supplementary Estimate or otherwise, in all cases where it is appropriate to do so, *e.g.* in connection with a service not contemplated when the estimate was taken. The Accounting Officer is responsible for ensuring that the specific authority of the Ministry of Finance has been obtained in all cases which are not covered by any standing authorities that may have been delegated by that Ministry. It need hardly be stated that expenditure must not be incurred in excess of the total sum authorised by Parliament to be spent on any one vote; but it is also not within the competence of an Accounting Officer without the prior sanction of the Ministry of Finance, to incur expenditure on any sub-head or item of a vote in excess of the amount specified in the Estimates, even though savings may be available elsewhere. The Accounting Officer is answerable to the Public Accounts Committee for the formal regularity and propriety in the senses described above, of all the expenditure out of the votes for which he is responsible. Similarly he is expected to ensure that adequate machinery exists for the due collection and bringing to account of all revenue for which his Ministry has responsibility. In carrying out these responsibilities he will be guided at all times by the provisions of Financial Regulations which will shortly be published and by circular instructions issued by the Ministry of Finance from time to time. He should also bear in mind that his responsibilities as Accounting Officer extend equally to the custody of government stores and other property.

5. When questions arise concerning the propriety of a particular payment, the Public Accounts Committee may seek the view of the Ministry of Finance and they will normally wish to know whether the Ministry of Finance has been consulted. On all technical matters affecting the accounts, and on any matters touching the propriety and regularity of the expenditure, officers of the Ministry of Finance are

available to be consulted. The Accounting Officer should, therefore, regard it as part of his responsibility to ensure that before his Ministry enters into any transaction, the regularity of which may be called in question, the advice of the Ministry of Finance is sought. The advice of the Ministry of Finance, however, does not absolve him from his formal responsibility as Accounting Officer, and he should therefore also make sure that any issue of sufficient importance to call in question that responsibility should be brought to his personal attention, even though the advice of the Ministry of Finance may already have been obtained.

6. The above paragraph set out the duties of an Accounting Officer in regard to accounting for the regularity of expenditure from his votes and the avoidance of misappropriation in the strict sense, matters which are capable of formal definition. It should be emphasised that any dereliction of duty in this respect may lead to a recommendation by the Public Accounts Committee that expenditure already incurred should be disallowed. If this should happen, the doctrine of personal accountability means that the Accounting Officer is liable, unless Parliament is prepared at the request of the Ministry of Finance to make good the deficiency by voting the money, to have to defray the expenditure from his own purse. It is for this reason that, as will be seen in paragraph 10 of this letter, a recognised procedure will be developed to protect an Accounting Officer should he be over-ruled by his Minister in a matter which may lay him open to a financial penalty.

7. The Director of Audit will no doubt bring to the notice of the Public Accounts Committee any cases of apparent waste and extravagant administration; and the Committee will expect the Accounting Officer to satisfy them that the policy by Parliament has been carried out with due regard to economy, and to furnish them with explanation of any examples to the contrary to which their attention has been drawn.

8. The Accounting Officer should bear in mind that due regard can never be paid to financial considerations if finance is kept separate from other factors which enter into policy decisions. Finance is then regarded as an essential element of all policy questions from the outset and the administrative Head of a Ministry must make sure, as a prerequisite of efficient and economical administration, the financial considerations are taken into account at all stages by his Ministry in framing and carrying out decisions of policy, and in such execution. It is for this reason

that it is the general rule that the Permanent Head of a Ministry is the Accounting Officer; the Accounting Officer must be prepared to answer for the efficient and economical conduct of the Ministry as a whole, and the only officer who is in a position to do that is its Permanent Head.

9. It may sometimes happen that an Accounting Officer disagrees with his Minister upon a matter of importance affecting the financial administration of the Ministry. In the first place, the Minister may insist upon implementing policy in a manner which the Accounting Officer regards as wasteful and extravagant. While it is, of course, the duty of an Accounting Officer in the last resort to obey any instructions given by his Minister, it is nonetheless his duty to do everything in his power to see that the administration of the Ministry is carried on with efficiency and economy. He should, therefore, not hesitate to represent his objection to any course of action which he regards as inconsistent with that duty, and to place on record his disagreement with any decision which he may find difficulty in defending, as a measure of prudent administration before the Public Accounts Committee. Having done so, he must nevertheless, if the Minister adheres to his decision, accept it; in which case he should support his defence on the action taken, if need should arise, by reference to a policy ruling given by his Minister.

10. Alternatively, the matter which is the subject of the Accounting Officer's protest may be one which involves his personal liability on a question of formal regularity or propriety. In that case he should not set out his objection to the proposal expenditure and his ground for it, in writing, but he should only make the payment upon written instruction from his Minister over-ruling the objection. Such instruction should be copied immediately to the Financial Secretary and to the Senior Auditor. Provided that this procedure has been followed, the Public Accounts Committee will no doubt acquit him of any personal responsibility for the expenditure.

11. A further matter concerns the relationship between the Accounting Officer and the Ministry of Finance. Attention has already been drawn to the role of the Ministry of Finance in advising upon technical matters of accounting, and on more general questions of regularity and propriety. It only remains to add, without prejudice to the personal responsibility of a Permanent Secretary for the efficient

conduct of his own administration, that the Ministry of Finance may often be able, by reason of its central co-ordinating position, to give helpful advice in the exercise of that responsibility in its widest aspects. It is, indeed an essential part of the present day conception of government organisation that there should be the closest contact and co-operation at all levels between the Ministries and the Ministry of Finance. An Accounting Officer is therefore encouraged, and should encourage the officials in the Ministry to make fullest use of this right consultation. Providing that he does so, and provided finally that, over the whole field of his duties as they have been set out in this letter he does not fail in a due exercise of his own common sense and administrative experience, an Accounting Officer will be considered to have discharged himself of his responsibility.

12. Please acknowledge the receipt of this letter.

*Financial Secretary,
Ministry of Finance.*

(Enclosure to Financial Secretary's letter)

Sir,

Under the powers conferred upon me, I hereby delegate to you responsibility for the day-to-day transaction and control of the votes of Division of this Ministry. These will include all items..... except

2. In exercising these duties it should be borne in mind that the principles detailed in the copy of the letter from the Financial Secretary are closely followed. It should also be ensured that any other overriding instructions of the Ministry of Finance are not departed from. If there are any doubts about the action taken, you should consult me and obtain my orders. It is important that the policy of Government is executed efficiently, effectively and economically and this should be

your prime consideration while planning the expenditure of funds for which you have been made responsible.

3. Financial Regulations in Part IV – Estimates – Expenditure and Part VII – Authority for Expenditure should be carefully studied and noted for observance.

I am,

Sir,

Your obedient servant,

.....
Accounting Officer

Ministry of

SCHEDULE II
FORM
CONTINGENCIES FUND OF DOMINICA

Amount of Fund\$

(Serial No.)	Date of transaction	Number and name of service application	Number and date of the application for advance	Number and date of the order making the advance	Amount advanced	Supplementary Appropriation Act providing for additional expenditure	Amount of advance resumed	Balance after each transaction	Initials of the officer in charge	Remarks
1	2	3	4	5	6	7	8	9	10	11

SUBSIDIARY LEGISLATION

FINANCIAL (STORES) REGULATIONS

23/1980.

made under section 16(1)

[1st November 1980]

Commencement.

1. These Regulations may be cited as the –

Short title.

FINANCIAL (STORES) REGULATIONS.

2. The Regulations set out in the Schedule shall be read, interpreted and enforced as the Financial (Stores) Regulations.

Regulations.
Schedule.

3. These Regulations shall be deemed to have come into force on the 1st day of November 1980.

Commencement.

SCHEDULE

STORES REGULATIONS

PART I

**RESPONSIBILITIES FOR THE CARE AND
CUSTODY OF PUBLIC STORES**

DEFINITION OF PUBLIC STORES

1. “Public stores” are defined as all chattels of whatsoever nature, the property of or in possession of or under the control of the Government.

PROPER ACCOUNTS TO BE KEPT

2. Large sums of public money are spent each year on public stores and it must be emphasised that proper accounts, controls and safeguards are an important part of public stores and of public money.

RESPONSIBILITIES OF ACCOUNTING OFFICERS

3. Under sections 109 and 129 Accounting Officers are personally accountable for all public stores received, held or disposed of by or on account of the Ministries and Departments under their control. In fulfilling these responsibilities Accounting Officers must exercise proper supervision and control to ensure the accuracy and authenticity of the stores records and supporting vouchers and documents, the physical existence of the stocks on hand, and the effectiveness of the checks and safeguards against error, loss, waste, deterioration, fraud or other irregularities.

4. Although an Accounting Officer may authorise other public officers under his control to perform or exercise part of his powers or duties in respect of public stores, any such delegation is on behalf of the Accounting Officer and will in no way relieve him of his full responsibilities for all aspects of the public stores on charge to his Ministry or Department.

RESPONSIBILITIES OF GOVERNMENT OFFICERS FOR PUBLIC STORES

5. Every Government officer is personally responsible through his senior officers to his Accounting Officer for all public stores under his control or in his custody.

REGULAR INSPECTIONS TO BE MADE

6. Accounting Officers must arrange for the stores for which they are responsible to be inspected regularly and for reports to be made to them on the sufficiency of the storage accommodation and on the general condition of the stores and storage facilities. The inspecting officer must report immediately to the Accounting Officer any case of loss, leakage, damage, waste, deterioration or irregularity observed in the course of his inspection, and the Accounting Officer must take prompt and appropriate action on any defects or deficiencies reported.

7. Regular checks must be arranged by Accounting Officers of all stores, records and vouchers and test comparisons must be made between the physical stocks on hand and the ledger balances. The inspecting officer must initial and date all entries checked in the stores records and against the balances of all physical stocks verified. From

time to time, at least twice a year, the Accounting Officer should personally scrutinise the stores accommodation and records to satisfy himself that the stores procedures and accounting are adequate and that they provide effective safeguards against error, loss, waste, deterioration, fraud or other irregularities.

REGISTER OF STORES INSPECTIONS

8. Accounting Officers will keep an official register to show the dates of all stores inspections arranged by them or carried out personally, and to record the signed reports of the inspecting officers on the outcome of their inspections.

SCALES, WEIGHTS AND MEASURES

9. At least once every year Accounting Officers should make arrangements for the periodical examination of all scales, weights and measures by an Inspector of Weights and Measures.

DUTIES AND RESPONSIBILITIES OF STOREKEEPERS

10. Storekeepers must ensure that their storerooms are kept clean and properly ventilated and that their stores are well arranged and easy of access.

11. The storekeeper should visit the storerooms daily if possible and should bring to the notice of his senior officers any instances of loss, leakage, damage or deterioration of the stores for which he is responsible. He must examine frequently all locks of doors and fastenings of windows, and he must not permit a storeroom to remain open for any purpose during his absence, or delegate the duty of locking up the storerooms to any unauthorised person.

12. He must report immediately any instance where the fire fighting facilities of any storeroom for which he is responsible are inadequate for full protection against fire, or where the fire appliances and equipment are unserviceable for any reason. Any such defects must be rectified immediately or reported to the Accounting Officer concerned without delay.

13. The storekeeper will be held personally responsible through his senior officers to the Accounting Officer for —

- (a) the checking, handling and storage of stores received;
- (b) the checking, packing and despatch of stores issued;
- (c) the correctness of the stock balances;
- (d) losses, deterioration or waste of stores or irregular issues.

14. He must verify the stock balances with the stores ledgers or bin cards by systematic checks covering the whole store at least twice a year, and must at once report in writing to his senior officer any surpluses or shortages, or deteriorated, damaged, unserviceable or obsolete stores, or when the stock of any article needs to be replenished.

15. It is the duty and responsibility of any senior officer to whom a report is made by a storekeeper either to rectify the matter himself, or if this is not possible, to report it without delay to the Accounting Officer.

DUTIES OF A STORE ACCOUNTANT

16. In unallocated stores the duties of preparing documents and of keeping the stores ledgers, registers and other records will be performed by a store accountant. In allocated stores however where the size of the store and the staffing arrangements do not permit a separate accountant, the storekeeper will also be responsible for carrying out the duties which would otherwise be assigned to a store accountant. In such circumstances where control by a division of duties is not possible, the Accounting Officer must arrange for more frequent and more detailed inspections of the stores records and the stocks on hand in order to strengthen the internal safeguards and controls.

PRECAUTIONS AGAINST THE DETERIORATION OF STORES

17. Clothing and other stores subject to deterioration by damp or the ravages of pests or by other causes must be examined frequently by the storekeeper and should not be placed on the floor of the storeroom.

18. Fluids in tins or drums should, when in use, be stored above the ground so as to enable leakage to be detected readily.

19. Care must be taken that issues are not made from new consignments while any stocks of a previous consignment remain on hand. New stocks should be stored separately but adjacent to or behind old stocks.

This is particularly important where stores such as drugs and medicines have a prescribed expiry date.

20. Kerosene, gasoline, paints, explosives and other inflammable stores must be kept in accordance with the provisions of any legislation relating to such substances or according to the manufacturers' recommendations.

KEY HOLDERS

21. Accounting Officers shall nominate, in writing, officers who will be responsible for holding keys of government stores. Normally, they will be the storekeeper of the Store concerned.

22. Store keys, when not in use should be kept in a key safe where provided. Where no safe is provided key holders must carry the keys of stores on their person and except when officially handed over to another officer, the keys must not leave their personal possession. The attention of all new key holders must be drawn to this instruction.

23. The storeroom must be kept locked at all times except when official business, checking or stores maintenance is taking place, and the key holder is responsible for ensuring that the storeroom is properly secure in all respects at all other times and after working hours.

24. Duplicate keys to storerooms will be kept by the responsible Accounting Officer in a safe or lodged with the Accountant General.

25. A key holder will be responsible for any loss from a storeroom due to the loss of a key or to any failure on his part to comply with the foregoing stores regulations.

PART II

THE CLASSIFICATION OF STORES AND OTHER MOVABLE PROPERTY

CATEGORIES OF STORES

26. For accounting purposes public stores and other movable property are divided into two general categories:

(b) alleged shorts.

UNALLOCATED STORES

27. Unallocated stores are stores which are held in stock but cannot be charged to any particular work or service until they are actually issued for that purpose. Unallocated stores are accounted for by both quantities and values thus necessitating the keeping of costing records and the reconciliation of the stock on hand with the financial accounts.

ALLOCATED STORES

28. Allocated stores are stores the costs of which are chargeable direct to the appropriate subhead of expenditure for the work or service for which they were acquired.

UNEXPENDABLE AND EXPENDABLE STORES

29. Allocated stores are further divided into the following categories for accounting purposes:

(a) Unexpendable stores

Unexpendable stores are those which are considered to have a life assigned to them and will remain on ledger charge, whether in use or in store, until they are written-off and disposed of under an appropriate authority. Unexpendable stores range from large items of plant and vehicles to small tools and they embrace all stores which are not classed as expendable.

(b) Expendable stores

Expendable stores are stores of a consumable nature which may be issued in bulk without subsequent records of detailed issues, subject to a general control of the rate of consumption so as to show that the expenditure in connection with them is warranted, *e.g.*, prescribed quotas, comparison with previous years, dietary records, area coverage, etc. Examples of expendable stores are foodstuffs, oils, soaps, stationery, chemicals, clinical thermometers, medical syringes, blackboard chalks, etc. Stores which may be classified as expendable for accounting purposes should be clearly laid down for each of the various Ministries and Departments by the Ministry of Finance in consultation with Accounting Officers, as it will be necessary to retain full accountability

expendable nature, e.g., petrol, diesel oil, bitumen products, cement, building stone, curbs, timbers, etc.

