



SAINT

LUCIA

CHAPTER 15.01

FINANCE (ADMINISTRATION) ACT

Revised Edition

Showing the law as at 31 December 2005

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Revised Edition of the Laws Act.

This edition contains a consolidation of the following laws—

FINANCE (ADMINISTRATION) ACT

Act 3 of 1997 in force 1 April 1997 (S.I.22/1997)

FINANCIAL REGULATIONS – Section 54

Statutory Instrument 36/1997 in force 1 April 1997

PROCUREMENT AND STORES REGULATIONS – Section 54

Statutory Instrument 37/1997 in force 1 April 1997

CHAPTER 15.01**FINANCE (ADMINISTRATION) ACT****ARRANGEMENT OF SECTIONS**

Section

PART 1	7
PRELIMINARY	7
1. Short title.....	7
2. Definitions	7
PART 2	10
CONTROL AND MANAGEMENT OF PUBLIC FINANCE	10
3. Powers and duties of the Minister	10
4. Powers and duties of Director of Finance and Planning	10
5. Powers and duties of Accountant General	11
6. Accounting Officers	12
PART 3	13
PUBLIC FUNDS	13
7. Payment into the Consolidated Fund	13
8. Payment from the Consolidated Fund.....	13
9. Special Funds	14
10. Trust Funds.....	14
11. Contingency Fund.....	15
PART 4	16
ACCOUNTS	16
12. Accounting for public monies	16
13. Consolidated Fund General Services	16
14. Development Programme Account	17
15. Departmental accounts	17
16. Annual accounts	17
17. Special accounts.....	19
18. Laying of accounts	19

PART 5	19
AUTHORISATION OF EXPENDITURE	19
19. Annual estimates	19
20. Appropriation.....	20
21. Supplementary appropriation.....	20
22. Authorisation of expenditure in advance of appropriation	20
23. Reallocation	21
24. Virement	21
25. Lapse of appropriations and warrants.....	21
PART 6	22
PAYMENTS	22
26. Authority for payment.....	22
27. General warrant	22
28. Provisional general warrant.....	22
29. Advance warrant.....	22
30. Imprest warrant.....	23
31. Departmental warrant	23
32. Lapse of warrant	24
PART 7	24
BANK ACCOUNTS, INVESTMENTS AND DEPOSITS	24
33. Bank accounts	24
34. Investment of monies.....	24
35. Deposits.....	25
36. Investment	25
37. Unclaimed deposits.....	25
PART 8	26
PUBLIC DEBT	26
38. Borrowing by means of advances	26
39. Loans and authority to sign thereof.....	26
40. Proceeds of loan	27
41. Restrictions on guarantees	27
42. Public debt	27
PART 9	27
ABANDONMENT OF CLAIMS AND WRITE-OFF OF PUBLIC MONIES AND STORES	27
43. Abandonment of claims and write-off of losses.....	27
44. Gift of stores or other property	28
PART 10	28
SURCHARGE	28
45. Power to surcharge.....	28
46. Grounds for surcharge	29
47. Notification of surcharge	30
48. Appeal against surcharge	30
49. Withdrawal of surcharge	30

Revision Date: 31 Dec 2005

50.	Recovery of surcharge	31
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PART 11 **31**

STATUTORY BODIES **31**

51.	Definitions and application	31
52.	Estimates of expenditure	32
53.	Annual report and accounts	32

PART 12 **33**

MISCELLANEOUS PROVISIONS **33**

54.	Rules and regulations	33
55.	Forms.....	34

CHAPTER 15.01

FINANCE (ADMINISTRATION) ACT

(Act 3 of 1997)

AN ACT to make new provisions for the management of public funds, the appropriation, withdrawal and issue of sums from those funds, for the public accounts and for connected matters.

Commencement [1 April 1997]

PART 1 PRELIMINARY

1. SHORT TITLE

This Act may be cited as the Finance (Administration) Act.

2. DEFINITIONS

In this Act—

“**accountable officer**” means a public officer or accounting officer concerned in or responsible for the collection, receipts, custody, issues or payment of public monies, stores, stamps, investments, securities, or negotiable instruments, whether the property of the Government or on deposit with or entrusted to the Government or to any public officer in his or her official capacity either alone or jointly with any other public officer or any other person;

“**Accountant General**” means the public officer appointed to the office of the Accountant General and who is the custodian of the Consolidated Fund and the Contingency Fund and performs such duties as are conferred by this Act or any other enactment;

“**accounting officer**” means a public officer specified in section 6 who is accountable for—

- (i) the funds appropriated under any head of expenditure for Saint Lucia in any financial year,

- (ii) the collection of any revenue under the revenue heads to which that public officer is designated, and
- (iii) the use and custody of any public monies, stamps or stores relating to the service for which such revenue heads are established;

“**Appropriation Act**” means any Act which authorises the application of a sum out of the Consolidated Fund to the service of a financial year and includes a Supplementary Appropriation Act;

“**collector of revenue**” means a public officer responsible for the collection, receipt, and custody of public monies;

“**Consolidated Fund**” means the Consolidated Fund of Saint Lucia established by section 77 of the Constitution;

“**Consolidated Fund General Services Account**” means the General Services Account established by section 13 of this Act;

“**Constitution**” means the Constitution of Saint Lucia;

“**Director of Finance and Planning**” or “**Director**” means the public officer duly appointed by the Public Service Commission to hold the office of Director of Finance and Planning and who is directly responsible to the Minister for the administration of the Ministry of Finance;

“**development programme account**” means the development programme account referred to in section 14 of this Act;

“**expenditure vote**” means any sum appropriated to any service or investment authorised by an Appropriation Act;

“**Financial Regulations**” means the Financial Regulations;

“**Financial year**” means the 12 months ending on 31 March in any year or such other period of 12 months as may be established by law;

“**House**” means the House of Assembly;

“**Minister**” means the Minister of finance;

“**officer**” means a person employed in the public service of Saint Lucia;

“**Procurement and Stores Regulations**” means the Procurement and Stores Regulations;

“Public Accounts Committee” means the select committee established by standing order 67 of the Standing Orders of the House of Assembly;

“public monies” includes—

- (a) all revenues or other monies raised or received for the purpose of the Government; and
- (b) any monies or funds held, whether temporarily or otherwise, by any officer in his or her official capacity, either alone or jointly with any other person, whether or not that person is an officer;

“public officer” means a person holding or acting in any public office;

“public stores” means all chattels of whatsoever nature being the property of, in the possession of, or under the control of, the Government;

“receiver of revenue” means the Accountant General or any officer designated by him or her for the purpose of receiving monies, securities or other financial instruments collected by collectors of revenue;

“statutory body” means any corporation, company, board, commission, authority or other body established by or under an Act to provide goods or services to the public and which meets one or more of the following conditions:

- (a) all or part of its appropriations for operating purposes are provided under that heading in the budgetary estimates tabled in Parliament;
- (b) the Cabinet or a Minister appoints at least $\frac{1}{2}$ of its members;
- (c) at least $\frac{1}{2}$ of its operating expenses are borne directly by the Consolidated Fund or by other funds administered by a public body, or by both at the same time;

“statutory expenditure” means any expenditure that is required or authorised to be made by an enactment;

“supplementary Appropriation Act” means any Act the purpose of which is the appropriation of monies in

supplementation of the appropriation already made by an Appropriation Act;

“**supply vote**” means the total sums appropriated out of the Consolidated Fund for and applied to any purpose by an Appropriation Act.

PART 2

CONTROL AND MANAGEMENT OF PUBLIC FINANCE

3. POWERS AND DUTIES OF THE MINISTER

- (1) The Minister shall supervise the finances of the Government in order to ensure that a full account is made to the Parliament and for that purpose shall, subject to this Act, have full responsibility for the management of the Consolidated Fund.
- (2) The Minister shall give such directions and instructions as appear to him or her to be necessary or expedient for the advantage, economy and safety of public monies and public property.

4. POWERS AND DUTIES OF DIRECTOR OF FINANCE AND PLANNING

- (1) The Director of Finance and Planning shall—
 - (a) take all proper steps to ensure that any directions and instructions given under section 3 and rules or regulations made under section 54 are brought to the notice of all persons directly affected thereby and are complied with;
 - (b) be entitled to inspect all government offices and public property and shall be given access at all times thereto and to all available information he or she may require with regard to monies and property in the custody of accountable officers and to all documents and records in respect thereof;
 - (c) certify all withdrawals made or authorised from the Consolidated Fund; and
 - (d) carry out such other duties as are conferred on him or her by this Act or by rules or regulations made under it.

- (2) The Director may delegate in writing all or any of the powers conferred upon him or her by subsection (1)(b).

5. POWERS AND DUTIES OF ACCOUNTANT GENERAL

- (1) Without prejudice to anything contained in section 6(2), the Accountant General shall, for the purposes of this Act and all rules and regulations made under it, be the Chief Accounting Officer and as such shall perform a supervisory function with respect to the collection, expenditure and accounting for, public funds.
- (2) The Accountant General, in the discharge of his or her duties as the officer charged with the compilation and management of the accounts of the Government may, after consultation with the Director of Finance and Planning, give general instructions not inconsistent with this Act and any rules or regulations made under it, and may in his or her sole discretion give special accounting instructions.
- (3) Any such special accounting instructions shall not conflict with or extend, abridge or amend any rules or regulations made under section 54, or any directions or instructions given by the Minister under section 3.
- (4) Without prejudice to the generality of the duties imposed on the Accountant General by subsection (1) and subject to the powers conferred on the Minister by sections 3 and 54, and on the Director of Finance and Planning by section 4, the Accountant General shall—
 - (a) receive revenue and other monies into and make payments from the Consolidated Fund; and ensure that all revenues and other monies received and paid are brought promptly and properly to account;
 - (b) ensure that proper and adequate accounting systems are established and maintained in Ministries and departments of Government both within and outside of Saint Lucia;
 - (c) prepare the accounts of Saint Lucia in accordance with this Act;
 - (d) refuse payment on any voucher which is wrong or insufficient in content or which contravenes the Financial Regulations, the Procurement and Stores Regulations, or

- any other rules, regulations, directions or instructions properly made or given under this Act for the management of public monies and stores, or that are in his or her opinion in any other way unacceptable in support of a charge on public funds;
- (e) report to the Director of Finance and Planning in writing any defect in departmental control of revenue, expenditure, cash, stamps, stores and other property and any breach or non-observance of the Financial Regulations, the Procurement and Stores Regulations or any other rules or regulations made under section 54 or directions or instructions given under section 3, that may come or be brought to his or her notice; and
 - (f) ensure, in so far as is practicable, that adequate provision exists for the safe custody of public monies, stamps securities and other accounting documents; and carry out such other duties as are conferred on him or her by this Act or any other enactment.

6. ACCOUNTING OFFICERS

- (1) The accounting officers for the purposes of this Act are—
 - (a) the permanent secretaries; or
 - (b) public officers who are heads of department or who perform the duties of a head of department.
- (2) An accounting officer is answerable to the Public Accounts Committee of Parliament for the efficient management of and accounting for public funds entrusted to him or her as accounting officer.
- (3) An accounting officer may designate an officer under his or her control to be the collector of revenues for the collection of any item of revenue for which he or she is accountable.
- (4) The designation of a collector of revenue under subsection (3) for the collection of any item of revenue shall not abate or abridge the personal accountability of the accounting officer making the appointment in respect of that item of revenue.
- (5) Every accounting officer shall comply with any rules or regulations made under section 54 or directions or instructions given under section 3 by the Minister or any directions or

instructions given by the Director under section 4 and all instructions given by the Accountant General under section 5.

- (6) Accounting officers shall ensure that all accountable officers are conversant with the Act, and any rules, regulations or directions made or given under it.

PART 3 PUBLIC FUNDS

7. PAYMENT INTO THE CONSOLIDATED FUND

- (1) Subject to the Constitution and except as otherwise provided in this Act, all revenues and other monies raised or received for the purposes of the Government, not being revenue or other monies which are payable by or under any enactment into some other fund established for a specific purpose, shall be paid into and form part of the Consolidated Fund.
- (2) For the purposes of subsection (1), monies raised or received includes monies received by way of a grant, donation, gift or other like method.