30. Unexpendable and expendable stores must be recorded in separate stores ledgers for each.

STORES PURCHASED AND TAKEN INTO IMMEDIATE USE

31. The use of a certificate on payment vouchers that stores purchased have been received in good condition and taken into immediate use must be restricted to small quantities of consumable articles of low value, and must not be used to avoid accountability for the purchase of substantial quantities of stores, materials and other substances as outlined in Stores Regulations 274 to 276.

PART III

STORES VOUCHERS

APPLICABLE TO UNALLOCATED AND ALLOCATED STORES

32. The following Stores Regulations regarding the supporting vouchers for receipts and issues of stores apply with minor modifications to both unallocated and allocated stores.

33. All receipts and issues of stores must be supported by appropriate receipt and issue vouchers.

VOUCHER FORMS TO BEAR PRINTED SERIAL NUMBERS

34. All books of government stores vouchers must bear printed consecutive numbers.

STORES RECEIVED

VOUCHERS IN SUPPORT OF STORES RECEIVED

35. All receipts of stores must be supported by a copy of one of the following vouchers :

(a) invoices or bills;

(b) the suppliers' book copies of issue purchase orders;

- (c) the duplicate copies of stores issue vouchers for stores obtained from the unallocated stores or another allocated store;
- (d) the original copies of stores conversion vouchers;
- (e) stores receipt vouchers.

36. The vouchers at (a), (c), (d) and (e) above should be file when the stores have been received and checked and should be numbered consecutively commencing from No. 1, a new series of numbers being started at the beginning of each financial year. The stores ledger or inventory folio where the stores received have been taken on charge should be quoted against each item on the receipt voucher, and the consecutive number of the receipt voucher should be recorded against the relevant entry in the stores ledger or inventory.

37. In the case of receipts of stores supported by the triplicate copy of a local purchase order, this is retained in the local purchase order book and the serial number of the order should be recorded against the entries in the stores ledger or inventory, and the folio of the stores ledger or inventory should be entered against each item on the order.

38. Conversion vouchers should be given a separate series of numbers and filed separately as these vouchers support both the receipt and issue entries in the stores ledgers. The conversion voucher number should be entered against the relevant entries in the stores ledger or inventory and the folio of the stores ledger or inventory should be recorded against each item on the conversion voucher.

INVOICES OR BILLS

39. Purchases of stores from outside Dominica should be accompanied by copies of invoices or detailed bills which will serve as the receipt vouchers in support of the entries in the stores records.

LOCAL PURCHASE ORDERS

40. Local purchase orders are contained in books of printed serially numbered forms in triplicate. The method of preparing and procession local purchase orders is laid down in Stores Regulations 293 to 300. The original book copy of the local purchase order will be used as the

receipt vouchers in support of the entries in the stores ledgers or inventories.

RECEIPTS FROM ANOTHER STORE

41. When a Ministry or Department requires stores from an unallocated store or from another allocated store they must be applied for on a store requisition. The original copy of the requisition should be forwarded to and filed by the officer from whom the stores are required. Upon receipt of the requisition the latter officer should cause an issue voucher to be prepared in triplicate in support of the stores to be issued, and the original and duplicate copies of the issue voucher, duly signed by the issuing officer, should be forwarded with the stores. The receiving officer will receipt both copies of the issue voucher returning the original to the issuing store and retaining the duplicate which will serve as his stores receipt voucher.

CONVERSION VOUCHERS

42. Where materials are issued from a store to be manufactured, the articles produced should be received back into the same store and should be supported by a conversion voucher. The receipt side of the conversion voucher should show the quantities of each article to be taken on stores ledger charge.

43. Conversion vouchers should be prepared in duplicate and the original will serve both as an issue voucher for the materials issued from the store and as a receipt voucher for the manufactured articles brought on charge.

RECEIPT OF UNUSED STORES RETURNED TO STORES

44. Stores which have been issued but not used should be returned to the original store and taken on charge, the entries in the stores ledgers being supported by a stores receipt voucher.

RECEIPT OF USED STORES RETURNED TO STORES

45. Stores which have been used and afterwards returned to store should be kept separate from the general stock and should be posted separately in the stores ledger, the entries being supported by a stores receipt voucher on which the next entry will be shown as "part return"

OTHER RECEIPTS

46. In all cases where stores are received unsupported either by an invoice, bill, local purchase order, stores issue voucher or conversion voucher the receipt entries in the stores ledgers or inventories must be supported by a stores receipt voucher prepared for that purpose.

ACCOUNTING FOR SURPLUS STORES

47. Surplus stores found by a Board of Survey or as a result of a stock verification or internal stock-taking will be taken on stores ledger charge on a stores receipt voucher.

STORES RECEIPT VOUCHERS

48. Stores receipt vouchers from books or serially numbered forms in duplicates will be prepared by the officer receiving or acquiring stores in the circumstances described in Stores Regulations 44 to 47.

STORES ISSUED

STORES ISSUE VOUCHERS

49. All issues of stores must be supported by a voucher in a form approved for each type of issue. The folios of the stores ledger or inventory to which the issues have been posted should be recorded against each item on the issue voucher, and the serial number of the voucher should be entered against the issues in the stores ledgers or inventories.

50. As a precaution against irregularity or fraud officers preparing and/or signing stores issue vouchers must ensure that no blank spaces are left where further unauthorised issues could be inserted later, and that a diagonal line is drawn across any space remaining after the last item on the voucher. The total of the quantities of the articles on the voucher should be written in words on the stores issue voucher before it is signed.

OFFICERS AUTHORISED TO SIGN STORES ISSUE VOUCHERS

51. Officers who sign stores issue vouchers are responsible for ensuring that the vouchers are accurate and complete in all respects, and

that the articles to be issued correspond with the requirements on a stores requisition signed by an authorised officer. An officer signing a stores issue voucher must also ensure that all necessary precautions have been taken to guard against irregularity, fraud or the misuse of public stores.

52. As at the 1st July each year Accounting Officers will prepare and sign written lists of officers under their control who are authorised to sign stores requisitions and/or issue vouchers and will forward copies of the lists to the Director of Audit and the Accountant General. Subsequent amendments to the lists in the course of the year must also be notified to the Director of Audit and the Accountant General.

53. Notwithstanding the responsibilities placed upon officers signing stores issue vouchers, Accounting Officers will retain their overall responsibility for issues of stores authorised by an officer permitted by them to sign stores issue vouchers.

STORES ISSUED FOR USE

54. When stores are required for use a stores requisition signed by an authorised officer must be submitted to the officer-in-charge of the store who, if he is satisfied that the requisition is in order and the stores are in stock, will prepare or cause to be prepared a serially numbered stores issue voucher in triplicate signed by an approved officer authorising the issue of the stores required. When the issues have been entered in the stores ledger, the issue voucher book should be passed to the storekeeper who should post the issue entries to the relevant bin cards quoting the voucher number, and should issue the stores required obtaining the signature of the recipient on the triplicate book copy of the issue voucher. The original and duplicate copies of the stores issue voucher should be forwarded with the stores to the requisitioning officer who should receipt and return the original copy to the issuing officer. On the return of the receipted original copy of the issue voucher the officer-in-charge of the issuing store should compare it with the triplicate book copy and then file it in stores issue voucher serial number order in support of the stores ledger entries. The requisitioning officer should retain the duplicate copy of the stores issue voucher for his records.

STORES ISSUED ON TRANSFER TO ANOTHER STORE

55. The same procedure as in Stores Regulation 54 above will apply for the preparation and processing of stores on transfer to another store, except that the duplicate copy of the stores issue voucher retained by the requisitioning officer will serve the purpose of the receipt voucher for the receipt entries in his stores ledger (*see Stores Regulation 41*).

ISSUES FOR MANUFACTURING PURPOSES

56. Stores or materials issued for manufacturing purposes should be supported by a conversion voucher. The issue side of the conversion voucher will show the quantity and, where necessary, the value of the materials issued including the manufacturing costs such as labour, supervision, etc. The number of the conversion voucher must be recorded against such issues in the stores ledger and the folios of the stores ledger must be noted against each item on the issue side of the conversion voucher.

ISSUES OF STORES ON SALE OR LOAN

57. Issues of stores on sale or loan must be supported by a signed stores issue voucher and references to the number and date of the Treasury receipt and the entry in the sales or loans registers must be recorded in the "Remarks" column of the stores issue voucher.

ISSUE VOUCHERS FOR STORES SHORT RECEIVED

58. Stores issue vouchers must be prepared in respect of any stores short received or received damaged or broken and a reference quoted on all copies of the voucher to the relevant entry in the claims register (*see Stores Regulations 81 to 86*).

DEFICIENCIES FOUND AT STOCK TAKINGS

59. Deficiencies of stores found by a Board of Survey by the Ministry of Finance stock verifier or at any internal stocktaking must be ~~recorded by a form to be provided by the Ministry of Finance~~ the Board of Survey, the stock verifier or the Accounting Officer, as the case may be. On authority being given for the write-off of any such deficiencies a reference to the authority must be quoted on the relevant stores issue vouchers and against the entries in the stores ledgers or

CONDEMNED STORES

60. When stores have been condemned by an Accounting Officer (Stores Regulation 200) or by the Financial Secretary (Stores Regulation 202), their issue from store for disposal in the manner authorised must be supported by a stores issue voucher and a reference to the written authority for the condemnation and disposal must be recorded in the "Remarks" column of the voucher, and must also be quoted against the issue entries in the stores ledgers of inventories. If the condemned stores are to be disposed of by sale, the numbers and date of the Treasury receipt must also be recorded on all copies of the stores issue voucher.

OTHER LOSSES OR DEFICIENCIES

61. All other losses and deficiencies of stores must be supported by stores issue vouchers on which should be quoted a reference to the authority for write-off which should also be recorded against the relevant issue entries in the stores ledger or inventory.

THE PREPARATION OF STORES VOUCHERS

PREPARATION OF STORES VOUCHERS

62. Stores vouchers must be written in ink or ball point pen and good carbon paper must always be used to ensure that legible copies are obtained.

63. All relevant details, authorities and references must be entered on all copies of the stores issue vouchers and in the stores ledgers and inventories.

FIGURES NOT TO BE ALTERED OR ERASED

64. Figures on stores receipt or issue vouchers must not be altered or erased. Corrections of errors must be made by ruling a line through the erroneous figure and writing the correct figure above it. Such corrections should be initialled by the following officers:

- (a) on stores receipt vouchers – by the officer-in-charge;
- (b) on stores issue vouchers – by the officer authorising the issue and by the recipient of the stores.

DISCREPANCIES AND EXCESS ISSUES

65. Recipients of stores must not in any way amend the particulars or figures on a stores issue voucher. If a discrepancy is found the recipient must return the voucher noting the discrepancy on his receipt to the issuing officer and call attention to it in a written memorandum. In the event of stores being received in excess of the quantity on an issue voucher the excess must be returned to the issuing officer.

STANDARD FORMS

66. The specified standard forms and vouchers should be available for the various vouching and accounting processes and procedures contained in these Stores Regulations, and the prior authority of the Ministry of Finance must be obtained before the introduction of any special forms or vouchers for use in the individual Ministries and Departments.

PART IV

THE RECEIPT OF STORES

PROCEDURES FOR THE RECEIPT OF STORES APPLY TO BOTH UNALLOCATED AND ALLOCATED STORES

67. This Section of Stores Regulations relating to the procedures to be followed on the receipt of stores applies to both unallocated and allocated stores.

STORES RECEIVED TO BE VOUCHED AND TAKEN ON CHARGE

68. Except for small quantities of consumable articles of low value which may be taken into immediate use as provided in Stores Regulations 31, all stores received must be taken on charge in a stores ledger without delay, and must be supported by the vouchers prescribed for each type of receipt set out in Stores Regulation 35.

SAFE CUSTODY OF STORES RECEIVED

69. The responsible storekeeper must ensure that immediately they are received all consignments of stores however packaged are placed

STORES RECEIVED FROM SUPPLIERS

70. The procedures governing the receipt of stores from suppliers must aim at ensuring that payment is made only for stores delivered and certified by the appropriate officers as meeting the required specifications and as being in good condition and correct in quantity.

71. As a matter of principle, wherever possible, the responsibility for the ordering of stores, for the verification of deliveries and for authorising payment should be allotted to different officers.

72. The documentation of a stores receipt transaction should enable any one of its three elements, ordering, receipt (including stores ledger charge) and payment, to be identified with and checked against the other two.

STORES RECEIVED TO BE EXAMINED

73. As soon as practicable after the receipt of stores the packages must be examined by the storekeeper and another responsible officer, who must satisfy themselves that all the packages making up the consignment have been received, and must check the contents with the invoices, delivery notes, packing slips or other supporting documents. They must also satisfy themselves that the stores meet the required specifications and that they are in good condition and correct in quantity. Having completed their examination they will prepare a certificate of examination which must be signed by both officers, on which must be recorded particulars of any articles in the consignment received damaged or broken and of any items short received.

THE RECEIPT OF FOODSTUFFS

74. Foodstuffs must be examined immediately they are received. If the officer-in-charge of the store considers they are unfit for the purpose intended, he will obtain a written report from a Government Medical Officer, with the least possible delay. If the Government Medical Officer confirms his own opinion, the officer-in-charge must inform the contractors or other supplier immediately and notify him that unless the goods are removed within a reasonable period they will be destroyed. Payment for such goods should not be made and a request for replacement should be sent to the contractor or other supplier.

THE RECEIPT OF BULK SUPPLIES

75. The receipt of bulk supplies must be checked when discharged and again when taken into the store, and each consignment must be accounted for entirely separately. After broken bags and sweepings have been taken into account, any quantity short received will be dealt with in accordance with Stores Regulations 80 to 86.

THE RECEIPT OF BULK SUPPLIES OF FUEL

76. The receipt of bulk supplies of petrol, diesel, etc., must be checked by dipping the storage tanks immediately before and after each delivery in the presence of the employee of the firm delivering the fuel. Any quantity short received must be noted on the delivery note and on the local purchase orders and payment must be made only for the quantity actually received.

THE RECEIPT OF BULK SUPPLIES

77. Records must be kept in a bound stores ledger of all purchases of bulk supplies such as bitumen products, stone blocks, curbs, etc., and a separate account will be kept and balanced for each local purchase order for such supplies. The total receipts under any one local purchase order will be entered on the receipt side of the stores ledger quoting the serial number of the local purchase order as the supporting stores receipt voucher. Stores issue vouchers must be prepared by the officer controlling deliveries of such supplies to the hot mix plant, crusher, or direct to works sites, and after satisfying himself that the quantity received is correct, the officer-in-charge of the plant or works must receipt the issue voucher and return it to the originating officer. If there is any discrepancy in the quantity delivered, the officer-in-charge of the plant or works must endorse this clearly on all copies of the stores issue voucher, otherwise he will be held responsible for any shortages which may arise. Each such stores issue voucher must show clearly the purpose for which the supplies have been provided and the vote and the

78. When drivers take delivery of bitumen, stone curbs, blocks, etc., they should sign acknowledgment slips on each occasion and these should be attached to and support the local purchase order when it is presented for payment. Care must be taken to check the acknowledgment slips with the quantity on the local purchase order, and to compare the deliveries with the issues in the stores account for each order.