8. PAYMENT FROM THE CONSOLIDATED FUND

- (1) Monies shall not be paid out of the Consolidated Fund except—
 - (a) to meet expenditure which is chargeable upon it by the Constitution or any enactment;
 - (b) where the payment has been authorised by an Appropriation Act or by a warrant under the hand of the Minister given in accordance with this Act;
 - (c) for the purpose of repaying any monies received in error into the Consolidated Fund; or
 - (d) for the purpose of paying such sums as may be required for any refund, rebate or drawback where the payment of that refund, rebate or drawback is provided for in any enactment;
- (2) Monies shall not be paid out of the Consolidated Fund except in the manner prescribed by this Act.
- (3) Any monies forming part of the Consolidated Fund which are—

- (a) deposited with a bank or other financial institution; or
- (b) invested in an authorised manner,

shall not, for the purpose of this section, be considered to have been issued from the Consolidated Fund by reason only of that deposit or investment.

9. SPECIAL FUNDS

- (1) The Minister may give such directions and take such steps as may be necessary for the purpose of establishing a Special Fund.
- (2) Any fund established prior to the commencement of this Act is considered to be a Special Fund and to have been established for the purposes of subsection (1) and the balance standing to the credit of that fund at the close of account on the day prior to the commencement of this Act is considered to have been established for the purposes specified with respect to each such Special Fund.
- (3) The Minister shall cause any Special Fund established under subsection (1) to be notified in the Gazette.

10. TRUST FUNDS

- (1) For the purpose of this section “Trust Funds” means—
 - (a) any fund established by an Act other than an Appropriation Act; or
 - (b) any monies held by or deposited with or entrusted to the Government under the terms of a deed of trust, trust instrument, agreement (whether express or implied) or any arrangement governing the use of monies so held.
- (2) A fund established in accordance with subsection (1)(a) is not a trust fund where the Act establishing the same makes provision for the payment of monies into that fund out of the Consolidated Fund.
- (3) A trust fund does not form part of the Consolidated Fund but, subject to section 11, is to be administered in accordance with this Act.

- (4) Any funds established prior to the commencement of this Act for the purposes specified in subsection (1) is considered to be trust funds and the balance standing to the credit of each fund at the close of account on the coming into operation of this Act is considered to be held by the Government for the purposes specified in respect of each such trust fund.
- (5) This Act shall not extend, abridge or alter the terms of any trust or be construed as authorising the making of any rules or regulation or the giving of any direction or instruction requiring any person to obey that rule or regulation, direction or instruction in relation to monies held on trust which contravene or are inconsistent with the terms of that trust.
- (6) A public officer shall not accept appointment as a trustee without the written authority of the Minister and any appointment contrary to this subsection is void.
- (7) The Minister shall cause any Trust Fund established under subsection (1) to be notified in the Gazette.

11. CONTINGENCY FUND

- (1) A Contingencies Fund is hereby established.
- (2) The Minister may, by an affirmative resolution of Parliament, transfer from the Consolidated Fund any sum as may be required for the operation of the Contingency Fund.
- (3) The Minister, if he or she is satisfied that there has arisen an urgent and unforeseen need for expenditure—
 - (a) for which no monies have been appropriated or for which the sum appropriated is insufficient;
 - (b) for which funds cannot be reallocated as provided for in section 23; and
 - (c) which cannot be deferred without serious detriment to the public service,

may, by Contingency Fund Warrant under his or her hand and in anticipation of the grant of an appropriation by Parliament, authorise an advance from the Contingency Fund to meet such need.

- (4) The total of the sums authorised under subsection (3) to be advanced from the Contingency Fund shall not exceed the total sum authorised under subsection (2).
- (5) Where any advance is made from the Contingency Fund under this section a supplementary estimate of the sum required for the service for which such advance was made shall be laid before Parliament as soon as possible but in any event not later than 4 months from the date on which the Contingency Fund Warrant was issued and shall be included in a Supplementary Appropriation Bill for appropriation.
- (6) Upon the grant of an appropriation to meet the expenditure in respect of which an advance was made under this section, the Contingency Fund Warrant authorising that advance shall lapse and shall cease to have effect and the advance shall be deemed to have been made for the purpose of the appropriation and shall be accounted for accordingly.

PART 4 ACCOUNTS

12. ACCOUNTING FOR PUBLIC MONIES

All public monies shall be accounted for in the accounts of Saint Lucia.

13. CONSOLIDATED FUND GENERAL SERVICES

- (1) There is hereby established an account to be known as the “Consolidated Fund General Services Account” to which shall be credited all recurrent revenues and out of which shall be made payments in respect of the Consolidated Fund general services.
- (2) The disbursement of monies provided in any financial year to meet expenditure on the Consolidated Fund general services shall be controlled and accounted for by the Accountant General.
- (3) In this section the expression “**Consolidated Fund General Services**” means the services of the Government, the expense

of which is charged on or payable from recurrent revenue receipts or any other source authorised by Parliament.

14. DEVELOPMENT PROGRAMME ACCOUNT

- (1) There is hereby established an account to be known as the “Development Programme Account” to which all revenues specifically allocated together with grants and loans received for financing the development programme and out of which shall be made payments in respect of the development programme.
- (2) The disbursement of money provided in any financial year to meet expenditure on development programmes shall be controlled and accounted for by the Accountant General.
- (3) In this section the expression “**development programme**” means investments made by the Government, the expense of which is charged on or payable from revenues specifically allocated thereto, or grants and loans raised specifically for that purpose.

15. DEPARTMENTAL ACCOUNTS

Despite anything contained in sections 13 and 14, an accounting officer shall maintain departmental accounts in which is to be recorded all revenue receipts and the disbursement of all appropriations made to the head of expenditure for which he or she is accountable as accounting officer.

16. ANNUAL ACCOUNTS

- (1) Within a period of 3 months after the close of each financial year the Accountant General shall prepare, certify and submit to the Director of Audit as many copies as the Director of Audit may require of the accounts of Saint Lucia for that financial year showing the financial position of Saint Lucia on the last day of such financial year.
- (2) The accounts of Saint Lucia for the purposes of subsection (1) shall be prepared in accordance with the accounting principles as stated by the Accountant General or specified in the certificate attached to such accounts.

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- (3) The Minister may by direction in writing addressed to the Accountant General extend the period within which such accounts may be transmitted and any directions so given shall be laid before Parliament at its next meeting.
 - (4) Accounts to be transmitted by the Accountant General under subsection (1) shall show fully the financial position of the Consolidated Fund on the last day of each financial year and shall include—
 - (a) a statement of assets and liabilities;
 - (b) an annual abstract of revenue and expenditure by heads;
 - (c) a comparative statement of actual and estimated revenue by sub-heads;
 - (d) a comparative statement of actual and estimated expenditure by sub-heads;
 - (e) a statement of balances on advance accounts analyzed under the various categories set out in section 29;
 - (f) a statement of balances on deposit accounts;
 - (g) a statement of outstanding loans made from the Consolidated Fund, by annual and aggregate receipts and payments;
 - (h) a statement of public debt;
 - (i) a statement of contingent liabilities;
 - (j) a statement of investments showing the funds on behalf of which the investments were made;
 - (k) a statement of arrears of revenue by sub-heads;
 - (l) a statement of losses of cash and stores and of abandoned claims;
 - (m) a statement of the Contingency Fund Account;
 - (n) a statement of changes in financial position; and
 - (o) other statement as Parliament may require.
 - (5) The Director of Audit shall submit to the Minister, not later than 3 months from the date of receipt of certified copies of financial statements from the Accountant General, such certified copies with his or her opinion thereon.

- (6) For the purposes of this section, “accounts of Saint Lucia” means the accounts that relate directly to the central Government.

17. SPECIAL ACCOUNTS

Within 6 months after the close of each financial year or the close of any period of accounts as may be provided in any enactment or trust instrument related thereto or, in the absence of such a provision, the close of any period of account as may be specified in directions given by the Minister, any officer administering a Special Fund or Trust Fund shall submit to the Minister an account of that Special Fund or Trust Fund relating to the period of account in such form as may be required by any enactment or trust instrument governing the administration of the Special Fund or Trust Fund, as the case may be; or in the absence of any such requirement contained in an enactment or trust instrument, in the form as the Accountant General may require.

18. LAYING OF ACCOUNTS

The Minister shall lay a copy of every document submitted to him or her under sections 16(5) and 17 before Parliament at its next sitting following the date on which that document was received.

PART 5 AUTHORISATION OF EXPENDITURE

19. ANNUAL ESTIMATES

- (1) The Minister shall cause to be prepared and laid before the House of Assembly, not later than 30 days after the commencement of each financial year, estimates of revenue and expenditure for that financial year.
- (2) The estimates of revenue and expenditure laid before the House of Assembly shall be in such form as the Minister may determine.

20. APPROPRIATION

When the estimates of expenditure (other than expenditure charged on the Consolidated Fund by the Constitution or any other enactment) have been approved by the House of Assembly, a bill known as an Appropriation Bill shall be introduced in the House of Assembly, providing for the issue from the Consolidated Fund of the sums necessary to meet that expenditure and the appropriation of those sums, under separate votes for the several services required for the purposes specified therein.

21. SUPPLEMENTARY APPROPRIATION

If in respect of any financial year it is found—

- (a) that the amount appropriated by the Appropriation Act to any purpose is insufficient or that a need has arisen for expenditure for a purpose to which no amount has been appropriated by that Act; or
- (b) that any monies have been expended for any purpose in excess of the amount appropriated to that purpose by the Appropriation Act or for a purpose to which no amount has been appropriated by that law,

a supplementary estimate showing the sums required or spent shall be laid before the House and, when the supplementary estimate has been approved by the House, a Supplementary Appropriation Bill shall be introduced in the House providing for the issue of such sums from the Consolidated Fund and appropriating them to the purposes specified therein.

22. AUTHORISATION OF EXPENDITURE IN ADVANCE OF APPROPRIATION

If, despite the provisions of section 20, the Appropriation Act has not come into operation at the commencement of any financial year, the Minister shall authorise by Provisional General Warrant under his or her hand expenditure necessary to carry on the services of Government until the expiration of 4 months from the beginning of that financial year or the coming into operation of the Appropriation Act, whichever is the earlier, but any sum so authorised shall not exceed $\frac{1}{3}$ of the aggregate of the sums provided for that service in the Appropriation Act of the previous financial year.

23. REALLOCATION

- (1) The Minister may, by means of a reallocation warrant direct that any surplus arising from under-expenditure on any item contained in the approved estimates, be applied in aid of any other item therein or in aid of any new item if the sum appropriated for that first mentioned item is not thereby exceeded.
- (2) Any sums reallocated in accordance with subsection (1) shall be submitted for the approval of Parliament.

24. VIREMENT

- (1) If, in the opinion of the Director of Finance and Planning, the exigencies of the public service render it necessary or expedient to vary the sum assigned to any purpose within a supply vote shown in the estimates of expenditure for any financial year or to make provisions for a new purpose within that vote, he or she may direct by means of a virement warrant under his or her hand that there shall be applied in aid of any purpose for which the sum assigned may be deficient or in aid of any new purpose a further sum out of any surplus arising from under-expenditure on any item within the same supply vote.
- (2) In the exercise of his or her powers under subsection (1) the Director shall ensure that—
 - (i) the sum appropriated for any supply vote by the Appropriation Act or by a supplementary Appropriation Act is not thereby exceeded, and
 - (ii) any new purpose to which a sum is assigned is within the ambit of the vote.

25. LAPSE OF APPROPRIATIONS AND WARRANTS

Except as provided by this Act, every appropriation made by Parliament of public monies for the service of any financial year and every warrant issued under this Act shall lapse and cease to have effect at the end of that financial year.

PART 6 PAYMENTS

26. AUTHORITY FOR PAYMENT

Subject to section 9, any payment made from the Consolidated Fund shall be authorised by warrant under the hand of the Minister.

27. GENERAL WARRANT

- (1) Subject to sections 20 and 21, on the coming into force of an Appropriation Act and any supplementary Appropriation Act, the Minister shall authorise the Accountant General by general warrant under his or her hand to pay out of the Consolidated Fund such sums as may be required to pay for the services approved by Parliament.
- (2) Despite the issue of a general warrant it is within the discretion of the Minister to limit or suspend at any time any expenditure excluding statutory expenditure, with or without cancellation of the general warrant if, in his or her opinion, financial exigencies of the public interest so require.