79. Similar accounts must be kept for all deliveries to the hot mix plant or crusher using the duplicate copies of the stores issue vouchers for deliveries as the supporting receipt vouchers. When products are issued from the hot mix plant or crusher they must be supported by issue vouchers which must show clearly the purpose for which the issues are made and the vote and subhead or fund or other account to be charged. These issue vouchers must be receipted by the officer-in-charge of the works to which the deliveries are made, and the original copy will support the issues in the hot mix or crusher accounts. The duplicate copies of the issue vouchers will be forwarded to the store accountant to be attached to the issue vouchers raised when the original deliveries were made to the hot mix plant or crusher.

PROCEDURE WHERE STORES ARE RECEIVED SHORT OR DAMAGED

80. In order that investigations may be carried out and any claims supported, it is essential that on receipt of a consignment of stores, a clear certificate, signifying as it does that the goods have arrived intact, should be given only when this fact has been properly established. In all cases where stores have been received short or damaged the receiving officer should report the fact immediately to the officer responsible for the stores who should inform his Accounting Officer without delay. The Accounting Officer must institute a full enquiry with a view to establishing the responsibility for the shortages or damaged stores and action should be taken in accordance with Stores Regulations 81 to 86 below.

ACCOUNTING PROCEDURE FOR STORES RECEIVED SHORT OR DAMAGED

81. In the case of supplies obtained by local purchase, payment must only be made for the actual quantity received in good condition and according to specification, and care must be taken to ensure that local purchase orders, bills, etc., are amended where necessary so that payment is made only for those stores actually accepted and received.

82. When stores other than local purchases are received short or damaged the full quantity shown on the invoice or bill must be taken on stores ledger charge and stores issue vouchers prepared immediately for any deficiencies or damaged stores, and at the same time an entry must be made in a claims register kept for this purpose. Where appropriate, claims for shortages or damaged stores must be made promptly to the supplier or an agent as applicable.

83. The stores issue voucher number will be recorded against the entry in the claims register, and the folio of the claims register will be noted on the stores issue voucher.

84. The stores issue voucher number will be recorded and damages considered to be due to fraud, negligence or other irregularity must be reported in the manner described in Section IX of Stores Regulations.

85. No claim will be considered settled until either the value has been recovered in full or the authority of the Financial Secretary has been received to waive the claim.

86. The settlement of each claim must be recorded in the claims register; in the case of a recovery the receipt number and date should be quoted and in all other cases a reference should be given to the Financial Secretary's authority to waive the claim.

RETURN OF PACKAGES

87. The arrangements under which stores are purchased sometimes provide for the return of re-usable containers against a credit to the purchaser, *i.e.*, the Government. In such cases it is important to ensure that the containers are properly accounted for and, unless they can more economically be used for Government's purposes, that they are returned promptly with a claim for credit where appropriate.

88. When deciding whether or not to return containers for credit, the cost of returning them should be considered in relation to the amount of credit which would be obtained.

89. In any event a returnable containers' account must be kept to record the containers received and returned or issued for Government

clearly on the stores issue vouchers supporting the issue entries in the returnable containers' account.

PART V

LOOSE LEAF SHEETS AND CARDS

90. The prior authority of the Accountant General must be obtained before introducing stores ledgers in the form of loose sheets or cards, and the Accountant General before giving his approval must satisfy himself that the proposed system provides the safeguards and controls set out below.

91. The name of the Ministry or Department must be shown on each loose leaf sheet or card, and each Ministry or Department will have its own series of numbering, the serial numbers being printed on each sheet or card.

92. Where loose leaf sheets or cards are used as stores accounting records, the Accounting Officer will appoint a controlling officer who must be a senior officer, who does not himself have occasion to use the sheets or cards as accountable documents, who will be responsible for the custody, issue and control of the loose leaf sheets or cards.

93. When stocks of loose leaf sheets or cards are received the controlling officer will be responsible for ensuring that the sequence is complete and unbroken, and he will enter them individually in a register kept for this purpose to provide the following information:

- (a) the date of receipt of the loose leaf sheets or cards;
- (b) the requisition or order number and date;
- (c) the serial number of each individual loose leaf sheet or card;
- (d) the folio or other reference to the purpose for which the sheet or card has been issued;
- (e) the date issued;
- (f) the date the loose leaf sheet or card is returned to the controlling officer.

94. Under no circumstances will any stock of unused loose leaf sheets or cards be issued to or held by an officer who is responsible for keeping the accounting records concerned.

95. The controlling officer will issue the loose leaf sheets or cards when required, and the storekeeper or store accountant must explain the precise details of the purpose for which they are needed. On issuing a sheet or card the controlling officer must write the heading, balance, etc., and date and sign it at the time he makes the necessary entries in his register.

96. All “dead” or “spoiled” sheets or cards will be returned to the controlling officer who will make an entry to this effect against the relevant serial number in his register after which he will retain the sheets or cards for audit purposes.

97. The stocks of unused loose leaf sheets or cards and “dead” and “spoiled” forms held by the controlling officer will be kept under lock and key when not in action.

PART VI

ACCOUNTING PROCEDURE FOR ALLOCATED STORES

OTHER SECTIONS OF STORES RULES TO APPLY

98. The general procedure, safeguards, controls, documentation, stock verifications, etc., set out in the various sections of Stores Regulations apply to both allocated and unallocated stores.

APPLICATION OF THIS SECTION

99. The Stores Regulations in this section apply to those Ministries and Departments which maintain recognised stocks of allocated stores, and they do not apply to issues of expendable stores subject to control by the rate of consumption (Stores Regulation 29), or to small quantities of low value expendable stores received and taken into immediate use (Stores Regulation 31).

DEFINITION OF ALLOCATED STORES

100. Allocated stores are stores the costs of which are chargeable direct to the appropriate subhead of expenditure for the work or service concerned.

RESPONSIBILITY OF ACCOUNTING OFFICERS

101. Accounting Officers are responsible for the safe custody and protection of the allocated stores under their control, and for the strict compliance with all Stores Regulations relating to allocated stores accounting and storekeeping. They are responsible that proper stores records are kept and that there are adequate and effective checks, verifications and other safeguards against errors, omissions, irregular entries, the suppression of receipt vouchers, the insertion of fictitious issue vouchers, the alteration of quantities or the addition of unauthorised items on issue vouchers, and the removal of stores without an appropriate authority.

CONTROL BY DIVISION OF DUTIES

102. Wherever possible the control of allocated stores should be established in part by a clearly defined division of duties whereby the preparation of stores vouchers and the keeping of the stores records are performed by an officer other than the storekeeper, who should not have access to the stores records. Where for staffing reasons a division of duties is not possible the Accounting Officer must arrange more frequent and more detailed internal checks of the records and stock verifications than normal.

103. No persons should be permitted to enter a stores building except in the presence of the storekeeper, and no stores should be removed from the store without the knowledge of the storekeeper and the presentation of a properly completed and authorised stores issue voucher.

ALLOCATED STORES LEDGERS

104. Allocated stores ledgers must be maintained in such a manner as to show –

- (a) the description of the stores. A separate folio or group of folios should be kept for each item of stores;
- (b) the bin or other location reference;
- (c) where applicable the unit of quantity;
- (d) the quantity of each item of stores received;
- (e) the quantity of each item of stores issued;

- (f) the balance of each item in stock after receipts and issues have been posted;
- (g) a reference to the serial numbers of the vouchers supporting the receipt of issue of stores;
- (h) where necessary the issue price.

INDEXING OF ALLOCATED STORES LEDGERS

105. Bound allocated stores ledgers should be indexed under each denomination of stores and the index should be amended whenever the totals and balances on one folio are carried forward to another folio. A reference should be made at the foot of the completed folio to the new folio and similarly a reference to the completed folio at the head of the new folio.

LOOSE LEAF ALLOCATED STORES RECORDS

106. Where allocated stores ledgers are in the form of loose leaf cards or sheets the procedure and control in Part V of Stores Regulations must be complied with.

RULES FOR OPENING NEW ALLOCATED STORES RECORDS

107. New allocated stores records may only be opened when the existing records are fully completed, and the Accounting Officer is responsible for ensuring that new records are not opened unnecessarily.

108. Where for any reason it is considered necessary to introduce new allocated stores records with the opening balances based on the physical stocks on hand and not on the closing balances in the previous records, the full circumstances involved must be reported to the Financial Secretary whose prior authority must be received before the new records are taken into use.

109. When new allocated stores records are opened care must be taken to modify any errors in the classification of stores or in the alphabetical arrangement.

110. The folio numbers in the old records must be entered on the new record folios and a reference to the new record folios must be made on the old record folios.

POSTING OF ALLOCATED STORES LEDGERS

111. All entries in allocated stores ledgers must be made in ink or ball-point pen on the day of their occurrence, the number of the receipt, issue or conversion voucher being recorded against the entry in the ledger. The prefix C.V. should be used when posting a conversion voucher.

112. The balance of each item of stores must be entered whenever a receipt or issue is made.

113. The unit of quantity must be recorded on the ledger folio and articles must always be taken on charge and issued in the unit of quantity.

114. The bin number or other location reference should be entered in the allocated stores ledger.

115. In the case of stores sold to the public, the issue price must be recorded on the allocated stores ledger folio together with the amount received for each item of stores sold and a reference to the receipt number and date.

ALLOCATED STORES LEDGERS TO BE RULED OFF AND BALANCED AT THE END OF THE FINANCIAL YEAR

116. Allocated stores ledgers must be ruled off, totalled and balanced at the end of each financial year and the balances carried forward to the new financial year.

CORRECTION OF ERRORS IN ALLOCATED STORES LEDGERS

117. An erroneous entry in an allocated stores ledger must be corrected by an adjusting entry made immediately after the most recent transaction in the ledger, and a reference must be made to the ledger folio and date on which the original error occurred. A reference must also be made against the erroneous entry quoting the folio and date on which the adjustment was made. Figures in allocated stores ledgers must not be altered or erased.

118. Adjustments in allocated stores ledgers must be signed by the ~~officer in charge of the stores department~~ who will be held responsible

for any loss or deficiency resulting from any failure to comply with Stores Regulations 117 above.

THE RECEIPT OF ALLOCATED STORES

119. The general procedure to be followed on the receipt of both allocated and unallocated stores is to be found in PART IV of Stores Regulations and the method of documentation is set out in Stores Regulations 33 to 48 and 62 to 66.

THE ISSUE OF ALLOCATED STORES

120. All issues of allocated stores must be supported by serially numbered stores issue vouchers made out in triplicate and signed by a duly authorised officer (*see Stores Regulations 51 to 53*).

121. The general procedure to be followed for issues of both allocated and unallocated stores and the method of documentation are described in Stores Regulations 49 to 66.

STORES IN USE

122. Registers must be kept to record the distribution of all stores in use showing –

- (a) the date the stores were issued;
- (b) the details and quantities of the stores issued;
- (c) to whom they were issued;
- (d) the purpose for which they were issued;
- (e) the signature of the persons to whom the stores were issued;
- (f) the date of return to store.

These registers must be checked at least once a month to ascertain that stores in use are properly accounted for and returned when no longer required.

BIN CARDS TO BE KEPT

123. Bin cards must be kept by the storekeeper of each store for the purpose of recording receipts, issues and the balances on hand of each item of stores. The bin cards should be entered and returned in the form

of each receipt or issue of stores and the serial numbers of the stores receipt or issue voucher should be recorded against the entry on the bin card.

124. Stores Regulations 123 may be relaxed in the case of stores held in small quantities where the allocated stores records are kept in the store building itself.

125. The officer-in-charge of the store must compare the balances on the bin cards with the stores ledger balances at least twice a year and investigate any discrepancies.

PART VII

ACCOUNTING PROCEDURE FOR UNALLOCATED STORES

OTHER SECTIONS OF STORES RULES TO APPLY

126. The general procedures, safeguards, controls, documentation, stock verification, etc., set out in the various Parts of Stores Regulations apply to both unallocated and allocated stores, and this Part is intended to describe the special unallocated stores accounting and storekeeping requirements and any necessary variations from the general procedures.

DEFINITION OF UNALLOCATED STORES

127. Unallocated stores are stores the cost of which is charged to a general subhead of supply expenditure and which cannot be charged to a specific work or service until they are issued for that purpose.

TO BE ACCOUNTED FOR BY BOTH QUANTITIES AND VALUES

128. Unallocated stores must, therefore, be accounted for by both quantities and values thus necessitating the keeping of costing records to determine the accurate unit cost of each item of stores. All receipt, issue and conversion vouchers for unallocated stores must record the value of the articles shown thereon.

RESPONSIBILITIES OF ACCOUNTING OFFICERS

129. The Accounting Officer is responsible for the safe custody and preservation of the unallocated stores under his control and for the entry

compliance with all Stores Regulations relating to unallocated stores accounting and storekeeping. He is responsible for ensuring that proper stores accounts are kept and reconciled frequently with the financial accounts, and that there are adequate and effective checks, stock verifications and other safeguards against irregular entries in the records, the suppression of receipt vouchers, the insertion of fictitious issue vouchers, the alteration of quantities or the addition of unauthorised items on issue vouchers, and the removal of stores without an appropriate authority.

CONTROL BY DIVISION OF DUTIES

130. The Accounting Officer must also ensure that the control of unallocated stores is established in part by a clearly defined division of duties whereby the preparation of stores vouchers and the keeping of the store accounts are performed by an officer, normally the store accountant, other than the storekeeper. The storekeeper should not have access to the stores accounts, and similarly no person should be permitted to enter a stores building except in the presence of the storekeeper, and no stores should be removed from the store without the knowledge of the storekeeper and the presentation of a properly completed and authorised stores issue voucher.

THE AUTHORISED STANDARD STOCK NOT TO BE EXCEEDED

131. An Accounting Officer responsible for maintaining an unallocated store must ensure that the total value of the stocks of unallocated stores on hand at any time does not exceed the approved standard stock financial limit authorised by the House of Assembly.

ACCOUNTING FOR RECEIPTS AND ISSUES OF UNALLOCATED STORES

132. The cost of unallocated stores for accounting purposes will be the total cost of each article or unit of quantity, *i.e.*, invoice price, freight, insurance, insurance fee, local transportation, handling and all other charges on the stores purchased, and these costs must be debited to the unallocated stores subhead of expenditure.

133. It is important to ensure that no other expenditure is charged against the unallocated stores subhead which is not taken from revenue

exactly in the costing of the value of the stores, and arbitrary additions to stores values must not be made to cover indefinite general stores expenses. Unless the costings are made on a completely accurate basis the necessary reconciliations of the unallocated stores accounts with the financial records cannot possibly be achieved.

134. When unallocated stores are issued for a particular work or service their cost must be debited to the appropriate subhead of expenditure for that work or service and the unallocated stores subhead credited with a like amount.

UNALLOCATED STORES LEDGERS

135. Unallocated stores ledgers must be maintained in such a manner as to show –

- (a) the description of the stores. A separate folio or group of folios should be kept for each item of stores;
- (b) the bin or other location reference;
- (c) where applicable the unit of quantity;
- (d) the cost of each article or unit of quantity;
- (e) the quantity and value of each item of stores received;
- (f) the quantity and value of each item of stores issued;
- (g) the balance and total value of each item in stock after receipts and issues have been posted;
- (h) a reference to the serial numbers of the vouchers supporting the receipt or issue of stores.