28. PROVISIONAL GENERAL WARRANT

Where an Appropriation Act has not come into operation the Minister shall authorise the Accountant General to pay out of the Consolidated Fund such sums as may be authorised by provisional general warrant under section 22.

29. ADVANCE WARRANT

- (1) Subject to this section, the Minister may, by advance warrant under his or her hand, authorise the Accountant General to make disbursements of monies forming part of the Consolidated Fund or of other public monies for the purpose of making advances—
 - (a) on behalf of, and recoverable from, other Governments and organisations;
 - (b) to, or on account of, trusts and other funds administered by the Government;

- (c) to, or on behalf of, public bodies, institutions, accounting officers or other individuals where those advances are, in the opinion of the Minister, in the public interest and are recoverable within a period not exceeding 12 months after the close of the financial year in which those advances are made;
 - (d) to public officers for any purposes and on terms as may be determined; or
 - (e) for the purpose of expenditure authorised by an enactment which permits the raising of loans in anticipation of raising such a loan.
- (2) The total of the sums issued and disbursed for the purpose of making advances under subsections (1)(c) and (1)(d) shall not exceed in the aggregate at any time, after deducting repayments, 2% of the recurrent revenue for the previous financial year.

30. IMPREST WARRANT

- (1) The Minister may, by imprest warrant under his or her hand, authorise the Accountant General to issue imprests from the Consolidated Fund to officers for any purpose for which monies have been appropriated.
- (2) Any officer to whom an imprest is issued under subsection (1) shall retire that imprest before the end of the financial year in which the imprest was issued or, if some earlier date is specified in the imprest warrant, on or before that earlier date.
- (3) Despite subsection (2), where any officer fails to retire an imprest in accordance with that subsection, the Accountant General shall recover the amount of the imprest by deduction from the salary or other emoluments of that officer in such manner as the Director of Finance and Planning determines.

31. DEPARTMENTAL WARRANT

An accounting officer may, by departmental warrant under his or her hand, authorise any officer named in that warrant to incur expenditure against any vote under his or her control.

32. LAPSE OF WARRANT

A warrant issued under this Part shall lapse and cease to have effect on the date specified in the warrant or at the end of the financial year in which it is issued, whichever is earlier.

PART 7
BANK ACCOUNTS, INVESTMENTS AND DEPOSITS**33. BANK ACCOUNTS**

- (1) All sums accounted for in the Consolidated Fund shall be kept with such banks as the Accountant General shall determine.
- (2) A public or official account shall not be opened at any bank without the prior written authority and direction of the Accountant General.

34. INVESTMENT OF MONIES

- (1) The Minister may authorise the Director of Finance and Planning to invest monies forming part of the Consolidated Fund—
 - (a) with a bank, either at call or subject to notice;
 - (b) in deposits with the Eastern Caribbean Central Bank;
 - (c) in a manner authorised for investments of property in the hands of trustees by any enactment for the time being in force; or
 - (d) in securities issued by another Government or any agency of such other Government.
- (2) The Minister may, if he or she is satisfied that it is in the public interest and with the prior approval of Parliament, cause the Director of Finance and Planning to purchase shares in any public company, with monies from the Consolidated Fund.
- (3) Where the Minister causes shares to be purchased under subsection (2), he or she shall—
 - (a) submit a report to Parliament containing full details of any shares purchased; and

- (b) lay on the Tables of Parliament a copy of any agreement made in relation to any such purchase; and the annual financial statement.
- (4) The Director shall keep proper records of any investments under this section.
- (5) Except for investments under subsection (1)(c), all investments made under this section together with any interest received therefrom shall be paid into and form part of the Consolidated Fund.
- (6) All investments held by or on behalf of the Government on the date of the coming into operation of this Act shall, if the same are not held on account of Special Funds or Trust Funds set out in sections 9 and 10 respectively, be deemed to have been made out of monies issued from the Consolidated Fund and may be retained although such investments are not such as may be made under subsection (1).

35. DEPOSITS

Any deposits, not being monies raised or received for the purposes of the Government, shall not form part of the Consolidated Fund and, except as provided in sections 36 and 37, shall not be applied in any way for the purposes of the Government.

36. INVESTMENT

- (1) The Director of Finance and Planning may authorise the investment of deposits in like manner to that provided in section 34 in respect of the Consolidated Fund.
- (2) Any interest or dividend received in respect of deposits invested in accordance with subsection (1) shall be paid into the Consolidated Fund.

37. UNCLAIMED DEPOSITS

- (1) Any deposit which is unclaimed for 5 years shall be paid into the Consolidated Fund.
- (2) Despite subsection (1), the Accountant General shall refund a deposit to a person who claims to the satisfaction of the

Accountant General that he or she has absolute right to that deposit.

PART 8 PUBLIC DEBT

38. BORROWING BY MEANS OF ADVANCES

- (1) The Minister may, by resolution of Parliament, borrow money from a bank or other financial institution by means of advances to an amount not exceeding in the aggregate the sum specified for that purpose in the resolution, to meet current requirements, and such resolution shall not have effect for any period exceeding 6 months.
- (2) Where, by resolution in accordance with this section or under any enactment, power to borrow money by means of advances from a bank is conferred on the Minister that power may be exercised by means of a fluctuating overdraft.

39. LOANS AND AUTHORITY TO SIGN THEREOF

- (1) The Minister may, by resolution of Parliament, borrow from any bank or other financial institution for any of the following purposes—
 - (a) the capital or recurrent expenditure of Government;
 - (b) the purchase of securities issued by any Government or government agency;
 - (c) on-lending to any statutory body or public corporation; or
 - (d) making advances or payments to public officers as authorised by any enactment or the Staff Orders.
- (2) The Minister may, in writing, authorise the Director of Finance and Planning or Head of a Foreign Mission to sign on his or her behalf any loan agreement or guarantee made under section 38 or 39.
- (3) In this section “staff orders” means the staff orders for the Public Service of Saint Lucia.

40. PROCEEDS OF LOAN

Subject to any enactment concerned with general or specific loans, any money borrowed by the Government shall be paid into and form part of the Consolidated Fund.

41. RESTRICTIONS ON GUARANTEES

A guarantee involving any financial liability is not binding upon Government unless that guarantee is given in accordance with an enactment or unless approved by resolution of Parliament.

42. PUBLIC DEBT

- (1) There shall be charged upon and paid out of the Consolidated Fund all debt charges for which the Government is liable.
- (2) For the purpose of this section, debt charges include interest, sinking fund charges and any other charges related to the repayment or amortization of loans and advances or in satisfaction of any obligation arising from a guarantee given in accordance with section 41.

PART 9
ABANDONMENT OF CLAIMS AND WRITE-OFF OF PUBLIC
MONIES AND STORES

43. ABANDONMENT OF CLAIMS AND WRITE-OFF OF LOSSES

- (1) Subject to this section, the Minister may, under an affirmative resolution of Parliament, write-off losses of public monies, stores or other moveable property belonging to the Government or provided for the public service, or to abandon or remit any claim by or on behalf of the Government or any public service thereof where the amount in any one case is \$10,000 or more.
- (2) The Director of Finance and Planning may, with the approval of the Minister, write-off losses of public monies, stores or other moveable property belonging to the Government or provided for the public service, or to abandon or remit any claim by or on behalf of the Government or any public service thereof where the amount in any one case exceeds \$5,000, but is less than \$10,000.

- (3) The Director may write-off losses of public monies, stores or other moveable property belonging to the Government or provides for the public service, or to abandon or remit any claim by or on behalf of the Government or any public service thereof where the amount in any one case does not exceed \$5,000.
- (4) The Minister may, in writing delegate his or her powers under subsection (2) to the Director in which case no approval shall be required to write-off losses.
- (5) Despite anything contained in subsections (2) and (3), where the losses referred to in those subsections are, or *prima facie* appear to be, on account of theft, fraud, embezzlement or other like act, there shall be no write-off of such losses unless Parliament, by affirmative resolution approves the same.
- (6) Any write-off under this section shall be notified immediately to the Accountant General and the Director of Audit.

44. GIFT OF STORES OR OTHER PROPERTY

- (1) The Director of Finance and Planning may authorise the gift of any stores not required for Government purposes to institutions or organisations in Saint Lucia established solely or principally for educational, scientific, cultural or charitable purposes.
- (2) Where the value of such gift exceeds \$5,000, or such greater amount as the Cabinet determines, the prior approval of the Minister shall be obtained.
- (3) Every gift under the section shall be notified immediately in writing to the Accountant General and the Director of Audit.

PART 10 SURCHARGE

45. POWER TO SURCHARGE

- (1) If, at any time, it appears to the Director of Finance and Planning that monies or public stores have been lost or damaged, and if, within a period specified by the Director of Finance and Planning an explanation satisfactory to him or her is not furnished by the responsible officer with regard to such

loss or damage, the Director shall surcharge against that officer the amount which appears to him or her to be the loss suffered by the Government, or the value of the property lost or damaged as the case may be, or a lesser amount as the Director determines.

- (2) Subject to subsection (3), any officer who contravenes this Act or any rules or regulations made thereunder is liable to a surcharge in such sum as may be determined by the Director of Finance and Planning.
- (3) An officer shall not be surcharged under this section without being heard.

46. GROUNDS FOR SURCHARGE

An officer may be surcharged under section 45 on any of the following grounds—

- (a) failure to collect any monies owing to Government, the collection of which the officer is or was at the time responsible;
- (b) payment of public monies in excess of amounts authorised under Part 5 of this Act;
- (c) making, allowing or directing any payment of public monies without proper authority, or proper evidence that the amount was due;
- (d) payment of public monies without obtaining proper evidence of the identity of the payee;
- (e) responsibility for any deficiency in, loss or destruction of or damage to any public monies, stamps, securities, stores or other public property;
- (f) failure to render accurate accounts by a person whose duties require him or her to render such accounts;
- (g) signing an incorrect or false certificate on a voucher;
- (h) mixing public monies with other monies;
- (i) contravention of this Act, the Financial Regulations or the Procurement and Stores Regulations; or
- (j) failure to comply with any lawful direction or instructions given under this Act.

47. NOTIFICATION OF SURCHARGE

- (1) The Director of Finance and Planning shall give written notification of a decision to surcharge to—
 - (a) the person surcharged;
 - (b) the accounting officer of the Department concerned;
 - (c) the Accountant General;
 - (d) the Director of Audit; and
 - (e) the Public Service Commission.
- (2) A notification under subsection (1) shall include the grounds upon which the surcharge is based and the amount of such surcharge.
- (3) For the purposes of this section and section 48, the Public Service Commission includes the Judicial and Legal Services Commission and the Teaching Service Commission, as appropriate in the particular context.

48. APPEAL AGAINST SURCHARGE

- (1) An officer who is aggrieved by any surcharge made against him or her under section 45 may appeal to the Public Service Commission, within one month from the date on which he or she is notified of the surcharge.
- (2) The Public Service Commission, after making or causing to be made such investigation as it considers to be necessary, may confirm the surcharge or direct that the person surcharged be released wholly or in part from the surcharge as may appear to be just and reasonable.

49. WITHDRAWAL OF SURCHARGE

- (1) The Director of Finance and Planning may at any time withdraw any surcharge in respect of which a satisfactory explanation is subsequently received or if it otherwise appears to him or her that no surcharge is warranted in the circumstances.
- (2) Where a surcharge is withdrawn under subsection (1) the Director shall inform all the persons notified under section 47 of that fact.

50. RECOVERY OF SURCHARGE

- (1) The Accountant General, on being notified of a surcharge made under section 47, shall cause the amount of the surcharge to be recovered from the person surcharged in such a manner as the Director of Finance and Planning directs.
- (2) Recoveries shall not be made under subsection (1) until after the expiration of the period allowed under section 48 for the lodging of any appeal, and where the person surcharged appeals under that section, recoveries shall not be made until and unless the surcharge has been confirmed or otherwise determined.
- (3) Subject to subsection (4), the amount of a surcharge made under this Part shall be recovered as the Director of Finance and Planning may direct and may be deducted from any salary, pension or other emoluments of the person surcharged.
- (4) The following rules shall apply with respect to the recovery of a surcharge—
 - (a) a monthly instalment payable in respect of a surcharge shall not exceed $\frac{1}{4}$ of the gross monthly salary or pension of the person surcharged; and
 - (b) where the person surcharged is due to be paid any monies by the Government other than by way of salary or pension or other emolument, the Director of Finance and Planning may require the amount of any surcharge imposed on that person to be deducted from such monies in whole or in part as he or she considers just and reasonable.
- (5) This section does not prejudice the right of Government to sue for and recover the amount of any surcharge as a civil debt due to the Crown.

**PART 11
STATUTORY BODIES****51. DEFINITIONS AND APPLICATION**

- (1) In this Part—

“appropriate Minister” means the Minister under whose portfolio the statutory body in question falls;

- (2) Sections 52 and 53 apply to a statutory body unless there are other provisions made in the law establishing that statutory body.
- (3) Sections 52 and 53 apply to all statutory bodies unless a contrary intention is contained in the enactment establishing such statutory body.

52. ESTIMATES OF EXPENDITURE

- (1) A statutory body shall, 3 months before the commencement of each financial year of that statutory body, submit to the appropriate Minister for his or her approval, estimates of its recurrent and capital expenditure and the financing thereof for that year in such form as the Minister directs.
- (2) The appropriate Minister shall, before the commencement of each financial year, submit to the Minister for approval the estimates of recurrent and capital expenditure and the financing thereof in respect of each statutory body falling under his or her portfolio.
- (3) A statutory body shall, whenever the appropriate Minister or the Minister directs, furnish any further information in relation to its estimates of recurrent and capital expenditure and the financing thereof as may be required.
- (4) The estimates of recurrent and capital expenditure and the financing thereof as approved by the Minister shall not be altered without the approval of the Minister.
- (5) The appropriate Minister shall lay the estimates approved by the Minister under subsection (2), before Parliament at its next sitting following the receipt of such estimates.

53. ANNUAL REPORT AND ACCOUNTS

- (1) A statutory body shall, as soon as possible and in any case not later than 3 months after the end of its financial year, submit an annual report to the appropriate Minister as the Minister may direct.
- (2) An annual report shall include a balance sheet, an income and expenditure statement and the report of the auditor on the accounts of the statutory body.

- (3) On receipt of the annual report, the accounts and the auditor's report, the appropriate Minister shall lay them before Parliament at its next sitting.

PART 12

MISCELLANEOUS PROVISIONS

54. RULES AND REGULATIONS

- (1) Subject to this section, the Minister may make such rules or regulations as appear to him or her to be necessary and expedient for the proper carrying out of the intent and purpose of this Act and, in particular, may make rules or regulations in respect of financial and accounting matters.
- (2) Without restricting the generality of subsection (1) any rules or regulations made by the Minister may provide for—
 - (a) the collection, custody, issue, expenditure, due accounting for, care and management of all public funds;
 - (b) the effectual record, examination, inspection and internal check of all receipts, payments and expenditure;
 - (c) the forms of all accounts, books, documents and reports whatsoever required for the proper accounting for public monies and public stores;
 - (d) the purchase, safe custody, issue, sale or other disposal or write-off of stores and other property of the Government and the proper accounting for and stock-taking of such stores and property;
 - (e) the custody, handling and proper accounting for stamps, investments, securities and negotiable instruments whether the property of the Government of Saint Lucia or on deposit with or entrusted to the Government or to any officer in his or her official capacity or to any other person;
 - (f) the reporting of losses by whatever means of public money, stamps, accounting or accountable documents of whatever kind and public stores, and the reporting of damage to or destruction of any property of the Government;

- (g) the issue of public tenders, the powers and duties of the Tenders Board, and the award of contracts;

55. FORMS

Subject to section 54(2)(c), any administrative forms that are required or necessary for the purposes of this Act or any rules or regulations made under it shall be in such form as the Accountant General approves.

FINANCIAL REGULATIONS

ARRANGEMENT OF REGULATIONS

Regulation

PART 1	41
PRELIMINARY	41
1. Short title.....	41
2. Interpretation.....	41
3. Reference to Director of Finance and Planning	41
 PART 2	 42
ACCOUNTING OFFICERS	42
4. Accountant general	42
5. Accounting officer	43
6. Disagreement with minister	44
7. Public accounts committee	44
8. Continuing responsibility of accounting officer	44
 PART 3	 45
ACCOUNTS	45
9. Accounting unit	45
10. Vote accounting	45
11. Records relating work to cost.....	46
12. Charges incurred by external agents	47
13. Sufficiency of votes	47
14. Review of expenditure.....	47
15. Commitments	47
16. Use of vote balances.....	47
17. Charges incurred by procurement agents	48
18. Advance or suspense accounts	48
19. Form of accounts	48
20. Security of accounts.....	49
21. Alternation of accounts and documents	49
22. Use of green pencil and ink.....	50
23. Inspection of accounts	50
 PART 4	 50
SUB-ACCOUNTANTS	50
24. Sub-accountant's accounts	50

PART 5	50
PREPARATION OF ESTIMATES	50
25. Revenue estimates	50
26. Expenditure estimates	51
27. Economy in estimating	51
28. Inclusion of commitments	51
29. New expenditure proposals	52
30. Inclusion does not imply sanction	52
31. Estimates to be accurately stated	52
32. Supporting statements	52
33. Separation of estimates	53
34. Estimates of statutory bodies	53
PART 6	53
RESTRICTIONS ON EXPENDITURE	53
35. Numbering of warrants	53
36. Reserved vote	54
37. Liability of officers	54
PART 7	54
PAYMENT AND COLLECTION OF REVENUE	54
38. Responsibility of accounting officers	54
39. Liability of collector of revenue	55
40. Responsibility of police	55
41. Record to be kept	56
42. Reports of arrears of revenue	56
PART 8	56
RECEIPT OF PUBLIC MONEY	56
43. Receipts of money to be accounted for	56
44. Receipts of public money to be vouched	56
45. Receipts to be issued to and by collectors of revenue	57
46. Lodgements	57
47. Verification of receipts	57
48. Receipts by other officers	58
49. Alterations in paying-in slips	58
50. Alterations in receipts	58
51. Cancellation of receipts	58
52. Lost receipt	58
53. Public notice regarding receipts	59
54. Facsimile signature stamps prohibited	59
55. Maintenance of cash accounts	59
56. Receipts re cash accounts	59
57. Verification of cash accounts	59
58. Responsibility of accounting officers re: cash account	59
59. Receipt forms	59
60. Issue of receipt forms	60
61. Director of Audit to be advised of issues	60
62. Custody of receipt forms	60
63. Used receipt forms	60
64. Obsolete receipt forms	61

Revision Date: 31 Dec 2005

65.	Responsibility for checking receipt forms	61
66.	Transfer of receipt forms	61
67.	Stock register	61
68.	Half-yearly returns of receipt forms	62

PART 9 **62**

PAYMENTS **62**

69.	Authority for payment	62
70.	Unauthorised payment	62
71.	Payment instrument	63
72.	Responsibility when signing	63
73.	Alternations in paying-in slips	64
74.	Payment instrument to be certified	64
75.	Certifying officers to exercise care	65
76.	Payment instruments to be written and signed in ink	65
77.	Original instrument be signed	65
78.	Payment instrument to be pre-audited	65
79.	Payment to persons named in instrument and others	66
80.	Lost payment instruments	66
81.	Payments to be made within the financial year	67
82.	Departmental warrant	67

PART 10 **67**

SALARIES, WAGES AND ALLOWANCES **67**

83.	Records to be kept	67
84.	Authority for payment of salaries	68
85.	Unpaid salaries and wages	68
86.	Salaries and wages unpaid for more than 3 months	68
87.	Daily paid workers	68
88.	Overtime	69
89.	Computation of salaries	69
90.	Certificates of salaries	69
91.	Delayed claims	70

PART 11 **70**

PENSIONS **70**

92.	Records of retiring benefits	70
93.	Notice of retirement	70
94.	Deferred payments of retiring benefits	71

PART 12 **71**

RECOVERY OF OVERPAYMENTS **71**

95.	Unauthorised or incorrect payment	71
96.	Steps to recover unauthorised payment or overpayment	71
97.	Crediting recovered	72

PART 13 **72**

DEPOSITS **72**

98.	Deposit accounts	72
99.	Payments from deposit accounts	72

100.	Accounts not to be exceeded.....	72
101.	Suspense accounts.....	72
PART 14		73
EXPENDITURE FROM LOANS		73
102.	Expenditure from loans prohibited	73
PART 15		73
ADVANCES		73
103.	Advances to officers.....	73
104.	Advances to non-public officers	73
105.	Recovery of advances	74
PART 16		74
IMPRESTS		74
106.	Purpose of imprests	74
107.	Payments from imprests	74
108.	Accounting for imprests	74
109.	Imprest cash account.....	75
110.	Reimbursements of imprest payments.....	75
111.	Retirement of imprest.....	75
112.	Duration of responsibility imprest	75
PART 17		75
BANK ACCOUNTS		75
113.	Opening of bank accounts	75
114.	Overdrafts prohibited	76
115.	Cash register to be maintained	76
116.	Reconciliation accounts	76
PART 18		76
CHEQUES		76
117.	Cheques to be signed	76
118.	Computerised cheques	77
119.	Cheque books to be secured	77
120.	Spoilt cheques	77
121.	Cheques may be accepted in payment.....	77
122.	Cheques to be lodged.....	78
123.	Dishonoured cheques	78
124.	Cheques not to be encashed	78
PART 19		78
DIRECT DEPOSIT		78
125.	Direct deposit	78
126.	Form of deposit	79
127.	Authentication of direct deposit.....	79
128.	Termination of direct deposit.....	80

PART 20	80
CUSTODY OF CASH, STAMPS, RECEIPT BOOKS SECURITIES, KEYS, ETC	80
129. Security of cash	80
130. Security of stamps, securities, receipt forms, etc	80
131. Control of securities	81
132. Securing of securities	81
133. Provision of strong room and safes	81
134. Inventory of safes and strong rooms	81
135. Custody of keys	81
136. Loss of keys	82
137. Repairs to safes and strong rooms	82
138. Private money and effects	82
PART 21	83
HANDING OVER OF CASH, STAMPS, RECEIPT FORMS, CHEQUE BOOKS AND KEYS	83
139. Handing over statement	83
140. Items handed over to be checked	83
141. Absence of officer handing over	83
PART 22	84
BOARDS OF SURVEY OF CASH AND STAMPS	84
142. Appointment of Boards of Survey	84
143. Constitution of boards of survey	84
144. Duties of boards of survey	84
145. Conduct of board of survey	85
146. Attendance of accounting officers	85
147. Suspension of business during survey	85
148. Procedure when survey exceeds a day	85
149. Report of the board of survey	85
150. Report on substantial shortages	86
PART 23	86
SHORTAGE OR LOSS OF MONEY, STAMPS, SECURITIES AND OTHER FINANCIAL INSTRUMENTS	86
151. Shortage and loss to be reported immediately	86
152. Loss or irregularity discovered by audit	86
153. Investigation and recommendations	87
154. Accounting for shortages and losses	88
155. Write-off of losses	88
PART 24	88
ACCOUNTING RECORDS	88
156. Custody of accounting records	88
157. Destruction of accounting records	89

PART 25	89
SPECIAL FUNDS AND TRUST FUNDS	89
158. Administration of special funds	89
159. Dissolution of special funds	90
160. Administration of trust funds	90
PART 26	91
MISCELLANEOUS	91
161. Forms.....	91

FINANCIAL REGULATIONS – SECTION 54

(Statutory Instrument 36/1997)

Commencement [1 April 1997]

PART 1 PRELIMINARY

1. SHORT TITLE

These Regulations may be cited as the Financial Regulations.

2. INTERPRETATION

(1) In these Regulations—

“**Act**” means the Finance (Administration) Act;

“**commitment incurred**” means any liability in respect of goods or services supplied and received by a Government Department;

“**department**” means a Ministry or a non-ministerial department of Government;

“**head of division**” means an officer who is in charge of a division of a department;

“**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 recognized cash accounts, the transactions in which are accounted for to the Accountant General and subsequently embodied in the final public accounts of Saint Lucia.