INDEXING OF UNALLOCATED STORES LEDGERS

136. Bound unallocated stores ledgers should be indexed under each denomination of stores and the index should be amended whenever the totals and balance on one folio are carried forward to another folio. A reference should also be made at the foot of the completed folio to the new folio, and similarly a reference to the completed folio should be made at the head of the new folio.

LOOSE LEAF UNALLOCATED STORES LEDGERS

137. When the unallocated stores ledgers are in the form of loose

leaf cards or sheets the procedure and controls prescribed in Part V of Stores Regulations must be complied with.

RULES FOR OPENING NEW UNALLOCATED STORES LEDGERS

138. New unallocated stores ledgers may only be opened when the existing ledgers are fully completed, and the Accounting Officer is responsible for ensuring that new ledgers are not opened unnecessarily.

139. Where for any reason it is considered necessary to introduce 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, the full circumstances involved must be reported to the Financial Secretary whose prior authority must be obtained before the new ledgers are taken into use.

140. When a new unallocated stores ledger is opened care must be taken to rectify any errors in the classification of stores or in the alphabetical arrangement. The folio numbers in the old ledger must be recorded on the new ledger folios and a reference to the new ledger folios must be shown on the old ledger folios.

POSTING OF UNALLOCATED STORES LEDGERS

141. All entries in the unallocated stores ledger must be made in ink or ball-point pen on the day of their occurrence and the number of the receipt or issue voucher must be recorded against the entry in the ledger and the ledger folio must be noted on the receipt or issue voucher.

142. The balance and value of each item of stores must be recorded whenever a receipt or issue is made.

UNALLOCATED STORES LEDGERS TO BE RULED OFF AND BALANCED AT THE END OF THE FINANCIAL YEAR

143. Unallocated stores ledgers must be ruled off, totalled and balanced in quantities and values as at the end of each financial year and the balances carried forward to the new financial year.

CORRECTION OF ERRORS IN UNALLOCATED STORES LEDGERS

144. An erroneous entry in an unallocated stores ledger must be corrected by an adjusting entry made immediately after the most recent transaction in the ledger, and a reference must be made to the ledger folio and date on which the original error occurred. A reference must also be recorded against the erroneous entry quoting the folio and date on which the adjustment was made. Figures in unallocated stores ledgers must not be altered or erased.

145. Adjustments in the unallocated stores ledgers must be signed by the stores accountant who will be held responsible for any loss or deficiency resulting from any failure to comply with Stores Regulations 144 above.

THE RECEIPT OF UNALLOCATED STORES

146. The general procedure to be followed on the receipt of both unallocated and allocated stores is to be found in PART IV of Stores Regulations.

SPECIAL ACCOUNTING FOR BULK SUPPLIES

147. The receipt of bulk supplies such as cement must be checked when discharged from the vessel and again when taken into store, and each consignment must be accounted for entirely separately. After sweepings and broken bags have been taken into account, any quantity short received will be dealt with in accordance with Stores Regulations 80 to 86. After the whole of each consignment has been issued the store accountant will prepare a statement of account in duplicate.

Invoice No.....

Consignment of.....received on.....19.....

Bags..... Bags

Total quantity invoiced.....

Less quantity received.....

Deficit or surplus.....

Total quantity received.....

Less total quantity issued.....

Deficit or surplus on issues.....

Total deficit or surplus.....

Recoveries from claims

(Claims Register folio.....)

Net deficit or surplus

Value of net deficit or surplus

*Net deficit written off under the authority of
dated.....19.....

*Surplus taken on charge on unallocated stores receipt voucher
No.....dated.....19.... and on stores ledger folio.....

Signed.....

Store Accountant.

Dated.....

The above statement of account must be attached to the invoice which
serves the purpose of the receipt voucher for the consignment concerned.

In the absence of the above statement of account and the authority for any quantity to be written-off the store accountant will be held responsible for any deficit on any consignment of bulk supplies received.

RECEIPT VOUCHERS

148. The procedure for the preparation and processing of stores receipt vouchers for both unallocated and allocated stores is set out in detail in Stores Regulations 33 to 48. In addition the receipt vouchers for unallocated stores must record the details of the values of the articles shown thereon.

STORES RECEIVED BOOKS

149. On the receipt of unallocated stores the store accountant must enter all the items received in a stores received book in detail quoting the date of receipt and the serial number of the indent, local purchase order or other form of receipt voucher. Full details of the cost of the items, *i.e.*, invoice price, freight, insurance, inspection fees, local transportation, handling and other charges must be entered on the stores received books as the various bills and charges are received. The stores ledger folio where the stores have been taken on unallocated stores ledger charge must be quoted against each item of stores in the stores received book.

150. The costs and charges taken into account in the stores received book must be reconciled monthly by the store accountant with the expenditure shown in the Vote Book under the subhead for unallocated stores.

STORES RECEIVED MUST BE BROUGHT INTO ACCOUNT

151. In no circumstances shall stores purchased from an unallocated stores subhead of expenditure be issued for use without first being entered in the stores received book and without being taken on unallocated stores ledger charge.

152. The cost of each group of unallocated stores received will be calculated taking into account the invoice price and the various fees and charges referred to in Stores Regulation 132, and the cost will be entered in the stores received book against the individual items of stores. Where composit charges are raised covering more than one group of stores received, the cost will be apportioned over all the stores included in the charges in the ratio of the individual value of the various items of stores

ISSUE PRICE

153. The issue price per unit will be arrived at by dividing the total cost of an item of stores by the number of units of quantity and will be fixed at the nearest whole cent. This will form the issue price of all such stores until further purchases are made. The issue price must be clearly shown on each folio of the unallocated stores ledger for that item of stores.

REVISION OF ISSUE PRICE

154. Unless the total cost remains constant, the issue price per unit must be revised whenever purchases are made to replenish any particular item of stores. The revised issue price will be obtained on an averaging basis by adding the total cost of the new stock to the total value of the existing stock of that item of stores, and by dividing the sum total by the total number of units in the new and old stocks. The revised issue price will be fixed to the nearest whole cent.

PRICE ADJUSTMENT ACCOUNT

155. When on calculating an issue price the total cost is not divisible by the number of units to an exact cent, the resultant amount over or under the cost price will be accounted for in a stores price adjustment account, the balance of which may be used to adjust the issue price of any other item of stores where exact divisibility is not possible. The balance on the stores price adjustment account must be kept to a minimum and must be taken into account in the tabular summary of unallocated stores.

ISSUES BEFORE THE ISSUE PRICE IS KNOWN

156. On the receipt of unallocated stores which are required to be issued before the cost is known, the quantity received must be entered in the ledger and issue vouchers prepared in the usual manner for any quantities issued, the words "price to follow" being inserted in the value column of the voucher, and the issue entered in the "quantity" column of the stores ledger. When the necessary information regarding the cost of the stores is received, the entry in the stores ledger must be completed and a form must be sent to the receiving officer notifying him of the issue price. A reference to this form should be shown against the entry in the unallocated stores ledger.

ISSUES OF UNALLOCATED STORES

157. No issues of unallocated stores will be made except on the authority of a requisition signed by an officer authorised to do so under Stores Regulation 52. Having satisfied himself that the requisition is in order and that the stores are in stock, the store accountant will prepare a stores issue voucher in triplicate and sign it as issuing officer. The issue voucher book will then be passed to the storekeeper who will post the issue entries to the relevant bin cards quoting the issue voucher serial number, and will issue the stores required obtaining the signature of the recipient on the triplicate book copy of the issue voucher. The original and duplicate copies of the stores issue voucher should be forwarded with the stores to the requisitioning officer who will check the stores and sign the issue voucher as receiving officer, and the officer controlling the vote should endorse it "Certified entered in the Vote Book". The original copy of the stores issue voucher duly receipted and endorsed should then be returned to the store accountant who should check it with the triplicate book copy, attach the requisition and file it in issue voucher serial number order in support of the unallocated stores ledger entries and the monthly summary of issues (*see Stores Regulation 160*). The requisitioning officer should retain the duplicate copy of the stores issue voucher as the supporting stores receipt voucher for his records.

158. The store accountant will post all issues to his unallocated stores ledger daily and will prepare monthly the summary of issues from the triplicate book copy of the issue vouchers, which must be compared with the original copies on their return from the requisitioning officer and all necessary ledger reference must be recorded on the original copy.

159. Any discrepancies between stores received and those shown on the stores issue voucher will be dealt with as laid down in Stores Regulation 160.

MONTHLY SUMMARIES OF ISSUES

160. All issue vouchers for unallocated stores must be entered on monthly summaries of issues which will be prepared in duplicate and which will show the issue voucher numbers and the cost of the stores chargeable under the various subheads and other accounts. Initially, the summaries may be prepared from the triplicate book copies of the issue

vouchers but they must be checked subsequently with the original copies of the vouchers, after which they will be signed by the Accounting Officer responsible who must satisfy himself that the allocations of the charges are correct. The original copies of the summaries should be submitted to the Accountant General and the duplicate copies should be retained in the Ministry or Department responsible for the unallocated stores concerned (*see Regulation 157*). The summaries submitted to the Accountant General need not be accompanied by the issue vouchers.

161. Upon the receipt of the monthly summaries of issues the Accountant General will effect the necessary adjusting entries in his accounts, debiting the various subheads and other accounts as shown in the summaries and crediting the unallocated stores subhead of expenditure.

162. Separate summaries in a similar form should be prepared and submitted to the Accountant General in respect of unallocated stores converted or returned to stock and for the various stores adjustments. These summaries should show the subheads and other accounts to be debited and credited and the amounts to be debited or credited to the unallocated stores subhead of expenditure. The Accountant General will arrange for the necessary entries to be made in his accounts.

163. Issues of unallocated stores against repayment should be entered on separate monthly summaries of issues on which will be recorded against each issue voucher, the proceeds obtained and the receipt numbers in support of the payments received. The receipt numbers must also be recorded on the original copies of the issue vouchers. These summaries are included in the Treasury accounts for audit and control purposes and no further action is required to be taken by the Accountant General as this has already been completed in accounting for the receipts and the Revenue Forms A. The procedure for pricing stores issued against repayment and for accounting for the proceeds are to be found at Stores Regulations 259.

STOCK VALUATION LISTS

164. As soon as possible after the end of each financial year stock valuation lists must be prepared showing the numerical and financial balances extracted from the unallocated stores ledgers. After being totalled the stock valuation lists will be signed by the Accounting Officer and submitted to the Director of Audit without delay.

165. If the value of the stock exceeds the approved standard stock at any time the Accounting Officer must report immediately to the Financial Secretary explaining the reasons for the excess, and giving a forecast of future increase in the standard stock limit. If the excess is not authorised it will be treated in the accounts in the same manner as unauthorised expenditure.

THE TABULAR SUMMARY

166. As soon as possible after the close of the year's accounts a tabular summary in respect of each unallocated store will be prepared and signed by the Accounting Officer and submitted to the Director of Audit.

167. The tabular summaries will be prepared in the following form:

- | | | | |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. | Stock on hand at the commencement of the financial year. | - | As shown in the tabular of summary of the previous year as "Stock in hand at the close of the year". |
| 2. | ADD. Purchases, returns and charges as charged to the expenditure subhead for unallocated stores. | - | The amount appearing in the Treasury account. |
| 3. | DEDUCT. Issues to votes and accounts as credited to the expenditure subhead for unallocated stores. | - | The amount appearing in the Treasury accounts. |
| 4. | DEDUCT. Proceeds of sales of unallocated stores as credited to the revenue subhead for the sale of unallocated stores (excluding on-cost for storage, customs, etc.) | - | The amount appearing in the Treasury accounts. |
| 5. | Adjustments for stores not paid for in the year in which received | - | <p>ADD. Stores received during the year but paid for in previous or subsequent years.</p> <p>DEDUCT. Stores paid for in the year but received in previous or subsequent years.</p> |

6.	Adjustments for stores sold but not	-	ADD. Stores issued in previous years but not paid for at the end of the previous year. DEDUCT. Stores issued but not paid for at the end of the current year.
7.	ADD. Surplus stores taken on charge.	-	departmental accounting figure.
8.	DEDUCT. (a) Losses and deficiencies written off and charged to the Losses subhead of expenditure.	-	The amount appearing in the Treasury accounts.
	(b) Losses not yet charged to expenditure.	-	The amount in the departmental records.
9.	ADD or DEDUCT the balance on the price Adjustment Account.	-	The amount in the departmental accounts.
10.	Stock in hand at the close of the financial year.	-	The stock in hand must agree with the total of the stock valuation lists.

NOTES

- (a) Items 5, 6, 7 and 8 must be supported by statements listing the transactions taken into account in the tabular summary, and in the case of item 8 the references to the authorities given for the writing-off of the stores must be quoted.
- (b) Any variations between the figures at items 2, 3, 4 and 8 (a) and the figures in the Treasury accounts and the figure at 10 and the totals of the stock valuation list, must be accounted for on reconciliation statements signed by the Accounting Officer and attached to the tabular summary.

LOSSES AND DEFICIENCIES OF UNALLOCATED STORES

168. Losses and deficiencies of unallocated stores will be dealt with in accordance with the procedures set out in Parts VIII and X of Stores Regulations. In all cases of losses or deficiencies of unallocated stores the subhead of expenditure for unallocated stores must be credited, the debit side of the transaction being the receipt of cash if the loss of deficiency is made good, or a charge to the losses subhead of expenditure if a write-off is authorised.

ACCOUNTING FOR UNUSED STORES RETURNED

169. Unused stores which are returned to an unallocated store must be taken on charge with the general stock at the current issue price irrespective of the price at which they were originally issued. The work or service from which the stores have been returned will be credited and the unallocated stores subhead with the value of the stores at the current issue price.

ACCOUNTING FOR PART-WORN STORES RETURNED

170. Part-worn stores returned to an unallocated store must not be taken on charge with the ordinary stock but should be kept in a "returned store" and entered in an allocated stores ledger. Stores thus returned should be inspected by an officer appointed by the Accounting Officer who will decide whether they should be retained in the "returned store" or be transferred to the unallocated store; in the latter event they should be assigned a value, the work or service to which they were issued being credited and the unallocated stores subhead being debited with the assessed value.

BIN CARDS TO BE KEPT

171. Bin cards must be kept by the storekeeper of each unallocated store for the purpose of recording receipts, issues and the balances on hand by quantities of each item of stores. The bin cards should be entered and balanced at the time of each receipt of issue of stores and the serial number of the receipt or issue voucher should be recorded against the entry on the bin card.

172. The officer-in-charge of the unallocated store must compare the balances on the bin cards with the stores ledger balances at least once every six months and must investigate any discrepancies.

PHYSICAL CHECKS BY STOREKEEPER

173. The storekeeper must carry out systematic physical checks of stores on hand against the bin cards covering the whole store at least twice a year, and should report at once in writing to his senior officer any surpluses, shortages, or deteriorated, damaged, unserviceable or obsolete stores, or when the stock of any article needs to be replenished. The store accountant will be responsible for ensuring that these physical checks are carried out efficiently and effectively.

PART VIII

STOCK VERIFICATION

RESPONSIBILITIES OF ACCOUNTING OFFICERS

174. Accounting Officers must satisfy themselves by internal stores inspections within their Ministries and Departments of the accuracy of the stores records and documentations of the physical existence of the stocks showing the stores ledgers balances, inventories, etc.

INDEPENDENT STOCK VERIFICATION

175. In addition to the stores inspections arranged by Accounting Officers, the stock holdings of all public stores must be verified at least once a year either by continuous stock taking by a stock verifier or by Boards of Survey appointed by the Financial Secretary.