(2) Any word or phrase defined in the Finance (Administration) Act shall bear a corresponding meaning in these Regulations.

3. REFERENCE TO DIRECTOR OF FINANCE AND PLANNING

Where any doubt exists in respect of any duties or responsibilities of any person or procedures to be followed in carrying out the

provisions of these Regulations the matter shall be referred to the Director of Finance and Planning for his or her directions.

PART 2

ACCOUNTING OFFICERS

4. ACCOUNTANT GENERAL

- (1) The Accountant General is designated chief accounting officer and shall be responsible for the accounting arrangements in all Departments.
- (2) Subject to section 5 of the Act, the duties of the Accountant General shall be—
 - (a) to control the issues out of the Consolidated Fund and ensure that no payment is made which has not been authorised in accordance with PART 6 of the Act;
 - (b) to control issues out of other funds authorised by the Minister and to ensure that no payment is made except for the purpose so authorised;
 - (c) to maintain accounts of all appropriations made by Parliament;
 - (d) to ensure that there is sufficient unencumbered balance available out of every appropriation to discharge any commitments payable during the financial year in which the commitment is made;
 - (e) to pre-audit or examine before issue all vouchers, invoices and acquittances for payment of money in order to ensure that they comply with these Regulations;
 - (f) to provide accounting services to Departments in connection with the collection of revenue and the expenditure of public monies;
 - (g) to exercise control over all officers in his or her Department and sub-accountants entrusted with the receipt or payment of public monies and to take precautions by the maintenance of efficient internal controls and checks, including surprise inspections, against the occurrence of fraud, embezzlement or negligence;

- (h) to act as custodian of all Government securities and other financial instruments;
- (i) to receive all monies accruing to the Consolidated Fund and other funds entrusted to him or her;
- (j) to maintain the central financial accounts of Government including revenue, expenditure, assets and liabilities;
- (k) to prepare monthly and annual financial statements and periodic and special accounting and financial statements as are required for audit and management purposes.

5. ACCOUNTING OFFICER

- (1) Subject to section 6 of the Act, an accounting officer shall be responsible for ensuring that—
 - (a) the financial business of Government for which he or she is responsible is properly conducted;
 - (b) the public funds entrusted to his or her care are properly safeguarded and are applied only to the purposes approved by Parliament;
 - (c) all payments from the votes or funds under his or her control are properly authorised;
 - (d) any information required by the Accountant General and the Director of Audit concerning his or her accounts is promptly made available;
 - (e) departmental records are maintained in accordance with these Rules and any other accounting instructions issued by the Accountant General;
 - (f) an efficient system of internal control with respect to all financial transactions is maintained;
 - (g) his or her financial and accounting records are produced for audit on demand by the Director of Audit.
- (2) An accounting officer shall respond promptly to any query addressed to him or her by the Accountant General or by the Director of Audit giving full particulars of the information required.
- (3) Any such reply shall be furnished within 14 days and if a complete reply cannot be given an interim reply shall be supplied.

- (4) An accounting officer shall immediately bring to the notice of the Accountant General and the Permanent Secretary, Personnel, any incompetence or repeated carelessness on the part of a subordinate officer involved in the collection, expenditure and accounting for, public funds.

6. DISAGREEMENT WITH MINISTER

- (1) If, in the exercise of his or her responsibilities under regulation 5, an accounting officer disagrees with the Minister under whose portfolio his or her department falls upon any matter affecting the financial administration of his or her Department, he or she shall put his or her objections in writing and place on record his or her disagreement with any decision made by the Minister concerned.
- (2) If the Minister concerned adheres to his or her decision, the accounting officer shall accept it and act thereon only on the written instructions of the Minister concerned, making reference to such decision if the need arises for him or her to defend his or her action.
- (3) Copies of his or her objections and the instruction given by the Minister concerned shall be forwarded by the accounting officer to the Director of Finance and Planning, the Accountant General and the Director of Audit.

7. PUBLIC ACCOUNTS COMMITTEE

An accounting officer is answerable to Parliament through the Public Accounts Committee for the carrying out of his or her responsibilities under regulations 5.

8. CONTINUING RESPONSIBILITY OF ACCOUNTING OFFICER

- (1) An accounting officer is not absolved from his or her responsibility for complying or ensuring compliance with the Act, these Regulations and any instructions given to him or her, or by him or her within the scope of his or her responsibility, by reason of the responsibility of the Accountant General or the Director of Audit in connection with the public accounts and finances.

- (2) An accounting officer shall not be relieved from responsibility for any act which he or she is required to perform by the Act, these Regulations and any instructions given to him or her, the performance of which he or she has delegated to an officer subordinate to him or her.
- (3) Where it is proved to the satisfaction of the Director of Finance and Planning an officer to whom an accounting officer has delegated authority, for the doing of an act, has exceeded the authority delegated to him or her, then that officer shall be held jointly responsible with the accounting officer.

PART 3 ACCOUNTS

9. ACCOUNTING UNIT

- (1) There shall be an accounting unit in each Department under the overall supervision of the accounting officer.
- (2) The accounting officer shall ensure that proper arrangements are made in the unit for the disposal of its work.

10. VOTE ACCOUNTING

- (1) Expenditure shall be classified in strict compliance with the approved Estimates.
- (2) An accounting officer shall maintain control over expenditure of his or her Department to ensure that the amounts provided in the Estimates are not exceeded.
- (3) Under his or her obligation under this regulation, an accounting officer shall keep a departmental vote account in the approved form which shall clearly show at all times in respect of each service—
 - (a) the original amount approved by Parliament for the year;
 - (b) supplementary amounts approved by Parliament;
 - (c) the amount, if any, reserved by the Minister;
 - (d) reallocations made by the Minister under section 23 of the Act;

- (e) virements approved by the Director of Finance and Planning under section 24 of the Act;
 - (f) credits to the vote;
 - (g) transfers to be added or deleted;
 - (h) charges or payments made against the vote;
 - (i) expenditure to date;
 - (j) actual balance on the vote;
 - (k) outstanding commitments;
 - (l) uncommitted balance on the vote.
- (4) Vote accounts shall be maintained in the following manner—
- (a) as soon as a voucher is authorised for payment it shall be entered in the vote account and the entry initialled by the accounting officer or any officer authorised by him or her to do so;
 - (b) the accounting officer or the officer authorised by him or her shall ensure that expenditure commitments in respect of goods invoiced but not yet paid for, and all other commitments are noted in the commitments column of the vote account;
 - (c) at the end of every month the vote account shall be reconciled item by item with the Accountant General's accounts;
 - (d) liabilities, including outstanding commitments, incurred but not paid during the financial year must be charged to the appropriate vote account at the end of the financial year.

11. RECORDS RELATING WORK TO COST

- (1) Where expenditure covers a variety of services or projects, accounting officers shall maintain appropriate departmental accounts to enable them to control the progress of each service or project.
- (2) Separate accounts must be maintained for each service or project.

12. CHARGES INCURRED BY EXTERNAL AGENTS

Where any charge is incurred by an external agent or agency against any loan or grant in respect of which an appropriation has been made, it is the duty of the accounting officer to ensure that the charge is brought to account against the appropriate vote.

13. SUFFICIENCY OF VOTES

Accounting officers shall ensure that at all times the balance of votes are sufficient to meet all commitments against the vote for the remainder of the year.

14. REVIEW OF EXPENDITURE

Accounting officers shall undertake regular reviews of their vote accounts and report any unfavourable trends to the Director of Finance and Planning.

15. COMMITMENTS

- (1) A commitment incurred before the end of a financial year for goods or services or any amounts due or owing under a contract that remains unpaid at the end of the financial year shall be recorded as a charge against the vote to which it relates and credited to a deposit account.
- (2) Subject to paragraph (3), payment may be made from a deposit account for the purpose of settling a commitment recorded as a charge against the vote in accordance with paragraph (1).
- (3) Any payment made in respect of a commitment that is in excess of the amount charged under paragraph (1) shall—
 - (a) be charged against the appropriate vote in the year in which the payment is made; and
 - (b) be a reduction of the amount available for spending under the vote.

16. USE OF VOTE BALANCES

- (1) The unexpended portion of any vote shall not be used for the purpose of setting up any reserve to meet future payments and

shall not be carried to a deposit or suspense account except with the approval of the Director of Finance and Planning.

- (2) Stores may not be drawn from unallocated stores or purchased for use before they are required so as to utilise balances in the vote account which would otherwise lapse at the end of the financial year.
- (3) Expenditure properly chargeable to the account of a financial year shall not be deferred or placed in suspense for the purpose of avoiding an excess in the vote account for that financial year.

17. CHARGES INCURRED BY PROCUREMENT AGENTS

- (1) An accounting officer shall be notified by the Accountant General of any charges incurred through procurement agents against the votes under his or her control and such charges shall be duly recorded in his or her vote accounts.
- (2) A copy of the debit advice issued by the Accountant General shall be returned to him or her endorsed by the accounting officer that the charges have been entered in his or her vote account.

18. ADVANCE OR SUSPENSE ACCOUNTS

- (1) The authority of the Director of Finance and Planning is required for opening any personal advance account.
- (2) The Accountant General may authorise temporary advance accounts incidental to the business of Government if such account is cleared by the end of the financial year.
- (3) Suspense accounts may be opened only when the incidence of a charge is not known and in such cases prompt action shall be taken to determine the incidence of the charge and to remove the charge from the suspense account to the appropriate vote account.

19. FORM OF ACCOUNTS

- (1) Accounts may be maintained in the form approved by the Accountant General.

- (2) Without limiting the generality of paragraph (1), the Accountant General may give approval for accounts to be kept—
 - (a) in bound or loose-leaf registers;
 - (b) in photographic film;
 - (c) by any system of mechanical or electronic data processing;
 - (d) by any other information storage device that is capable of reproducing information required in intelligible written form within a reasonable period of time.

20. SECURITY OF ACCOUNTS

- (1) The pages of all account books must be serially numbered.
- (2) Where mechanical or electronic devices are used to maintain and store accounts the Accountant General in consultation with the Director of Audit shall take such reasonable steps to ensure that—
 - (a) adequate measures shall be taken to secure the accounts against unauthorised entry;
 - (b) the pages of all print-outs of the accounts shall be serially numbered and secured in a binder.
- (3) Computer tapes, discs, diskettes or other mechanical or electronic devices used for recording accounts or accounting data, when not in use, shall be secured by the accounting officer.
- (4) Computer tapes, discs, diskettes or other mechanical or electronic devices used for recording accounts or accounting data shall not be erased except on the authority of the accounting officer.
- (5) Cards or loose leaves issued for use shall not be removed or destroyed without the authority of the accounting officer.

21. ALTERNATION OF ACCOUNTS AND DOCUMENTS

Audited accounts and documents shall not be altered without the consent in writing of the Director of Audit.

22. USE OF GREEN PENCIL AND INK

The use of green pencil and ink on account books and records is reserved for audit purposes and is prohibited to all other officers.

23. INSPECTION OF ACCOUNTS

- (1) The Accountant General shall, without giving notice, cause inspection of the accounts of Departments.
- (2) The Director of Finance and Planning shall be informed of any irregularity in connection with such accounts that may have been discovered.

**PART 4
SUB-ACCOUNTANTS****24. SUB-ACCOUNTANT'S ACCOUNTS**

- (1) Every sub-accountant shall maintain records as may be required by the Accountant General.
- (2) Every sub-accountant shall balance his or her cash account daily, and details of the cash on hand at the close of business each day shall be shown in the cash register.
- (3) A monthly reconciliation between the opening and closing cash balances and the totals of receipts and payments shall be prepared by each sub-accountant and endorsed in the cash register.

**PART 5
PREPARATION OF ESTIMATES****25. REVENUE ESTIMATES**

- (1) Accounting officers shall in each year, before the deadline stipulated by the Director of Finance and Planning, submit to him or her in the form as may be approved for the purpose, estimates of the sums of revenue to be collected by their Departments in the following financial year together with revised estimates of revenue collection in respect of the current

financial year and forecasts in respect of the 2 financial years succeeding the following financial year.

- (2) Accounting officers shall review the estimates of revenue for the current financial year and the following financial year on the last working day of the month of March in each year and shall inform the Director of Finance and Planning of changes that appear to be necessary.

26. EXPENDITURE ESTIMATES

Accounting officers shall in each year, by the deadline stipulated by the Director of Finance and Planning, submit to him or her in the form as may be approved for the purpose, estimates of the sums required for recurrent and capital expenditure to be incurred by their Departments during the following financial year together with revised estimates of expenditure in respect of the current financial year and forecasts in respect of the 2 financial years succeeding the following financial year.

27. ECONOMY IN ESTIMATING

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 a reasonable cost;
- (c) that new projects or programmes are analysed in detail giving—
 - (i) the financial requirements for the budget years,
 - (ii) an operation plan covering material and other inputs and personnel required; and
- (d) that public funds are spent to the best advantage.

28. INCLUSION OF COMMITMENTS

Accounting officers shall ensure that—

- (a) all Cabinet Conclusions which affect their estimates are adequately provided for;

- (b) all known commitments arising out of the implementation of any project or programme are included in the expenditure estimates.

29. NEW EXPENDITURE PROPOSALS

- (1) Proposals for new staff positions, increases in salary (other than normal increments) or new or expanded services shall not be included in the estimates of expenditure unless prior approval has been obtained from the Minister.
- (2) Recommendations in respect of subsection (1) should be submitted to the Director of Finance and Planning not later than June in each year unless otherwise directed.
- (3) Each proposal should be submitted separately with a full explanation together with relevant extracts from any prior correspondence or report.

30. INCLUSION DOES NOT IMPLY SANCTION

Authority for expenditure shall not be inferred from the fact that provision for such expenditure has been included in the draft estimates, and no such authority shall be taken to exist until the approval of Parliament has been obtained.

31. ESTIMATES TO BE ACCURATELY STATED

- (1) Estimates shall be stated to the nearest \$100, shall be accurate and shall be based on the latest current information on revenue and expenditure trends.
- (2) Explanations must be given for any marked difference between—
 - (a) the original and revised estimates for current financial year; and
 - (b) the revised estimates for the current financial year and the estimates for the following financial year.

32. SUPPORTING STATEMENTS

Except where the Minister or any officer authorised by him or her 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 dates on which increments (if any) will accrue to them, the actual salary payable to each officer in the current financial year and the salary provided for each officer in the following financial year.

33. SEPARATION OF ESTIMATES

- (1) Estimates of expenditure shall show separately items of recurrent and non-recurrent expenditure.
- (2) Accounting officers shall clearly indicate in respect of each item in the draft estimates which sums are to be appropriated by Parliament and which sums are already charged upon the Consolidated Fund by the Constitution or provided for under any enactment, and in all cases reference should be made to the relevant section of the Constitution or the law, as the case may be.

34. ESTIMATES OF STATUTORY BODIES

Where any law creating a statutory body or other similar body requires that its annual budget be approved by Government, that body shall comply with any specific instructions which may be given by the Minister or any officer authorised by him or her.

PART 6 RESTRICTIONS ON EXPENDITURE

35. NUMBERING OF WARRANTS

- (1) All warrants issued under Part 5 of the Act must be classified according to type and numbered serially in respect of each financial year.
- (2) Copies of warrants issued should be distributed to the Accountant General, the Director of Audit and to the accounting officer concerned.

36. RESERVED VOTE

- (1) Where the Minister, in the exercise of his or her powers under section 27(2) of the Act, reserves any item of expenditure he or she shall indicate such reservation in the general warrant or provisional general warrant, as the case may be, issued by him or her or by letter under his or her hand addressed to the accounting officer concerned.
- (2) Where an accounting officer considers expenditure essential under a vote for which he or she is responsible but which has been reserved, he or she shall apply to the Minister for the release of the whole or part of the amount reserved.
- (3) In any application under paragraph (2) the accounting officer shall give full reasons why the release is necessary and, in particular, any reason why expenditure should not be deferred.
- (4) A copy of the authority to incur expenditure under a reserved vote shall be sent to the Accountant General, the Director of Audit and the accounting officer concerned.

37. LIABILITY OF OFFICERS

An accounting officer and any officer duly authorised by him or her, incurring expenditure in excess of amounts appropriated or otherwise approved by the Minister or the Director of Finance and Planning, as the case may be, or incurring expenditure without proper authority, shall be liable either jointly or severally, under PART 10 of the Act.

PART 7 PAYMENT AND COLLECTION OF REVENUE

38. RESPONSIBILITY OF ACCOUNTING OFFICERS

- (1) Accounting officers are responsible for the prompt collection of all revenue relating to their Departments.
- (2) It is the duty of accounting officers to ensure that—
 - (a) persons indebted to Government are informed by notice of all debts about to fall due or which become due by that notice;

- (b) such persons are reminded of debts which have become due—
 - (i) by regular request or demand for payment, or
 - (ii) where the debt is in the nature of an annual or periodic licence fee, by adequate notification in the Saint Lucia Gazette and any newspaper circulating in Saint Lucia or by notice on the radio or television;
 - (c) prompt action is taken for the collection of the debts in a court of competent jurisdiction or by any other legal process;
 - (d) cases referred to court for prosecution are actively pursued and that any court orders are executed;
 - (e) any difficulty experienced in the collection of any monies due to the Government is reported to the Director of Finance and Planning and the Accountant General.
- (3) Accounting officers shall ensure that all claims in respect of expenditure against externally financed projects are promptly submitted for reimbursement and that reimbursements received are correctly accounted for and brought into revenue.

39. LIABILITY OF COLLECTOR OF REVENUE

Where any debt due to Government becomes unrecoverable and there has been unreasonable delay by a responsible officer in making a request or demand for payment or in instituting legal action for the recovery of such debt, such officer is liable under section 45(2) of the Act.

40. RESPONSIBILITY OF POLICE

- (1) It is the duty of the police to ensure that all persons are in possession of licences which they are required by law to possess.
- (2) The Commissioner of Police shall issue reminders to police officers of the dates on which the various licence fees fall due for payment.

41. RECORD TO BE KEPT

A record should be kept in each Department of—

- (a) the date of issue of all notices of debts about to become due or which become due by such notice;
- (b) the date of issue of all requests or demands for payment of debts which have become due;
- (c) the date on which legal action was instituted for the recovery of overdue debts.

42. REPORTS OF ARREARS OF REVENUE

- (1) Accounting officers responsible for the collection of revenue shall submit to the Accountant General annual returns of arrears of revenue and monthly reports of arrears of revenue recovered.
- (2) Returns and reports must be rendered in the form approved by the Accountant General and must reach him or her not later than one month after the end of each period indicated in subsection (3).
- (3) Annual returns shall be submitted in respect of each financial year ending 31 March.
- (4) Annual returns or monthly reports shall be submitted by each accounting officer whether or not arrears have accrued or recovery made as the case may be in his or her department.

**PART 8
RECEIPT OF PUBLIC MONEY**

43. RECEIPTS OF MONEY TO BE ACCOUNTED FOR

All receipts of public money shall be properly accounted for in such books or records of account as may be prescribed.

44. RECEIPTS OF PUBLIC MONEY TO BE VOUCHERED

All receipt entries in the accounts must be vouched for in the form approved by the Accountant General.

45. RECEIPTS TO BE ISSUED TO AND BY COLLECTORS OF REVENUE

- (1) A collector of revenue other than a sub-accountant who receives any duties, taxes, licences, fees, levies, rents or other public monies, whether or not forming part of the revenues of the Government of Saint Lucia shall pay the whole of the amounts received daily either into a bank to the credit of the Consolidated Fund Services Account or to the Accountant General or to a sub-accountant and shall obtain a receipt for the amounts paid in.
- (2) A collector of revenue shall issue an official receipt for each sum received by him or her except that, in the case of the Comptroller of Customs, a duly stamped, signed and numbered copy of a customs entry shall serve as a receipt.

46. LODGEMENTS

A collector of revenue or a sub-accountant who deposits money into a bank shall obtain from the bank a deposit receipt for the amount of the deposit in such form as the Accountant General may approve.

47. VERIFICATION OF RECEIPTS

- (1) All payments of money or submissions of deposit receipts to the Accountant General or to a sub-accountant shall be supported by—
 - (a) a paying-in slip quoting the serial numbers of the receipts issued by the collector of revenue in respect thereof; and
 - (b) the used receipt books from which the receipts were issued; or
 - (c) a certified statement of a computer print-out showing details of all receipts issued.
- (2) The Accountant General or the sub-accountant as the case may be shall verify the serial numbers of the receipts appearing on the paying-in slip and enter the serial number of the paying-in slip on the Treasury Receipt issued by him or her.
- (3) Deposit receipts shall be submitted to the Accountant General at the earliest opportunity after the deposit was made.

48. RECEIPTS BY OTHER OFFICERS

Whenever an officer or a person other than the Accountant General, a sub-accountant or a collector of revenue receives public money he or she shall as soon as possible pay it to the Accountant General or a sub-accountant or a collector of revenue and obtain a receipt for it.

49. ALTERATIONS IN PAYING-IN SLIPS

Any alterations in paying-in slips must be initialled by the payer.

50. ALTERNATIONS IN RECEIPTS

- (1) Revenue receipts shall be issued in serial number order and they shall not be altered in any way without the approval of the Accountant General.
- (2) Revenue receipt books shall not be cut or divided; and where electronic systems are in use, measures shall be taken to secure the receipt-writing device.
- (3) Alterations shall not be made in the amounts shown as received on receipts or licences.

51. CANCELLATION OF RECEIPTS

- (1) When it becomes necessary to cancel a receipt all copies bearing the same serial number shall be endorsed "Cancelled" and signed by a responsible officer and securely attached to the relevant receipt book.
- (2) Where electronic systems are in use, the cancellation of a receipt should be done in accordance with procedures approved by the Accountant General.

52. LOST RECEIPT

- (1) If an issued receipt is lost and a copy is applied for, a certified true copy on departmental stationery may be furnished; but a new receipt shall not be issued from a receipt book or electronic system.
- (2) In no case may a duplicate copy of a receipt or licence be issued except with the approval of the Accountant General.

53. PUBLIC NOTICE REGARDING RECEIPTS

Accounting officers shall display in each office where money is collected a notice stating that a printed official receipt must be obtained by every person paying money to the account of Government.

54. FACSIMILE SIGNATURE STAMPS PROHIBITED

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

55. MAINTENANCE OF CASH ACCOUNTS

All collectors of revenue shall be required to maintain a manual or electronic cash account in a form approved by the Accountant General.

56. RECEIPTS RE CASH ACCOUNTS

Every revenue receipt issued for money received shall be entered in serial order number in the cash account.

57. VERIFICATION OF CASH ACCOUNTS

Collectors of revenue shall submit their cash accounts at intervals not exceeding one month to the Accountant General or to a sub-accountant for verification and certification of any amounts paid in.

58. RESPONSIBILITY OF ACCOUNTING OFFICERS RE: CASH ACCOUNT

The examination of a cash account by the Accountant General or a sub-accountant shall not in any way absolve an accounting officer from his or her responsibilities under regulation 5.

59. RECEIPT FORMS

(1) All licences, permits, certificates, passage orders and other documents on which payments are received shall be issued from receipt forms capable of producing one or more duplicate

copies or a counterfoil; and printed receipt forms shall be bound and pre-numbered serially.

- (2) When a specially printed receipt has not been prescribed a general revenue receipt shall be used.
- (3) Despite paragraphs (1) and (2), the Accountant General may approve the forms to be used in the receipt of revenue.
- (4) For the purposes of this regulation and regulations 60 and 61 “general revenue receipt” includes all forms, licences, permits, tickets, discs, electronic devices approved by the Accountant General for use in the collection of revenue.

60. ISSUE OF RECEIPT FORMS

- (1) General revenue receipt forms shall not be issued to persons other than authorised collectors of revenue.
- (2) The Accountant General shall order the printing of general receipt forms and the manufacture of plates, discs or other forms of articles used in acknowledgement of receipt of revenue.