DUTIES AND RESPONSIBILITIES OF STOCK VERIFIERS

176. It is the government policy for independent continuous stock checks to be carried out in detail wherever possible by a stock verifier on the staff of the Ministry of Finance.

177. The stock verifier is employed for the specific purpose of stock verification and he must not be diverted to other duties even temporarily to cover shortages of staff or abnormal pressure of work.

178. The duties and responsibilities of the stock verifier will include –

- (a) a detailed comparison of stores ledger balances and bin card balances with the physical stocks on hand;
- (b) the initial investigations into the reasons for any discrepancies;
- (c) an assessment of the state of the stores accommodation, storage facilities, security precautions and the safeguards against loss, fraud, fire, and other irregularities;
- (d) an assessment of the state of the stocks on hand paying particular attention to losses, waste, over-stocking, deterioration, obsolescence, unserviceability, slow moving stocks,

- (e) ascertaining whether the storekeeping procedures and practices are applied efficiently and whether the stores are well arranged and there is ease of access;
- (f) checking the effectiveness of the checks and controls against irregular issues of stores;
- (g) ascertaining that proper economy is exercised in the ordering and transportation of purchases of stores;
- (h) performing the duties and responsibilities of a Board of Condemnation if required (*see Stores Regulation 205*);
- (i) witnessing the disposal of unserviceable stores (*see Stores Regulation 219*);
- (j) checking of inventory holdings;
- (k) such other duties as the Financial Secretary may direct.

THE STOCK VERIFIER'S REPORTS

179. The stock verifier will report in writing to the Financial Secretary any unexplained stocks discrepancies and any defects or deficiencies in the stores accounting and storekeeping systems, procedures, accommodation, facilities and safeguards which have come to his notice in the performance of his duties and responsibilities. He will report all unserviceable, obsolete or slow moving stores and all instances of loss, deterioration, waste, over-stocking, etc., and any failure to exercise proper economy in replenishing stocks. The stock verifier should draw attention in his report to any instances where unserviceability or obsolescence appear to result from misuse, abnormal damage, avoidable deterioration, negligence or failure to comply with Stores or other Regulations or instructions.

180. The Financial Secretary should draw the attention of the Accounting Officer concerned to any matters in the stock verifier's reports which he considers necessary or desirable.

BOARDS OF SURVEY

181. If it is considered necessary to form a Board of Survey to check the stock holdings at any store, the Board will be appointed by the Financial Secretary.

COMPOSITION OF BOARDS OF SURVEY

182. A Board of Survey will consist of not less than two officers and the Financial Secretary will notify the officers in writing of their appointments as Chairman and members of Boards of Survey sending copies of the letters of appointment to the Accounting Officer responsible for the stores to be surveyed.

183. No officer of the Ministry or Department in which the survey is to be carried out should be appointed as Chairman or member of the Board of Survey.

184. The Chairman should arrange with the other members of the Board the place and time of assembly.

OFFICERS OF THE AUDIT DEPARTMENT NOT TO SERVE ON BOARDS OF SURVEY

185. Officers of the Audit Department may not be appointed as Chairman or member of Boards of Survey.

OFFICERS APPOINTED TO BOARDS OF SURVEY BUT UNABLE TO SERVE

186. Officers appointed to constitute a Board of Survey must report immediately to the appointing officer if they are unable to serve on the Board, stating the reasons for their inability to do so.

THE STOREKEEPER TO BE AVAILABLE

187. The storekeeper must be available at all times during the survey.

METHOD OF CONDUCTING BOARDS OF SURVEY

188. Unless otherwise instructed in the letter of appointment, the Board must check in detail the physical quantities of all stores on hand including all stores in use with their gauges, etc. The actual quantity found will then be compared with the balance in the stores ledger and the letter B endorsed against each balance checked. Any unexplained discrepancies must be recorded in the Board of Survey report. When all the physical stocks on hand have been surveyed, each folio in the stores

which have not been endorsed with the letter B. It is possible these may represent ledger balances against which there are no physical stocks, and the Board must ask for these stores to be produced, if they cannot be traced they must be recorded in the Board of Survey report as deficiencies.

UNSERVICEABLE OR OBSOLETE STORES TO BE REPORTED

189. Stores which appear to be unserviceable or obsolete should be entered on the prescribed form together with recommendations for their disposal. The value at which these stores stand on charge should be quoted on the form.

190. It is the duty of the Board to draw attention in its report to any instances where unserviceability or obsolescence appear to result from misuse, abnormal damage, avoidable deterioration through neglect of regulations regarding suitable storage facilities, failures to issue stores in proper rotation, over-stocking, incorrect ordering, etc.

ADJUSTMENT VOUCHERS TO BE PREPARED

191. The Chairman of the Board should cause stores receipt vouchers to be prepared for all surplus stocks found and stores issue vouchers for all deficiencies. He will sign the vouchers and initial the relevant entries in the stores ledgers.

REPORTS OF BOARDS OF SURVEY

192. Immediately after the completion of the survey the Chairman should submit his report together with the prescribed forms in quadruplicate signed by himself and each member to the Accounting Officer responsible who, after causing full enquiry to be made into any surpluses or deficiencies and into any other matters to which reference is made in the report, will forward all four copies to the Financial Secretary together with his explanations and recommendations.

193. The Board of Survey report should contain the following:

- (a) the opinion of the Board on the condition and adequacy of
the storage accommodation and facilities;

- (b) the opinion of the Board on the effectiveness of the security arrangements and of the precautions against fire and deterioration;
- (c) any difficulties experienced by the Board in carrying out its duties;
- (d) a list of unexplained surpluses and deficiencies together with any comments or remarks the Board may consider necessary;
- (e) lists of stores which appear to be unserviceable or obsolete together with recommendations for their disposal (*see Store Regulation 189 above*);
- (f) a certificate that the procedure laid down in Stores Regulations 181 to 193 have been fully carried out.

FINANCIAL SECRETARY'S AUTHORITY AND INSTRUCTIONS

194. When the necessary decisions have been reached by the Financial Secretary, after obtaining the recommendations of the Director of Audit and the Accountant General, and recorded on all copies of the Board of Survey report, a copy will be sent to the Accounting Officer for action on the Financial Secretary's authorities and instructions recorded thereon. A copy of the report will be sent to the Director of Audit and to the Accountant General.

DISPOSAL BY DESTRUCTION OF CONDEMNED STORES

195. If the Financial Secretary authorises the condemnation and disposal by destruction of any unserviceable or obsolete stores reported by the Board of Survey, a member of the Board nominated by the Chairman will be responsible for witnessing the disposal by destruction or such other method as the Financial Secretary may direct. For the procedure for the destruction of stores and other movable property (*see Stores Regulations 219 to 222*).

CO-RELATION OF STORES

196. The set-off of deficiencies of stores against surpluses should only be accepted when they relate to categories of stores which might reasonably have been mistaken one for another.

STORES VERIFICATION PROCEDURES APPLY ALSO TO ALL OTHER
MOVABLE PROPERTY

197. The stores verification procedures in this PART of Stores Regulations will be applicable also to all other movable property such as vehicles, plant, equipment, etc.

PART IX

CONDEMNATION AND DISPOSAL OF STORES

UNSERVICEABLE OR OBSOLETE STORES

198. Stores which have been used and afterwards returned to store should be kept apart from the general stock and should be entered separately in the stores ledger. Such stores should be described on the stores receipt and issue vouchers as “part-worn” and a reference to that effect should be made against the entry in the stores ledger.

199. From time to time as a result of routine checks by the store-keeper or periodical inspections by the stock verifier or Boards of Survey, stores will be reported as potentially unserviceable or obsolete and appropriate authority will be required for them to be written off ledger charge and to be disposed of by an approved method.

AUTHORITY OF ACCOUNTING OFFICERS TO WRITE-OFF

200. Small quantities of low value items of unexpendable stores which normally have a short life due to fair wear and tear and which require regular replacement (*e.g.*, glassware, cooking utensils, china, small tools, small medical instruments, brushes and other similar articles) may be written off ledger charge and destroyed or otherwise disposed of under the authority of the Head of Division or Accounting Officer responsible for the stores concerned without a Board of Condemnation, provided –

- (a) Heads of Divisions may write-off single items of stores each not exceeding \$100 in value, and in aggregate not exceeding \$10,000 in value.
- (b) Accounting Officers may write-off single items of stores each not exceeding \$200 in value, and in the aggregate not exceeding \$20,000 in value.

201. Where such articles are written off, the Accounting Officer or Heads of Division must list the items concerned and sign a certificate in triplicate as follows:

“I hereby certify that I have personally inspected the above-mentioned articles at which have become
(location)
unserviceable through fair wear and tear and that they have been disposed of by
.....”
(method of destruction or disposal)

Date..... Signed.....
Accounting Officer.
Ministry/Department.....

One copy should be sent to the Director of Audit and one copy attached to the stores issue voucher. The third copy should be retained by the Accounting Officer or Head of Division.

FINANCIAL SECRETARY TO AUTHORISE WRITE-OFF AND DISPOSAL

202. Other than those specified in Stores Regulations 200 above, the authority of the Financial Secretary is required for the writing-off ledger charge and disposal of all unserviceable or obsolete stores recommended by a Board of Condemnation for destruction or other method of disposal.

APPLICATION FOR BOARDS OF CONDEMNATION

203. Where it is considered that articles of stores in manageable quantities have reached the end of their useful life, or are unserviceable for any other reason, whether because of disrepair through obsolescence, detailed lists should be prepared in quadruplicate and submitted by the Accounting Officer, responsible to the Financial Secretary together with a request for a Board of Condemnation to be appointed to inspect and, if appropriate, recommend the condemnation of the stores and the method of their disposal. The value at which the stores stand on ledger

must be quoted against each item and also the date of its receipt, and the reasons why it has become unserviceable or obsolete.

BOARDS OF CONDEMNATION

204. Boards of Condemnation will be appointed by the Financial Secretary as required.

COMPOSITION OF BOARDS OF CONDEMNATION

205. A Board of Condemnation will consist of –

- (a) the stock verifier; or
- (b) not less than two officers notified by the Financial Secretary in writing, of their appointments as Chairman and members of Boards of Condemnation.

206. The Accounting Officer concerned should be notified of the composition of the Board of Condemnation and the names of the officers appointed to serve on the Board.

207. No officer responsible for the accounting for or custody of the stores for condemnation and, except where technical considerations make it unavoidable, no officer of the Ministry or Department responsible for the stores shall be appointed to serve on a Board convened to recommend the condemnation of the stores.

208. Where the stock verifier constitutes the Board of Condemnation he will arrange with the Accounting Officer concerned the place and time of the inspection of the stores. In the case of other Boards of Condemnation, the Chairman will arrange with the other member or members and the Accounting Officer the place and time of assembly.

OFFICERS OF THE AUDIT DEPARTMENT NOT TO SERVE ON BOARDS OF CONDEMNATION

209. Officers of the Audit Department may not be appointed as Chairman or members of Boards of Condemnation.

OFFICERS APPOINTED TO A BOARD OF CONDEMNATION BUT UNABLE TO ATTEND

210. Officers appointed to constitute a Board of Condemnation must report immediately to the appointing officer if they are unable to serve on the Board, stating the reasons for their inability to do so.

THE ACCOUNTING OFFICER OR HIS REPRESENTATIVE TO BE IN ATTENDANCE

211. The Accounting Officer or his representative, who may be the storekeeper or such qualified officer as may be necessary to give technical information, must be present throughout the inspection by the Board of Condemnation.

METHOD OF CONDUCTING BOARDS OF CONDEMNATION

212. The Board will inspect the stores for condemnation and check them against the lists submitted by the Accounting Officer and will verify the book value and date of receipt. The Board must identify each item listed and must satisfy itself, if necessary with the assistance and advice of a technical officer, that the stores are completely unserviceable or obsolete and that the causes stated are reasonable having due regard to the life of the stores.

REPORT OF THE BOARD OF CONDEMNATION

213. Immediately after the completion of the inspection the stock verifier or the Chairman of the Board, as the case may be, should submit his report in quadruplicate, signed by himself and each member, to the Accounting Officer responsible for the stores, who should add any comments he may wish to make and should then forward all four copies of the report to the Financial Secretary.

214. If the Board is fully satisfied that the stores are completely unserviceable or obsolete it should recommend the condemnation of the stores and the method of destruction or disposal.

215. In its report the Board of Condemnation should record a list of any of the stores which it considers are not totally unserviceable or obsolete and which are not immediately recommended for condemnation.

216. It is the duty of the Board to draw attention in its report to any instance where the condemnation of the stores appears to have resulted from misuse, abnormal damage, avoidable deterioration through neglect of regulations regarding suitable storage facilities, failure to issue stores in proper rotation, overstocking, incorrect ordering, etc.

FINANCIAL SECRETARY'S AUTHORITY FOR CONDEMNATION

217. When the necessary decisions have been reached by the Financial Secretary after obtaining the recommendation of the Director of Audit and the Accountant General, and he has recorded his authority on all copies of the Board of Condemnation report, one copy will be sent to the Accounting Officer for action on the Financial Secretary's authorities and instructions recorded thereon. A copy of the report will be sent to the Director of Audit and to the Accountant General.

ADJUSTMENT OF THE STORES ACCOUNTS

218. The Accounting Officer is responsible for arranging for stores issue vouchers to be prepared for the articles of stores authorised by the Financial Secretary to be written-off ledger charge quoting a reference to the authority received. The authority should also be quoted against the relevant entries in the stores ledgers inventories, etc.

DISPOSAL OF CONDEMNED STORES

219. Accounting Officers are responsible for ensuring that stores condemned and authorised to be written-off are destroyed or otherwise disposed of in the manner directed by the Financial Secretary. The Accounting Officer will appoint an officer or officers of his Ministry or Department to carry out the destruction or disposal of the stores, which must be witnessed by one of the following as appropriate, namely, the stock verifier if he constituted the Board of Condemnation; or a member of the Board of Condemnation to be appointed by the Chairman and notified by him to the Accounting Officer concerned.

220. The Accounting Officer is responsible for notifying the witness of the place and time of the destruction or disposal. In no circumstances will the condemned stores be destroyed or disposed of unless the witness is present.

DISPOSAL CERTIFICATE

221. The Accounting Officer will prepare lists in quadruplicate of the stores destroyed or disposed of under the authority of the Financial Secretary, and will append and sign a certificate to the following effect, which must also be signed by the witness to the destruction or disposal:

"I hereby certify that the above articles of stores
at.....

(location)

have been disposed of by.....in

(method of destruction or disposal)

accordance with the Financial Secretary's Authority

(reference)

dated.....in the presence of the witness who has signed below.”

Signed.....

(Witness)

Signed.....

(Accounting Officer)

Name.....

Ministry or Department.....

Appointment.....

Date.....

Date.....

222. One copy of the list of condemned stores and the disposal certificate will be sent to the Ministry of Finance and one copy each to the Director of Audit and the Accountant General

2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566</
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223. Unserviceable stores, or stores which though serviceable are not required by the Government, if sold, should be disposed of by public auction or by tender after public advertisement, unless the approval of the Financial Secretary has been obtained for them to be sold otherwise.

GIFTS OF STORES NOT REQUIRED BY THE GOVERNMENT

224. The Financial Secretary may authorise the gift of serviceable government stores or property not required for government purposes, to institutions or organisations in Dominica established solely or principally for education, scientific, cultural or charitable purposes, where the value of the stores does not exceed one thousand dollars. Gifts of such stores exceeding one thousand dollars require the prior approval of the Minister of Finance.