61. DIRECTOR OF AUDIT TO BE ADVISED OF ISSUES

The Director of Audit shall be advised of all issues of general revenue receipt forms made by the Government Printing Office.

62. CUSTODY OF RECEIPT FORMS

- (1) All revenue receipt forms of whatever description shall be secured in the custody of the collector of revenue or an officer authorised by him or her.
- (2) An officer to whom revenue receipt forms have been issued for use shall be responsible for them until they have been returned to the collector of revenue.

63. USED RECEIPT FORMS

Used receipt forms shall be retained by the collector of revenue until they have been checked by an officer from the Audit Department, and

audited used forms shall be returned immediately after audit to the Accountant General.

64. OBSOLETE RECEIPT FORMS

Revenue receipt forms which are obsolete and no longer required for use shall be listed and returned to the Accountant General; a copy of the list acknowledged by the Accountant General shall be retained by the collector of revenue.

65. RESPONSIBILITY FOR CHECKING RECEIPT FORMS

- (1) Revenue receipt forms shall be carefully checked on receipt and the officer receiving such receipt forms shall certify to that effect.
- (2) Any error either in the numbering or in the quantity supplied shall be reported immediately to the Accountant General and the Director of Audit.

66. TRANSFER OF RECEIPT FORMS

Revenue receipt forms shall not be transferred from one officer to another without the consent of the Accountant General, provided that in the case of the handing over of responsibilities from one officer to another a transfer may be made after the signing of a handing over statement by the officer receiving the revenue receipt forms and the officer handing over.

67. STOCK REGISTER

- (1) The Accountant General shall maintain a stock register showing the receipt, issues and balances of each type of revenue receipt form.
- (2) Every collector of revenue holding stocks of revenue receipt forms shall maintain a stock register as approved by the Accountant General.
- (3) Each bound book of revenue receipt forms received or issued for use shall be entered on a separate line and a separate page shall be reserved for each type of revenue receipt form.

68. HALF-YEARLY RETURNS OF RECEIPT FORMS

- (1) Every collector of revenue having the custody of revenue receipt forms, shall render a return on the prescribed form to the Accountant General as at June 30 and December 31 each year, showing every revenue receipt form or book of forms, as the case may be, recorded in his or her stock register with a notation to indicate—
 - (a) whether it is used, partly used or unused;
 - (b) whether audited or not audited;
 - (c) whether returned to the Accountant General or still held in custody.
- (2) Every return shall be checked by the Accountant General and any discrepancy shall be promptly investigated and reported to the Director of Audit.

**PART 9
PAYMENTS****69. AUTHORITY FOR PAYMENT**

Payment shall not be made out of the Consolidated Fund except with the express authority of the Minister which authority shall be given by the Minister under his or her hand by the issue of any one of the following—

- (a) provisional general warrant;
- (b) general warrant;
- (c) advance warrant; or
- (d) imprest warrant.

70. UNAUTHORISED PAYMENT

- (1) Any officer making, allowing or directing any unauthorised payment to be made shall be held personally responsible for the amount of the payment and any officer whose duties require him or her to prepare, submit or check any such payment shall be similarly responsible for the amount of such payment.
- (2) In the event of any unauthorised payment being made in consequence of an incorrect certificate on a voucher or an

invoice, the certifying officer shall be held responsible and may be liable to surcharge.

71. PAYMENT INSTRUMENT

- (1) Every payment made shall be on the authority of an accounting officer or any other officer duly authorised by him or her.
- (2) In executing payment, any one of the following instruments may be used—
 - (a) a payment voucher in the form prescribed;
 - (b) a procurement invoice specifically designed and approved by the Accountant General for use as a payment instrument;
 - (c) a machine-readable instruction that is either transmitted electronically by a data communication network or is recorded on magnetic tape, disk, diskette or other electronic device, accepted for use by the Accountant General.
- (3) The Accountant General shall consult with the Director of Audit on the security of payment instruments adopted for use.
- (4) Every payment instrument shall be in favour of the person to whom payment is due.
- (5) Where the payment instrument is a cheque it shall be in accordance with regulations 117 to 120.

72. RESPONSIBILITY WHEN SIGNING

An Accounting officer or an officer duly authorised by him or her who signs or authorises a payment instrument certifies to the accuracy of every detail set out in the instrument and is responsible for ensuring—

- (a) that the service specified has been satisfactorily delivered;
- (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 for the expenditure in respect of which payment is made;

- (d) that computation and costings have been verified and are arithmetically correct;
- (e) that the person named in the instrument is entitled to receive payment; and
- (f) that stores purchased have been correctly received and put to use or taken on charge.

73. ALTERNATIONS IN PAYING-IN SLIPS

All payment instruments 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;
- (b) be supported by claims, invoices or other relevant documents;
- (c) quote the appropriate authority for expenditure or payment;
- (d) quote the head, sub-head and item number of the Estimates or the appropriate expenditure code in the case of non-appropriated items;
- (e) contain the required certificates and endorsements; and
- (f) contain the amount of the payment in figures in the appropriate column and in words in the appropriate spaces.

74. PAYMENT INSTRUMENT TO BE CERTIFIED

- (1) Every payment instrument shall be certified by an officer duly authorised to do so.
- (2) The power to delegate authority to sign or certify payment instruments rests with the accounting officer.
- (3) The accounting officer shall obtain specimen signatures of all officers to whom he or she has delegated authority to sign or certify payment instruments, one copy of which should be sent to each of the Accountant General and Director of Audit and another copy to be retained by him or her.

- (4) A payment certificate shall be in such form that it cannot be imitated, duplicated or emulated by a person other than the person authorised to certify such payment and any such certificate shall be such that—
- (a) it clearly identifies the person certifying such payment;
 - (b) it involves the use of information which is personally generated at the time of the certification by the person authorised to certify and does not originate from a stored location as part of an automated process; and
 - (c) it can be authenticated by the Accountant General before the payment of settlement is made, and can be audited after the payment or settlement is made.

75. CERTIFYING OFFICERS TO EXERCISE CARE

Every certifying officer shall exercise the greatest care to ensure that certificates they sign are true and correct.

76. PAYMENT INSTRUMENTS TO BE WRITTEN AND SIGNED IN INK

- (1) Except as provided in regulation 71(2)(c), payment instruments shall be written or printed and signed in ink.
- (2) Except as authorised in regulation 118 stamped facsimile signatures should not be used.

77. ORIGINAL INSTRUMENT BE SIGNED

The original copy of each payment instrument must be signed by the certifying officer and the authorising officer, all other copies shall be initialled by the certifying officer and clearly marked “copy not for payment”.

78. PAYMENT INSTRUMENT TO BE PRE-AUDITED

The Accountant General or any officer authorised by him or her before passing any payment instrument for payment, shall ensure—

- (a) that the head, sub-head and item of expenditure charged with the payment is correctly charged according to the Estimates for the current financial year;
- (b) that the authority for the payment is correctly stated;

- (c) that the person signing as accounting officer is properly authorised to do so;
- (d) that the appropriate certificate has been attached to the payment instrument;
- (e) that the amount to be paid is correctly stated in words and figures;
- (f) that the payment represents a fair charge against funds;
- (g) that all alterations on the face of the payment instrument or any particulars related thereto are correctly initialled by the authorised officer;
- (h) that all deductions due to be made from such payment are duly and correctly made.

79. PAYMENT TO PERSONS NAMED IN INSTRUMENT AND OTHERS

- (1) Payments shall be made only to persons named in the payment instrument or their representatives.
- (2) When payment is to be made to a representative of the person named in the payment instrument, the appropriate authority for the payment must be presented to the Accountant General; but such authority shall include powers of attorney, letters of administration and other written warranty of authority or order.
- (3) A copy of the authority presented shall be retained by the Accountant General or a suitable notation shall be made in respect thereof on the payment instrument.

80. LOST PAYMENT INSTRUMENTS

- (1) If an original payment instrument is lost, any payment instrument prepared in substitution therefor shall contain an endorsement that the original has been lost.
- (2) The loss of an original payment instrument shall be noted in the relevant section of the vote account register.
- (3) A payee when presenting for payment a payment instrument which has been prepared in substitution for a lost original payment instrument shall sign an indemnity to refund the full amount paid to him or her in the event of double payment.

81. PAYMENTS TO BE MADE WITHIN THE FINANCIAL YEAR

- (1) An accounting officer shall ensure that payment in respect of any charge incurred during the financial year is made during that financial year.
- (2) Subject to regulation 15 and except with the approval of the Director of Finance and Planning, no payment in respect of a charge incurred during a financial year shall be made in any subsequent period.

82. DEPARTMENTAL WARRANT

- (1) Where it becomes necessary for work to be done by one department on behalf of another, the accounting officer of the department on whose behalf the work is to be done may authorise the accounting officer of the department undertaking the work, by means of a departmental warrant, to incur expenditure against a vote under his or her control.
- (2) An accounting officer to whom such authority is given shall maintain an account of all expenditures incurred against the vote stated in the warrant and shall submit monthly reports in respect thereof to the accounting officer from whom authority was received.
- (3) An accounting officer to whom a warrant is issued shall be personally responsible for all expenditure incurred in excess of the amount stated in the warrant.

**PART 10
SALARIES, WAGES AND ALLOWANCES****83. RECORDS TO BE KEPT**

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

- (a) the rate of salary and any allowance payable;
- (b) the authorised deductions to be made from each 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;
- (f) the establishment position held and the station to which he or she is posted.

84. AUTHORITY FOR PAYMENT OF SALARIES

No salaries, wages or allowances shall be paid in respect of new appointments, acting appointments or changes in office or rates except with the written authority of the person or authority empowered by law to make such appointment or changes.

85. UNPAID SALARIES AND WAGES

Accounting officers shall ensure that unpaid salaries and wages are properly accounted for and secured and that subject to regulation 15 procedures that apply to the regular payment of salaries and wages are applied to the payment of such unpaid salaries and wages.

86. SALARIES AND WAGES UNPAID FOR MORE THEN 3 MONTHS

- (1) Any salaries and wages unpaid for more than 3 months shall be paid to the Accountant General and credited to the account "Deposits: Unpaid Salaries, Wages and Allowances".
- (2) When the payee concerned makes a claim, the accounting officer shall prepare a payment instrument charged to the account "Deposits: Unpaid Salaries, Wages and Allowances" to be sent to the Accountant General for payment.

87. DAILY PAID WORKERS

- (1) Officers employing daily paid workers are required to keep records of the days or hours worked by each worker for the purpose of determining the amount of wages to be paid, gratuities, leave entitlements and similar benefits due to the worker.
- (2) The records referred to in paragraph (1) shall be prepared daily on the spot where the work is being done and shall be open for inspection by any authorised officer.

Revision Date: 31 Dec 2005

- (3) The accounting officer shall arrange that such records are checked before payment is made by officers assigned to such duties in his or her Department.

88. OVERTIME

Whenever overtime is to be paid, the time records shall clearly distinguish between ordinary time and overtime.

89. COMPUTATION OF SALARIES

- (1) Where salaries and allowances are paid by monthly instalments of $\frac{1}{12}$ of the annual rates, such payments shall be final settlements for the periods to which they relate.
- (2) The computation for a broken period of a month shall be made with reference to the number of days in each month.
- (3) Where salaries and allowances are paid by quarterly instalments of $\frac{1}{4}$ of the annual rate the computation for a broken period shall be made with reference to the number of days in each quarter.

90. CERTIFICATES OF SALARIES

- (1) Payment instruments in respect of claims for re-imbursement or allowances shall be certified by the claiming officer.
- (2) The following certificates shall be used as appropriate—
 - (a) for ordinary claims—
“Certified Correct”;
 - (b) for transport allowance—
“I certify that vehicle no. .. has been maintained in running order during the period for which allowance is claimed”;
 - (c) for subsistence allowance—
“I hereby certify that was travelling on duty on the days specified and I am satisfied that the amount claimed in respect of such travel is fair and reasonable”;
 - (d) for claims where supporting receipts or invoices are not obtainable—

“I certify that the charges have been incurred solely upon the public business, receipts/invoices being unobtainable.”

91. DELAYED CLAIMS

Any negligence or delay on the part of officers in presenting claims for reimbursement may result in the claims being totally or partially disallowed by the Accountant General.