CONDEMNATION PROCEDURES TO APPLY ALSO TO ALL OTHER MOVABLE PUBLIC PROPERTY

225. The above procedures for the condemnation and disposal of stores are applicable also to all other unserviceable or obsolete movable public property such as vehicles, plant, equipment, etc.

PART X

LOSSES OF PUBLIC STORES AND PROPERTY

LOSSES TO INCLUDE UNDUE DETERIORATION OR DAMAGE

226. In the context of stores Regulations losses of public stores and property will include damage and deterioration which cannot be attributed to fair wear and tear.

POWERS TO WRITE-OFF LOSSES OF PUBLIC STORES OR OTHER MOVABLE PROPERTY

227. The power to write-off losses of public stores or other movable property belonging to the Government or provided for the public service is vested in the Minister of Finance and the Financial Secretary under regulation 160(3) of Financial Regulations (S.R.O. No. 37 of 1976). All cases of losses of public stores or other movable property must be reported to the Financial Secretary.

228. On the discovery of any loss the circumstances shall be reported at once to the responsible Accounting Officer who shall submit an initial report immediately by memorandum to the Financial Secretary (with copies to the Director of Audit and the Accountant General) setting out

the brief details of the loss. If the value of the stores lost is large the Financial Secretary must be informed by telephone in the first instance.

229. It is not within the discretion of any officer to withhold an initial report of any loss or damage notwithstanding that restitution may have been made; nor may an initial loss report be deferred to enable investigations to be pursued or restitution to be made.

230. The special procedure for reporting stores which have reached the end of their useful life or are unserviceable due to fair wear and tear or have become redundant through obsolescence is set out in PART IX of Stores Regulations.

INVESTIGATIONS INTO LOSSES

231. The Accounting Officer will arrange for an immediate investigation into any loss and in cases where misappropriation, theft or fraud is suspected, the matter should be reported immediately to the Police, and it is not within the discretion of any officer to delay such a report.

FULL REPORT OF A LOSS

232. After investigating a loss the Accounting Officer will submit a full report to the Financial Secretary in the following form with copies to the Director of Audit and the Accountant General:

- (a) the nature of the loss and the quantity and the book value of the stores or other movable property involved;
- (b) the place and date of the loss;
- (c) the exact circumstances in which the loss arose;
- (d) whether the loss was due to a fault in the accounting or storekeeping systems;
- (e) state whether misappropriation, fraud, negligence or other irregularity was involved;

(f) the official name and rank of the reporting officer

(i) name(s);

(ii) post(s) and grade(s);

(iii) whether a temporary officer or on the Permanent

Establishment;

- (iv) whether his suspension or interdiction from duty is recommended;
- (g) whether the loss was in any way attributable to any failure to observe current accounting instructions or stores rules;
- (h) the reasons why the internal checks and controls failed to prevent the loss;
- (i) state the measures taken or recommended to prevent a recurrence of similar losses in future;
- (j) whether the loss has been made good by the officer(s) or other person(s) responsible;
- (k) recommendations for disciplinary action against any officer(s) held responsible (unless criminal proceedings have been instituted or are contemplated);
- (l) report by the Police, where applicable.

BOARD OF ENQUIRY

233. If the Financial Secretary considers it necessary or desirable he may arrange for a Board of Enquiry to be appointed to investigate a loss in accordance with the procedure set out in Financial Regulations.

AUTHORITY TO WRITE-OFF LOSSES OF PUBLIC STORES AND OTHER MOVABLE PROPERTY

234. Having studied the loss report and the outcome of any Police investigation or the finding of any Board of Enquiry if appointed, and after obtaining the recommendations of the Director of Audit and the Accountant General, the Financial Secretary should decide whether to approve the write-off of the loss, having due regard to the apportionment of any blame and possible surcharge action under section 10 of the Finance and Audit Act.

235. Copies of all authorities to write-off losses should be sent to the *Director of Audit and to the Accountant General.*

ACCOUNTING FOR LOSSES OF PUBLIC STORES

236. In the case of losses of unallocated stores the following accounting action should be taken:

- (a) accidental losses where no officer is held financially responsible –
 - (i) the loss should be written-off unallocated stores ledger charge quoting the authority for the write-off;
 - (ii) an appropriate losses subhead of expenditure should be charged with the ledger value of the stores, after obtaining voted provision if necessary;
 - (iii) the unallocated stores subhead of expenditure should be credited with a like amount;
- (b) losses of unallocated stores which are due to the neglect or fault of an officer and that officer is held financially responsible –
 - (i) the loss should be written-off unallocated stores ledger charge quoting the authority for the write-off;
 - (ii) a personal advance account in the name of the officer held financially responsible should be charged with the ledger value of the stores;
 - (iii) the unallocated stores subhead of expenditure should be credited with a like amount;
 - (iv) any remaining balance on the advance account which cannot be recovered or otherwise made good should be charged to expenditure after the authority for write-off has been obtained.

237. In the case of losses of allocated stores the following accounting action should be taken;

- (a) accidental losses where no officer is held financially responsible –
 - (i) the loss should be written-off stores ledger charge quoting the authority for the write-off;
- (b) losses of allocated stores which are due to the neglect or fault of an officer and that officer is held financially responsible –
 - (i) the loss should be written-off stores ledger charge quoting the authority for the write-off;

- (ii) a personal advance account in the name of the officer held financially responsible should be charged with the value of the stores;
- (iii) an appropriate revenue subhead should be credited with a like amount;
- (iv) any remaining balance on the personal advance account for the loss which cannot be recovered or otherwise made good should be charged to expenditure after the authority for the write-off has been obtained.

238. Advance accounts for losses must be opened immediately and the Accountant General does not require the authority of the Minister of Finance to open the advance account.

METHOD OF ACCOUNTING FOR SURCHARGE

239. A surcharge for any loss or damage to stores or property cannot be applied to make good or reduce the loss concerned. The surcharge must be credited to revenue and the gross value of the loss written off or otherwise made good.

SAFEGUARDS AGAINST FUTURE LOSSES

240. In considering cases of losses of stores and property due regard must be paid to any defects in the stores accounting and storekeeping systems and controls which may have facilitated any negligence or irregularities involved, and the Ministry of Finance should take all necessary action to strengthen the procedures, safeguards, checks and controls to prevent a recurrence of losses of a similar nature in future.

PART XI

THE HANDING-OVER OF PUBLIC STORES AND OTHER MOVABLE PROPERTY

RESPONSIBILITIES OF ACCOUNTING OFFICERS

241. Accounting Officers are responsible for ensuring that the handing-over of public stores and other movable property from one officer to another is properly conducted, that the required statements, reports

and certificates are duly prepared and signed, and that any discrepancies are investigated and reported to the Ministry of Finance with copies to the Director of Audit and the Accountant General.

PROCEDURE FOR HANDING-OVER

242. When a storekeeper or other officer responsible for public stores and/or other movable property is proceeding on leave, transfer, or will be absent for any other reason, the handing-over of the stores and/or other movable property must be carried out as follows:

- (a) the stores and/or other movable property must be checked in detail by both the incoming and outgoing officers and compared with the balances in the stores ledger or inventory;
- (b) the incoming officer must place his initials against each balance in the stores ledger or inventory;
- (c) if no discrepancies are found the outgoing officer and the incoming officer will sign a handing-over certificate to that effect on the form provided for this purpose;
- (d) the incoming officer will send two copies of the signed handing-over certificate to the Accounting Officer, one of which he will forward to the Director of Audit together with any comments he may consider necessary. One copy of the handing-over form will be retained by the incoming officer for his records.

PROCEDURE REGARDING SURPLUSES AND DEFICIENCIES

243. In the event of surpluses or deficiencies being found during a hand-over the outgoing officer must sign an acknowledgment of the fact. The incoming officer must report the full details of any discrepancies to the Accounting Officer, who must obtain an explanation from the outgoing officer and submit it with his recommendations to the Ministry of Finance with a copy to the Director of Audit.

244. In no circumstances will an incoming officer refuse for any reason to sign the handing-over certificate for public stores or other movable property without submitting a full report of the circumstances to the Accounting Officer in writing.

245. The outgoing officer will be responsible for all deficiencies reported at the handing-over, and the incoming officer will be held responsible for all deficiencies not reported but discovered subsequently.

PROCEDURE WHEN THE OUTGOING OFFICER IS UNABLE TO HAND-OVER

246. If the outgoing officer is too ill to attend the handing-over, or has been authorised to leave for any reason before handing-over to his successor, the Accounting Officer responsible must apply to the Ministry of Finance for a Board of Survey to be appointed to survey the stores and other movable property to be taken over.

247. The incoming officer must be present throughout the proceedings of the Board of Survey and should place his initials against each ledger or inventory balance agreed. On completion of its survey the Board should give the incoming officer a signed handing-over certificate on behalf of the outgoing officer, and should forward copies to the Accounting Officer and to the Director of Audit. The incoming officer should then complete the handing-over procedure set out in Stores Regulations 242 to 245 above, including the reporting of any discrepancies.

PART XII

LOAN, HIRE AND SALE OF PLANT, EQUIPMENT AND STORES

REGISTERS TO BE KEPT

248. Where applicable separate registers must be kept at each Ministry or Department for –

- (a) the loan of plant, equipment and stores;
- (b) the hiring out of plant, equipment and stores;
- (c) the sale of plant, equipment and stores.

THE LOAN OF PLANT, EQUIPMENT AND STORES REGISTER

249. The loan register will record all plant, equipment and stores issued on loan, quoting the authority for the loan, its return period and

the date, the anticipated date of return and the actual date returned. The numbers of the issue and receipt vouchers signed by the borrower in support of the loan and the return of the plant, equipment or stores must also be recorded in the register.

THE HIRE OF PLANT, EQUIPMENT AND STORES REGISTER

250. The hire register will record all hiring out of plant, equipment and stores, the authority for the hiring, the dates and the period of the hire, to whom hired, the rate of the hire charge, the amount payable, and the receipt number and date in support of the payment of the hire charges, which must be received before the hiring commences. A reference to the signed hire agreement must also be entered in the register.

SALE OF PLANT, EQUIPMENT AND STORES REGISTER

251. The sales register will record all sales of plant, equipment and stores, the authority for the sale, to whom sold and the date, the amount payable showing separately the gross cost and any departmental on-cost and the receipt number and date in support of the receipt of the proceeds. The number of the issue voucher removing the plant, equipment or stores from ledger charge must also be entered in the register, and if the sale is by auction or tender a reference to the file where the relevant auction or tender documents can be found.

CHECKS BY THE ACCOUNTING OFFICER

252. The loan, hire and sales registers will be inspected each month and signed by the Accounting Officer concerned, who will be responsible for ensuring that all transactions are covered by appropriate authority, that issues on loan and hire are returned promptly, that hirings are properly controlled and the hire charges are correctly calculated and received, that the full proceeds of sales are obtained and, where applicable, that the purchase price is correctly calculated.

STORES ON LOAN OR SALE TO BE SUPPORTED BY STORES VOUCHERS

253. Stores issue vouchers must be prepared and signed by the borrower or purchaser in respect of all plant, equipment or stores issued

on loan or sold, and a reference to the folio number of the loan or sales register must be entered in the "Remarks" section of the voucher, and in the case of sales the receipt number and date must also be recorded in the issue voucher. When stores issued on loan are returned stores received voucher must be prepared in support of the receipt entry in the stores ledger and the folio number of the register must be entered on the receipt voucher.

LOAN AND HIRE OF PLANT, EQUIPMENT AND STORES

254. Except for the hire of plant and equipment where an authorised procedure and standard hire charges are in operation, no stores may be loaned or hired out to government officers or to the public without the authority in writing of the Financial Secretary, and such authority shall normally only be given in very exceptional circumstances.

HIRE AGREEMENTS

255. Any hiring out of plant, equipment or stores must be supported by an agreement signed by the hirer in a form approved by the Attorney General.

HIRE CHARGES TO BE PAID IN ADVANCE

256. All hire charges for plant, equipment or stores must be paid in advance before the hiring commences unless the written authority of the Accounting Officer is given for the hire charges to be deferred. In such circumstances the Accounting Officer concerned will be personally responsible for any hire charges which for any reason are not received.

AUTHORITY FOR SELLING PLANT, EQUIPMENT AND STORES

257. With the exception of police uniforms and equipment which may be sold to officers of the Police Force, no government plant, equipment or stores may be sold to government officers or to the public without the authority of the Financial Secretary. Such sanction is only granted in exceptional circumstances and if the plant, equipment or stores are not procurable locally and the Accounting Officer is satisfied they can be spared

PLANT, EQUIPMENT OR STORES SOLD NOT TO BE ISSUED BEFORE PAYMENT IS RECEIVED

258. When authority has been obtained for plant, equipment or stores to be sold no issue will be made until payment in full has been received.

METHOD OF ACCOUNTING FOR SALES OF UNUSED STORES

259. The selling prices of unused stores issued on sale will be arrived at by taking the gross cost price of the article including all charges for transport, handling, etc., and adding to that price a charge of not less than thirty-three and one-third per cent to cover departmental storekeeping expenses, customs duty, etc. The proceeds of the sale should be accounted for as follows:

- (a) unallocated stores – the gross cost price should be credited to the subhead of revenue for the sale of unallocated stores and the additional charge should be credited to a separate miscellaneous subhead or revenue;
- (b) allocated stores – the gross cost price should be credited to the appropriate subhead of revenue for the sale of the stores concerned and the additional charge should be credited to a separate miscellaneous subhead of revenue.

DISPOSAL OF UNSERVICEABLE OR UNWANTED PLANT, EQUIPMENT OR STORES

260. Unserviceable items of plant, equipment or stores or which although serviceable are surplus to foreseeable requirement, if authorised to be sold, should be disposed of by public auction or tender after public advertisements, unless the approval of the Financial Secretary is obtained for their being sold otherwise.

261. In advertising a sale by tender the Accounting Officer should direct which public Tenders Board will consider the bids received and award the tender. The Accounting Officer responsible for the plant, equipment or stores to be sold will then be responsible for making the necessary arrangements with the Chairman of the Tenders Board and for advertising the invitations to tender at the appropriate time.

PART XIII

**THE PURCHASE OF STORES, ETC., AND
THE TENDERS PROCEDURE FOR SUPPLIES**

RESPONSIBILITY OF ACCCOUNTING OFFICERS

262. Accounting Officers are responsible for ensuring that proper control and economy are exercised over the purchase of stores, plant, vehicles, equipment, etc., that the prices paid are fair and reasonable, that the items purchased are received in good order and according to specification, and that the Government obtains full value for the public money expended.

263. Accounting Officers must not purchase or indent for stores in excess of reasonable requirements, and they may be held liable for any loss which may arise from excessive or obsolete stocks.

CONTROL OF EXPENDITURE ON THE PURCHASE OF STORES

264. Accounting Officers must ensure that due regard is paid to the preparation of purchase orders and indents, and must satisfy themselves that proper authority exists before the expenditure is incurred.

265. The commitments for purchases of stores, etc., must be entered in the Vote Book when the purchase orders or indents are submitted and the necessary certificates endorsed on the vouchers in accordance with the procedure in Financial Regulations. Entries in the Vote Book in respect of indents should include, where applicable, a percentage addition to the cost price to cover freight, insurance, packing, handling, transport and other charges.

266. As soon as the bills or invoices for local purchases are received the necessary adjusting entries should be made in the Vote Book and the certificates given as required by Financial Regulations.

INDENTS ON THE CROWN AGENTS

267. Outstanding purchase orders and indents at the end of the financial year must be carried forward with all other liabilities as commitments in the Vote Book for the following year.

268. All indents for stores, etc., required through an overseas purchasing agency should be prepared in accordance with the instructions issued from time to time for the guidance of indenting officers.

269. Accounting Officers will forward all copies of indents on the appropriate overseas purchasing form to the Accountant General for his approval before they are forwarded to the appropriate overseas purchasing agency. The Accountant General is required to verify that the correct vote and subhead of expenditure have been quoted on the indent, and that adequate funds are available or may be committed in accordance with Stores Regulations 271 and 272 to meet the cost including any percentage addition for other charges (*see Stores Regulations 265*). If he is satisfied, the Accountant General will certify his approval on the indent and will return all copies to the Accounting Officer concerned, who should submit the required number of copies of the indent to the appropriate overseas purchasing agency, and will forward one copy each to the Director of Audit and the Accountant General.

270. So that the cost of purchases of stores, plant, vehicles, equipment, etc., may be obtained and paid for within the financial year for which provision is made, indents should be submitted as soon as possible after the General Warrant has been received.

INDENTS FOR ROUTINE CURRENT SUPPLY

271. In order to ensure the continuity of routine supplies for established and customary services and to avoid excessive and economical local purchases, Accounting Officers may submit indents to the appropriate overseas purchasing agency after approval by the Accountant General, before the General Warrant is issued provided the total expenditure so committed does not exceed one-third of the sum provided for the same purpose in the previous year. Such indents must be clearly endorsed "No charges to be made before the 1st July 19 " (the year of account) and will be given a serial number for that year.

INDENTS FOR CURRENT REQUIREMENTS OTHER THAN ROUTINE CURRENT SUPPLIES

272. Other indents should not be forwarded until the expenditure has been duly authorised, unless the matter is urgent, in which case the authority of the Secretary of Finance must be obtained if it is considered

necessary to submit an indent before the General Warrant is issued. Any such indents must be clearly endorsed "Not to be executed until further instructions are received". When the General Warrant is issued, and provided the expenditure concerned is authorised and has not been reserved, the Accounting Officer should inform the appropriate overseas purchasing agency that the indent may be executed forthwith.

LOCAL PURCHASES OF SUPPLIES

273. Except where contracts for supplies have been awarded to local suppliers, local purchases should be confined to articles which –

- (a) are manufactured or produced in Dominica;
- (b) may be purchased at a cost not more than the landed cost from the cheapest overseas cost;
- (c) are of an unstable, brittle or perishable nature;
- (d) are required in small quantities, the total cost of which will not exceed \$1,000.

In all other cases approval for local purchase must be obtained from the Financial Secretary to whom application should be made in writing, giving full reasons why local purchase is in the public interest.

LOCAL PURCHASES OF SMALL QUANTITIES OF LOW VALUE STORES

274. In the case of supplies of articles in small quantities not exceeding \$1,000 in total value which are not included in supplies contracted for in accordance with Stores Regulations 278, Accounting Officers may make their own arrangement for purchasing locally, after satisfying themselves that the prices are fair and reasonable, and that the articles purchased are of satisfactory quality.

275. The purchase of successive supplies of a particular item in order

276. In the case of similar supplies exceeding \$1,000 in total value, Accounting Officers should communicate with the Ministry of Finance making such recommendations as they think fit for the purchase of the supplies required.

RESPONSIBILITY FOR LOCAL PURCHASES

277. Apart from the overall responsibility of Accounting Officers for all purchases of stores, any officer making local purchases which are not in accordance with the provisions of Stores Regulations may be held personally responsible for their cost and, if the prices or rates paid are excessive, the responsible officer may be called upon to show cause why he should not be surcharged with the excess.

SUPPLIES TO BE OBTAINED BY PUBLIC TENDER

278. Except as provided in Stores Regulations 274 to 276 or in any special circumstances authorised by the Ministry of Finance, all local purchases of stores will be obtained by contracts after competitive tender.

CONTRACTS TO BE AWARDED BY A PUBLIC TENDERS BOARD

279. All tenders for local supplies will be considered and the contracts awarded by a Public Tenders Board following public advertisement.

THE PUBLIC TENDERS BOARD

280. Tenders for local supplies will be considered by the following Public Tenders Boards:

- (a) for contracts for local supplies estimated to cost not more than \$5,000 for any one item in any one year, a Departmental Tenders Board of no fewer than three officers appointed by the Accounting Officer concerned. The Accounting Officer shall be the Chairman;
- (b) for contracts for local supplies estimated to cost more than \$5,000 for any one item in any one year or for purchases of common user supplies required by more than one Ministry or Department, a Central Tenders Board of no fewer than three officers appointed by the President, one of which shall be the Deputy Financial Secretary who shall be the Chairman;

281. Invitations to tender for local supplies are hereunder mentioned.

282. The responsibility for advertising notices for tenders which are to be considered by a Departmental Tenders Board rests with the Accounting Officer for the vote from which the expenditure is to be met. The invitations to tender must contain all necessary information regarding the specifications and quantities of the supplies required, the instalments and the dates and place of delivery, details of packaging and any other particulars for the guidance of tenders.

283. Where tenders for local supplies are required to be considered by the Central Tenders Board either because the estimated cost of the requirements of one item in any one year exceeds \$5,000, or where it is considered the supplies are common user articles required by more than one Ministry and/or Department, Accounting Officers must submit written applications to the Ministry of Finance, if possible at least three months before the supplies are needed, giving the full details of their requirements and recommendations on how the supplies are to be obtained. In the case of common user articles the Ministry of Finance should ascertain whether any other Ministries or Departments require similar supplies.

284. The Ministry of Finance should make such arrangements or give such instructions as it considers fit regarding the advertising of notices for tenders to be considered by the Government Tenders Board.

285. A copy of every notice calling for tenders for local supplies must be sent to the Chairman of the appropriate Public Tenders Board.

286. The normal medium of publicity for tender notices is the *Gazette*, the local press and radio announcements.

TENDERS PROCEDURE FOR LOCAL SUPPLIES

287. The following procedure must be followed in respect of public tenders for local supplies:

- (a) Tenderers must be instructed to submit their tenders to the Chairman of the Tenders Board specified in the invitation to tender, in sealed envelopes marked distinctly "tenders

- (b) the invitation to tender must state the time and date by which the tenders must reach the Tenders Board.....;
- (c) the envelopes containing the tenders must be stamped with an official stamp immediately they are received and must be initialled by the Secretary of the Tenders Board. The envelopes containing any tenders received after the closing date and time must be clearly marked to that effect by the Secretary of the Tenders Board;
- (d) the Chairman of the Tenders Board must make adequate arrangements for the secure custody of the tenders received until the closing date;
- (e) the tenders will be opened at the meeting of the appropriate Tenders Board convened to consider the tenders;
- (f) in no circumstances may a tender be opened before the closing date and time, and tenders received late should be disallowed other than in very exceptional circumstances;
- (g) the tenders received must be numbered consecutively and initialled by the Chairman of the Tenders Board. The relevant details of the tenders received will be recorded in the minutes of the meeting of the Tenders Board considering them;
- (h) in the case of the Central Tenders Board, the Accounting Officer or Officers concerned and/or any technical officers may be present or may be called upon to attend to advise the Board on any aspect of the tenders for the supplies under consideration;
- (i) the Tenders Board must satisfy itself that any approved tenderer is competent to provide the supplies required in accordance with the terms of his tender;
- (j) a Tenders Board has power –
 - (i) to accept any, tender, or portion of a tender;
 - (ii) to reject all or any tender;
 - (iii) if all tenders have been rejected, to advise that fresh tenders shall be called for or that departmental arrangements be made for obtaining the supplies;

- (k) the Tenders Board must keep official minutes of its considerations and decisions, copies of all minutes of the Departmental Tenders Board must be sent to the Central Tenders Board. Copies of all minutes of the meetings of all Tenders Boards will be sent to the Director of Audit;
- (l) the Tenders Board need not necessarily accept the lowest tender, or the highest in the case of sales by tenders, but if it does not do so the reason for accepting a higher or lower tender as the case may be must be recorded in the minutes;
- (m) the Tenders Board will notify the successful tenderer in writing that he has been awarded the contract and will also notify the remaining tenderers that their tenders have not been accepted;
- (n) the Central Tenders Board will notify the Accounting Officer concerned and the Ministry of Finance of the details of the successful tenders and will arrange for the information to be published in the *Gazette*;
- (o) if no tenders are received for any invitation to tender for local supplies the Tenders Board will inform the Ministry of Finance accordingly;
- (p) until the decision regarding the award of a contract has been taken by the Tenders Board, the tenders must be kept securely by the officer to whom they have been addressed, and their contents communicated only to those officers responsible for dealing with them.

THE CONTRACT DOCUMENTS FOR LOCAL SUPPLIES

288. The Accounting Officer concerned is responsible for the preparation and processing of the contract documents except in the case of local supplies of common user articles where the Ministry of Finance should prepare and process the documents.

289. A list of government contracts for common user supplies with priced lists of the articles to be supplied by each contractor will be issued by the Ministry of Finance to all Accounting Officers who will then obtain their requirements from the specified contractors for the articles

290. In the event of articles not being obtainable from the specified contractor, the Accounting Officer concerned should report immediately to the Ministry of Finance and the Tenders Board. Similarly any other defaults or unsatisfactory service on the part of a contractor should be reported to the Ministry of Finance and the Tenders Board.

COPIES OF CONTRACTS AND PRICES

291. Copies of each contract document and of all priced lists of common user articles should be sent to the Director of Audit and to the Accountant General.

ACTION IF NO TENDERS ARE RECEIVED OR ACCEPTED OR WHERE A CONTRACTOR DEFAULTS

292. In the event of no tenders being received for any invitation to tender for local supplies, or where for any reason none of the tenders is acceptable by the Tenders Board, or where a government contractor defaults in the performance of a contract, the Financial Secretary may authorise Accounting Officers to make their own arrangements for local purchases of specified articles against local purchase orders issued in accordance with the procedures in Stores Regulations 293 to 305 below.

LOCAL PURCHASE ORDERS

293. All local purchases of supplies of any kind must be supported by an official local purchase order form signed by the responsible Accounting Officer or by an officer authorised by him in writing to do so.

294. Books of local purchase orders shall contain printed serially numbered local purchase order forms in triplicate.

295. Local purchase orders must be made out in ink or ballpoint pen, the duplicate and triplicate being carbon copies of the original.

296. The Accounting Officer is responsible for ensuring that it is complete in every respect before it is issued to the supplier, showing the vote and subhead or other account to be charged, the name of the supplier, the precise description of the supplies required including quantity, size, dimensions, etc., and the price agreed with the supplier before purchasing. The authority for the local purchase must

also be quoted on the local purchase order, e.g. contract number, Ministry of Finance circular, a special authority reference, Stores Regulation numbers, etc.

297. In no circumstances will a local purchase order be issued with the price column left blank or incomplete.

298. The officer signing a local purchase order is responsible for ensuring that the correct vote and subhead or other account are quoted on the order and that funds are available to meet the expenditure involved.

299. The signing officer is also responsible for ensuring that the prices on the local purchase order are in accordance with the accepted prices in any current running contract for the supply of the articles concerned, or that the prices are fair and reasonable after comparison with those offered by other local suppliers of similar articles in accordance with the procedure in Stores Regulations 300 below.

300. Except where prices are fixed by government contracts, or where articles can only be obtained from sole agents in Dominica, local purchases will only be made from a supplier after the prices offered have been compared wherever possible with those of at least two other suppliers of similar articles. The quotations obtained must be recorded on the reverse of the triplicate book copy of the local purchase order showing the names of the suppliers, the details of the supplies required and the price offered by each supplier, and an explanation must be recorded if for any reason the lowest price is not accepted. This stores regulation will not apply to perishable foodstuffs for diets such as fresh meat, vegetables and fruit although every effort must be made to obtain such supplies at the most advantageous prices available.

301. Any blank space on a local purchase order should be ruled through with a diagonal line to prevent the insertion of additional unauthorised entries.

302. When it is completed in all respects and signed, the original and duplicate copies of the local purchase order will be sent to the supplier who should attach the original to his bill for payment retaining the duplicate for his records. In no circumstances will payment be made unless the original copy of the local purchase order is attached to the supplier's bill.

303. The triplicate book copy of the local purchase order will serve as the stores receipt voucher (*see Stores Regulation 40*).

304. When the supplies have been received, checked and taken on charge, the certificate to that effect should be signed on both the original and triplicate copies of the local purchase order quoting the stores record folio on which the articles have been taken on charge. If the original copy of the local purchase order is not available at that time, the certificate must be signed and the stores recorded folio entered subsequently before the payment voucher is submitted for payment.

305. Books of local purchase orders must be controlled and kept under lock and key when not in use.

PART XIV

PLANT, EQUIPMENT AND TOOLS

RESPONSIBILITY FOR PLANT, EQUIPMENT AND TOOLS

306. The overall responsibility for plant, equipment and tools rests with the respective Accounting Officers, but the government officers to whom plant, equipment and tools are issued are responsible for them until they are returned to store or are condemned and disposed of under an appropriate authority.

LARGE PLANT AND EQUIPMENT

307. Large plant and equipment such as road rollers, engines, earthmoving equipment, motor vehicles, etc., must be bought from a special subhead of expenditure for the purchase and replacement of vehicles and plant, or from a development project which specifically includes provision for this purpose. The cost of such plant and equipment may not be charged to an unallocated stores subhead of expenditure even as a temporary expedient.

LARGE PLANT AND EQUIPMENT REGISTER

308. All items of large plant and equipment will be entered in a plant and equipment register which will be in two parts to record the following

particulars:

- (a) PART I – one folio of this Part will be used for each item of large plant and equipment on which will be entered as applicable the description of the plant or equipment and the make, the date received, the manufacturer, from whom obtained, the registration number, the government number, the maker's serial numbers, ancillary equipment, spares (including spare wheels, etc.,) tools and any other necessary information. The date, authority and method of ultimate disposal will also be recorded and where applicable the receipt number and date in respect of any proceeds of disposal by sale;
- (b) PART II – under each Ministry and Department, the plant and equipment for which it is responsible quoting the type and the registration and the government numbers.

PLANT-OPERATING RECORDS

309. In addition to the plant and equipment register, plant-operating records will be maintained for each item of large plant and equipment to record the details of its life, performance, servicing, overhauls, repairs, etc. From this information an assessment should be made from time to time of the performance of each item of large plant and equipment in comparison with the cost of upkeep.

INVENTORIES OF LARGE PLANT AND EQUIPMENT

310. Each Ministry or Department to which vehicles or other items of large plant or equipment have been issued will keep an inventory to record the type and make of each item and the registration and government numbers and any other information considered necessary.

INTERNAL CHECKS OF LARGE PLANT AND EQUIPMENT

311. At least once in every six months Accounting Officers will arrange for a verification of the physical existence of all large plant and equipment for which they are responsible.

LOG BOOKS

312. Where applicable a log Book will be kept for each vehicle and item of large plant and equipment to record the following:

- (a) Details of the journey or work performed;

- (b) the signature of the officer authorising the journey or work;
- (c) details of all fuels or oils drawn;
- (d) details of all ancillary equipment and spares;
- (e) a list of tools;
- (f) details of replacement of tyres, batteries, etc., showing the dates in each case.

313. Officers who authorise the use of plant or equipment for journeys or works are responsible for ensuring that the appropriate and most economic type of vehicle, plant or equipment available is used, and that the journey or work is necessary for an approved purpose of the public service. They must also satisfy themselves that the mileage travelled or the time taken is reasonable having regard to the conditions under which the journey or work is undertaken.

314. Officers who sign log books authorising the use of government vehicles, plant or equipment must be authorised to do so by the Accounting Officer responsible. As at the 1st July each year Accounting Officers will prepare and sign written lists of officers under their control who may authorise the use of public vehicles, plant and equipment, and will forward copies of the lists to the Director of Audit and the Accountant General. Subsequent amendments to the lists in the course of the year must also be notified to the Director of Audit and the Accountant General.

315. Public vehicles, plant or equipment may not be used by any government officer or other persons for house to work travelling or for any other private purpose except on a repayment basis at hire rates approved by the Ministry of Finance, or where the Accounting Officer personally has given a written authority for the specific purpose. In the latter case the Accounting Officer must report the reasons for his action to the Ministry of Finance with a copy to the Director of Audit and the Accountant General. The procedure for accounting for hire charges is

316. Accounting Officers must ensure that log books are checked monthly to ascertain that all journeys or work have been properly authorised by an approved officer and that a reasonable performance is being maintained in the use of the same. They must also arrange for all

ancillary equipment, spares, tools, etc., on the vehicles, plant and equipment on charge to their Ministries and Departments to be checked physically and compared with the entries in the relevant log books at least once every three months. Any shortages or unserviceable items will be dealt with in accordance with the procedures set out in Parts IX and X of Stores Regulations.

SUMMARIES OF PLANT AND EQUIPMENT USAGE

317. Summaries, normally weekly, will be prepared by Supply and Development votes and subheads, funds and other accounts showing the items of plant and equipment used on the various public works and services, the daily hours worked, the hire rates applicable and the sums to be charged against the sources of expenditure specified. One copy of the summaries will be forwarded to the Accountant General who will debit the votes and subheads, funds or other accounts in the Treasury accounts and credit the subhead for the operation of plant and workshops.

SMALL PLANT AND TOOLS

318. Small plant, tools and all other articles required in connection with government works, workshops, etc., must be charged in the first instance to the unallocated stores subhead and, when issued for use will be charged to the work, project or service concerned, or in the case of the mechanical workshop to the subhead for the operation of plant and workshops.

SMALL PLANT AND TOOLS STORE

319. Small plant and tools issued from unallocated stores for use will be kept in a separate store apart from other stores.

SMALL PLANT AND TOOLS LEDGER

320. Accounting Officers must ensure that a small plant and tools ledger is kept in each Ministry or Department to record all plant and tools for use on works and services. The ledger should contain a record of –

(a) all small plant and tools received;

(b) all transfers from and to other plant and tools stores

(c) all small plant and tools written off, or disposed of by destruction or sale under an appropriate authority.

The difference between the balance in the small plant and tools ledger and the articles actually in stock should represent the small plant and tools in current use as recorded in the register required to be kept by Stores Regulations 320.

SMALL PLANT AND TOOLS REGISTER

321. When small plant and tools are issued for or returned from current use, the issue or return should not be recorded in the small plant and tools ledger but in a register, the entries being supported by the receipts of the officers to whom the items are issued and of the storekeeper when they are returned. These receipts should be filed separately and given consecutive numbers which must be recorded against the relative entries in the registers.

INVENTORIES OF SMALL PLANT AND TOOLS

322. Accounting Officers must arrange for inventories to be prepared in duplicate of all small plant and tools for use to workshops and to each officer-in-charge of governments works, projects or services. A list of the inventories should be securely attached in the front of the small plant and tools register. The original copies of the inventories will be filed in support of the entries in the register and the duplicate copies will be kept by the officer to whom the issues have been made. The serial numbers of the relevant issue and receipt vouchers will be recorded against each entry on the inventory.

323. Whenever subsequent issues or returns of small plant and tools are made both copies of the inventories must be amended accordingly stating the reference to the supporting issue or receipt vouchers.

324. All inventories of small plant and tools must be checked at least once a year by an officer nominated by the Accounting Officer responsible, and the checking officer must sign and date each inventory. Any shortages or unserviceable items must be dealt with in accordance with Parts IX and X of Stores Regulations.

HANDING-OVER

325. Wherever a handing-over takes place the inventories of plant and equipment must be signed by the outgoing and incoming officers (*see Part XI of Stores Regulations*).

PART XV LIVESTOCK RECORDS

LIVESTOCK INVENTORIES TO BE KEPT

326. Accounting Officers are responsible for ensuring that complete inventories are maintained of any government livestock under the control of their Ministries or Departments, showing the receipt, sale, transfer, death and progeny of the animals and the number on charge at any time.

327. Records must also be kept of the history of each animal. A reference to the relevant history folio should be made against each entry in the inventory, and similarly a reference to the entry on the inventory should be recorded on the history folio for the animal concerned.

SALE OF LIVESTOCK

328. When an animal is sold the weight, selling price, receipt number and date must be entered on the animal's history folio, and the receipt number and date must be shown against the entry on the livestock inventory.

DEATH OF LIVESTOCK

329. The death of any government livestock must be confirmed by a certificate given by the Veterinary Officer stating the cause of death and the method of disposal of the carcass.

CHECKS OF LIVESTOCK

330. The Accounting Officer responsible must arrange for all government livestock on charge to his Ministry or Department to be counted at least twice a year by a senior officer, who is not himself directly responsible for the livestock. The total number of animals

counted must be compared with the balance on the livestock inventory and any discrepancies must be reported to the Accounting Officer for investigation and any subsequent necessary action.

331. The checking officer must sign and date the livestock inventory after each inspection.

PART XVI

GOVERNMENT FURNITURE AND OFFICE EQUIPMENT

RESPONSIBILITY FOR FURNITURE AND OFFICE EQUIPMENT

332. The overall responsibility for the accounting for and the control of government furniture and equipment for government offices, quarters and technical and other establishments and institutions rests with the following Ministries and Departments, which for the purpose of this Part of Stores Regulations will be termed “the controlling Ministry (or Department)”:

- | | |
|---------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|
| Furniture and equipment for all standard government offices. | - Establishment Department. |
| Furniture, furnishings and equipment for government quarters. | - Establishment Department. |
| Equipment and/or furniture for technical and other establishments and institutions such as schools, hospitals, etc. | - The Ministry or Department responsible for the establishment or institution concerned. |

SAFE CUSTODY AND CARE OF FURNITURE AND OFFICE EQUIPMENT

333. The controlling Ministry or Department is responsible for the safe custody and care of all unissued stocks of furniture and equipment.

334. When articles of furniture or equipment have been issued the responsibility for safe custody and care will rest with the Accounting Officer responsible for the office, establishment or institution concerned or with the occupants of government quarters.

MASTER CONTROL REGISTERS TO BE KEPT

335. The controlling Ministry or Department must keep a master

control register in which will be entered all furniture received or returned whether obtained locally or from outside Dominica. The invoices, bills, local purchase orders, receipts (in the case of returned items), etc., will serve the purpose of the receipt vouchers for the articles obtained or returned. A reference to the receipt voucher must be quoted against the relevant entry in the master control register, and the register folio number must be recorded on the receipt voucher.

336. Issues of furniture and equipment to offices, establishments, institutions and quarters must be supported by issue vouchers signed by the receiving officers. The issues will be entered in the master control register which will thus reflect all receipts and issues of furniture and equipment and the unissued stock on hand at any time. The issue voucher number must be recorded against the issue entry in the master control register and the register folio number must be entered on the receipt issue voucher.

337. The master control register must also record references to the offices, establishments, institutions or quarters to which the various items of furniture and equipment have been issued.

PURCHASING OF FURNITURE AND EQUIPMENT

338. Before any article of furniture or equipment is purchased from a public officer for government use it must first be valued by an independent valuer approved by the Financial Secretary, and thereafter prior approval for the actual purchase must be obtained from the Financial Secretary.

INVENTORIES FOR FURNITURE AND EQUIPMENT

339. Accounting Officers are responsible for ensuring that inventories are kept in all government offices, establishments, institutions, vessels and quarters under their control. The inventories should be kept in the custody of a responsible officer and should record against each item its description, the date of receipt, the source from which it was acquired and a reference to the supporting vouchers in the master control register folio.

340. No item shall be removed from any inventory except under proper authority and the reason for the removal and a reference to the written authority must be recorded against the entry in the inventory

341. The inventories must at all times represent the furniture and equipment on charge to each government office, establishment, institution or quarter and copies of all inventories must be kept by the controlling Ministry or Department, and the entries must correspond with those in the respective control registers. Accounting Officers who are responsible for keeping master control registers must ensure that the relative inventories are checked against the registers at least every six months, and that any discrepancies are investigated and where necessary adjusted under the appropriate authority.

AMENDMENTS TO FURNITURE AND EQUIPMENT INVENTORIES

342. Furniture and equipment inventories must be amended forthwith on the issue or removal of any article and the amendments must be notified to the controlling Ministry or Department.

INTERNAL PHYSICAL CHECKS OF INVENTORY HOLDINGS

343. Accounting Officers must arrange for all inventories to be checked with the physical articles on hand at least once a year by a senior officer of their Ministry or Department who is not directly responsible for the furniture or equipment held on charge. The inventory must be signed and dated by the checking officer when the inspection has been completed.

344. Inventory holdings will also be checked at each change of officer-in-charge of a government office, establishment or institution and at each change of occupancy of a government quarter, the inventory being signed by the outgoing and incoming officers.

DISCREPANCIES FOUND AT CHECKS OF INVENTORY HOLDINGS

345. Any unexplained discrepancies brought to light during checks of furniture and equipment held on inventory charge must be reported to the responsible Accounting Officer for investigation and to the controlling Ministry or Department.

346. In the case of discrepancies discovered at a handing-over of inventory holdings action must be taken in accordance with the requirements of Stores Regulations 243 to 245.

INSPECTIONS BY THE STOCK VERIFIER

347. Independent checks of all master control registers and inventories and of the furniture, equipment, etc., on inventory charge will be carried out by the Ministry of Finance stock verifier at least once a year. If he is unable to obtain satisfactory explanations for any errors, omissions or discrepancies in the inventory holding, the stock verifier will report them to the Financial Secretary for further action with the Accounting Officer concerned.

WRITE-OFF OF FURNITURE AND EQUIPMENT

348. All furniture and equipment must remain on charge in the master control registers and on the inventories until an appropriate authority has been given for any article to be written off. Unserviceable articles of furniture and equipment must be dealt with in accordance with the procedures for the condemnation and disposal of stores set out in PART IX of Stores Regulations.

349. A reference to the authority and the date must be recorded against all articles written off charge in the master control registers and inventories.

PART XVII

ACCIDENTS INVOLVING GOVERNMENT VEHICLES AND PLANT

ACCIDENT REPORTS

350. An official accident report form must always be carried by all drivers and operators of government vehicles and plant, and Accounting Officers must ensure that the drivers and operators under their control are instructed on the action to be taken if they are involved in an accident and on how to prepare the accident report form.

351. Whenever a government vehicle or plant is involved in an accident the driver or operator, as the case may be, must fill in the accident report form at the time and must submit it to his Accounting Officer without delay.

~~352. After adding any comments he may wish to make and the details~~ of any police action, the Accounting Officer will submit the accident report form to the Ministry of Communications and Works where a damage report and the estimated cost of the repairs will be entered in the relevant section of the form. The Ministry of Communications and Works will then forward the accident report form to the Accidents/Disciplinary Board.

THE ACCIDENTS/DISCIPLINARY BOARD

353. An Accidents/Disciplinary Board will be appointed by the Financial Secretary at the beginning of each financial year to enquire into the causes and implications of accidents in which government vehicles or plant are involved, and to assess the extent of any blame or negligence on the part of the government driver or operator, and to make recommendation on any action to be taken against any person or insurance company. The Board's findings will be communicated to the Ministry of Communications and Works.

ACTION BY THE MINISTRY OF COMMUNICATIONS AND WORKS

354. On the receipt of the accident report forms from the Accidents/Disciplinary Board instructions should be given for the repairs to proceed unless the Board has recommended otherwise, or unless it is necessary to await any inspection in connection with a claim made by the Government in respect of the liability for the accident.

355. The Ministry of Communications and Works should then retain any completed accident report forms in respect of the vehicles or plant for which it is responsible and forward any others to the Accounting Officers concerned.

ACTION BY ACCOUNTING OFFICERS

~~356. If the Accidents/Disciplinary Board has recommended that in~~ its opinion the government driver or operator is to blame for an accident, the Accounting Officer responsible must forward the accident report form with the Board's findings to the Financial Secretary with a recommendation on the extent of any surcharge considered appropriate ~~against the driver or operator~~

ACTION BY THE FINANCIAL SECRETARY

357. After considering the circumstances of the accident, the Board's findings, and any recommendations made by the Accounting Officer, the Financial Secretary will decide whether there are good grounds for taking surcharge action against the driver or operator or any other public officer in accordance with the procedure prescribed in section 10 of the Finance and Audit Act. If it is decided to impose a surcharge, the Financial Secretary should record his decision on the accident report form and return it to the Accounting Officer for implementation. The Financial Secretary should also inform the Director of Audit and the Accountant General of any surcharge.

ACTION BY THE ACCOUNTING OFFICER

358. The Accounting Officer will arrange for any surcharge to be recovered from the government driver or operator and will be responsible for ensuring that the correct accounting action is taken in accordance with Stores Regulations 361 below.

CLAIMS BY THE GOVERNMENT

359. If the Board has recommended that the Government should claim against any other person or insurance company in respect of liability for an accident the Accounting Officer should prepare the claim and submit it to the Legal Department for approval before it is used.

CLAIMS AGAINST THE GOVERNMENT

360. In the event of a claim being made against the Government for liability in respect of an accident the claim should be referred immediately to the Legal Department for advice on the action to be taken.

ACCIDENT REPORT FORMS TO BE FILED AND SERIALY NUMBERED

361. Accident report forms will be serially numbered in an annual series for each Ministry and/or Department and prefixed with the initial letters of the Ministry or Department, and will be filed in serial order by years. A reference to the serial number must be quoted on all accounting records and transactions and on all correspondence connected with the accident concerned. Where a surcharge has been imposed or a claim made by the Government, a reference to the receipt of the amount surcharged or the proceeds of the claim must be recorded on the filed accident report form.

ACCOUNTING PROCEDURE

362. The following accounting procedure should be followed:

- (a) any surcharge should be credited to a subhead or revenue provided for that purpose;
- (b) the cost of the repairs to any government vehicle or plant involved in an accident will be charged in the first instance to the subhead of expenditure for the Operation of Plant and Workshop;
- (c) the proceeds of any claim made by the Government against any person or insurance company should be credited to the Operation of Plant and Workshop subhead of expenditure;
- (d) when the full costs of the repairs are known, the total amount less the proceeds of any claim by the Government should be debited to a special subhead of expenditure for the Cost of Accidents controlled by the Ministry of Finance and corresponding amount credited to the subhead for the Operation of Plant and Workshop;
- (e) payments in respect of any claims against the Government should be charged to the subhead of expenditure for the Cost of Accidents.

PART XVIII

THE REPEAL OF PREVIOUS STORES RULES

363. All previous Stores Regulations are hereby repealed.