PART 11 PENSIONS

92. RECORDS OF RETIRING BENEFITS

The Accountant General shall maintain a record of all approved retiring benefits showing in respect of each retired officer the following—

- (a) the name of the officer and the office held on the date of his or her 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 the pensioner.

93. NOTICE OF RETIREMENT

- (1) Accounting officers shall submit to the Director of Finance and Planning not later than 4 months before the end of each financial year the names and pensionable emoluments of all officers in their department who will be retiring from the public service during the following financial year.
- (2) An officer shall not later than 6 months before the end of a financial year give notice to the accounting officer in his or her

department of his or her intention to retire from the service during the following financial year.

94. DEFERRED PAYMENTS OF RETIRING BENEFITS

Any failure on the part of an officer to give the required amount of notice of his or her intention to retire from the public service may result in the deferment of the payment of any retiring benefits due to him or her in respect of his or her service with Government for not more than one year after such payment is due.

PART 12 RECOVERY OF OVERPAYMENTS

95. UNAUTHORISED OR INCORRECT PAYMENT

When an unauthorised payment or overpayment is discovered the person overpaid shall be informed and the unauthorised or incorrect payment shall be stopped immediately.

96. STEPS TO RECOVER UNAUTHORISED PAYMENT OR OVERPAYMENT

- (1) If the unauthorised payment or overpayment has already been made, the accounting officer shall—
 - (a) take steps to determine liability if any, of the person responsible for the unauthorised payment or overpayment;
 - (b) report the circumstances to the Director of Finance and Planning and copy such report to the Accountant General and the Director of Audit;
 - (c) take steps to recover the unauthorised payment or the amount overpaid.
- (2) In the event of an unauthorised payment or overpayment the accounting officer may, with the written consent of the Director of Finance and Planning, accept proposals for the repayment by instalments of any unauthorised payment or overpayment on such terms and conditions as the Director determines.
- (3) In fixing repayment terms the Director of Finance and Planning shall take cognisance of any voluntary payments made by the

person to whom an unauthorised payment or overpayment was made.

97. CREDITING RECOVERED

- (1) Receipts on account of unauthorised payments or overpayments recovered in respect of expenditure incurred in a previous financial year shall be credited to an appropriate revenue head.
- (2) Unauthorised payments or overpayments recovered in respect of expenditure incurred within the same financial year in which the unauthorised payment or overpayment was made shall be credited to the expenditure vote to which the unauthorised payment or overpayment was charged.

PART 13 DEPOSITS

98. DEPOSIT ACCOUNTS

Where monies, not being part of general revenue or development programme funds, are received for a specific purpose, such monies shall be credited to a deposit account approved by the Accountant General.

99. PAYMENTS FROM DEPOSIT ACCOUNTS

Payments from a deposit account shall be authorised by the accounting officer responsible for the operation of the account or by such other officer designated by him or her.

100. ACCOUNTS NOT TO BE EXCEEDED

Accounting officers shall ensure that payments made from deposit accounts are not in excess of the unspent balances of the accounts.

101. SUSPENSE ACCOUNTS

- (1) If at any time monies are received which are not identifiable with any service or purpose, such monies may be credited to a suspense account.

- (2) The Accountant General shall investigate the source and purpose of the receipt and shall, as soon as possible thereafter, transfer the amount received to the appropriate head of revenue.
- (3) Any balance held in a suspense account shall be transferred to general revenue at the end of each financial year.

PART 14 EXPENDITURE FROM LOANS

102. EXPENDITURE FROM LOANS PROHIBITED

- (1) Expenditure shall not be incurred against funds deriving from loans unless such loans have been authorised by Parliament.
- (2) The Accountant General shall ensure that all payments made against loan funds are accounted for in the appropriate loan accounts and that all payments made are kept within the loan amount authorised.

PART 15 ADVANCES

103. ADVANCES TO OFFICERS

Advances may be made to public officers on such terms and conditions as may be determined by the Director of Finance and Planning.

104. ADVANCES TO NON-PUBLIC OFFICERS

- (1) Advances shall not be made to persons other than public officers except for a public purpose approved by the Minister.
- (2) Where the Minister approves an advance to any person other than a public officer the terms on which such advance is to be given shall be explicitly stated.

105. RECOVERY OF ADVANCES

- (1) An advance shall be repaid within the time and in accordance with the terms and conditions stipulated.
- (2) In any case in which an advance is not repaid within the time or in accordance with the terms and conditions stipulated, the Accountant General shall take measures for the recovery of the amount due as he or she thinks appropriate.
- (3) Except as may otherwise be directed by the Director of Finance and Planning, the outstanding balance of any advance is recoverable in full from any emoluments, pension or gratuity payable to any officer who leaves the public service on transfer, retirement, resignation, termination of appointment, dismissal or for any other cause.

**PART 16
IMPRESTS****106. PURPOSE OF IMPRESTS**

- (1) Imprests shall be made only for the specific purpose for which they were issued.
- (2) The Accountant General shall issue such imprests as may be authorised by warrant under the hand of the Minister.

107. PAYMENTS FROM IMPRESTS

Imprests shall not be used except where immediate payments are required to be made which for purposes of efficiency and the exigencies of the service cannot be made by the submission of payment vouchers to the Accountant General.

108. ACCOUNTING FOR IMPRESTS

- (1) The Accountant General shall maintain an account for every imprest issued to an accounting officer.
- (2) Every accounting officer in receipt of an imprest shall keep an account of every payment made from that imprest.

109. IMPREST CASH ACCOUNT

Every accounting officer in receipt of an imprest shall keep a cash account in which shall be recorded every sum received on the issue of that imprest and every payment made out of the sums received.

110. REIMBURSEMENTS OF IMPREST PAYMENTS

An accounting officer may obtain reimbursement for payments made out of an imprest by submitting to the Accountant General or a sub-accountant receipted claims and payment instruments in respect of such payments together with a signed journal voucher duly completed to debit the expenditure head to which the payment is charged and to credit the imprest account.

111. RETIREMENT OF IMPREST

- (1) Imprests shall be retired by the date indicated in the warrant or before the end of the financial year whichever is the earlier.
- (2) Imprests shall be accounted for in full by the date stipulated in the warrant and any unexpended balance at the date of such accounting shall be paid to the Accountant General.

112. DURATION OF RESPONSIBILITY IMPREST

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

**PART 17
BANK ACCOUNTS****113. OPENING OF BANK ACCOUNTS**

- (1) Bank accounts shall not be opened or operated except with the approval of the Accountant General.
- (2) The Accountant General shall issue instructions as may be necessary for the opening and operation of bank accounts.

- (3) The authority to operate a bank account shall be granted only to an accounting officer.

114. OVERDRAFTS PROHIBITED

An accounting officer shall not overdraw a bank account operated by him or her.

115. CASH REGISTER TO BE MAINTAINED

- (1) An accounting officer shall ensure that a cash register is properly maintained for each bank account operated by him or her.
- (2) Any sums paid into or out of the bank account shall be brought to account in the cash register immediately.

116. RECONCILIATION ACCOUNTS

- (1) The balance of the bank account as shown in the bank statement shall be verified with the balance shown in the cash register at least monthly.
- (2) A reconciliation statement shall be prepared in respect of each such verification by the accounting officer authorised to operate the account and copied to the Accountant General.

PART 18 CHEQUES

117. CHEQUES TO BE SIGNED

- (1) Cheques drawn on bank accounts approved by the Accountant General shall be signed and countersigned by such persons as the Accountant General determines.
- (2) The counterfoil or machine copy of each cheque shall be initialled by each signing officer.

118. COMPUTERISED CHEQUES

- (1) Cheques may be issued by the use of mechanical or electronic equipment.
- (2) Adequate security measures shall be taken to restrict entry to mechanical or electronic cheque-writing device to persons specifically authorised by the Accountant General.
- (3) The Accountant General may authorise the signing of cheques by the use of mechanical or electronic equipment capable of reproducing facsimiles of signature or signatures of the persons duly authorised by him or her to sign cheques.

119. CHEQUE BOOKS TO BE SECURED

- (1) Cheque books issued for use of an officer shall be secured when not in use.
- (2) The counterfoil of used cheques shall be secured for audit checking and verification.

120. SPOILT CHEQUES

- (1) Spoilt cheques shall be retained and clipped to the matching counterfoil.
- (2) Each spoilt cheque shall be marked or stamped across its face "Cancelled" and initialled by a designated officer.

121. CHEQUES MAY BE ACCEPTED IN PAYMENT

- (1) Cheques drawn on a bank in Saint Lucia or bankers' cheques may be accepted in payment of revenue or for any other service.
- (2) Where payment of revenue is to be made by cheque, the Accountant General shall be named as payee.
- (3) Accounting officers and collectors of revenue shall ensure that reasonable steps are taken to establish the validity of such cheques and the good standing of the account against which the cheques are drawn.

122. CHEQUES TO BE LODGED

Cheques received by accounting officers and collectors of revenue shall be lodged to the appropriate bank account or with the Accountant General immediately.

123. DISHONOURED CHEQUES

In the event that a cheque accepted in payment of revenue or for any other service is dishonoured upon presentation, the accounting officer or collector of revenue accepting such cheque shall be responsible for taking appropriate action to recover the payment.

124. CHEQUES NOT TO BE ENCASHED

In no circumstances should a collector or receiver of revenue convert into cash cheques received by him or her or cheques presented to him or her by any person whether or not that person is an officer.

**PART 19
DIRECT DEPOSIT****125. DIRECT DEPOSIT**

- (1) The Accountant General may authorise direct deposits to be made in a bank or other financial institution to the account of a person to whom a payment is due—
 - (a) where payments are of a continuous or recurring nature;
 - (b) in compliance with the conditions of a contract or agreement;
 - (c) on the specific written instruction of the payee.
- (2) A person to whom a direct payment is made is responsible for any inaccuracies in the information submitted by him or her with respect to the bank or financial institution or the account to which the payment is made.

126. FORM OF DEPOSIT

- (1) Every direct deposit shall be made on electronic media and the instrument of deposit shall be in the approved form and contain the information as required by the Accountant General.
- (2) The Accountant General shall ensure the security and safe-keeping of media containing direct deposit instructions or transactions while in his or her custody and while they are in transit to the bank or other financial institution into which the deposit is to be made.

127. AUTHENTICATION OF DIRECT DEPOSIT

- (1) All media containing direct deposit instructions or transactions—
 - (a) shall contain internal labels or records indicating, in respect of each file of instructions or transactions—
 - (i) the originator of the file,
 - (ii) the date that the file was created,
 - (iii) the creation sequence number of the file,
 - (iv) the number of debit transactions,
 - (v) the total value of debit transactions,
 - (vi) the number of credit transactions,
 - (vii) the total value of credit transactions,
 - (viii) the bank or financial institution to which the media is to be delivered for processing;
 - (b) shall, when delivered to the bank or financial institution for processing, be accompanied by a transmittal document signed by an officer authorised to do so by the Accountant General.
- (2) The Accountant General shall notify a bank or financial institution in which a direct deposit is to be made of the names and specimen signatures of the officers authorised by him or her to sign transmittal documents.

128. TERMINATION OF DIRECT DEPOSIT

- (1) An accounting officer shall be responsible for notifying the Accountant General that a direct deposit should cease in the event that—
 - (a) the service in respect of which payment is made is terminated;
 - (b) any instruction from the payee in respect of the direct deposit has been withdrawn;
 - (c) a contract under which the direct deposit is made comes to an end;
 - (d) the payee dies or is otherwise ineligible for payment.
- (2) Despite paragraph (1), the Accountant General may at any time suspend or revoke direct deposits instructions if he or she has reason to believe that there has been impropriety or a breach of security.

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

129. SECURITY OF CASH

- (1) Any cash held in excess of daily requirements shall be lodged in a commercial bank.
- (2) Where banking facilities are not available, any cash held in excess of daily requirements shall be secured in a strong room or safe.

130. SECURITY OF STAMPS, SECURITIES, RECEIPT FORMS, ETC

Supplies of stamps, receipt forms, cheque books and any securities and other financial instruments received on behalf of Government shall be secured in a strong room or safe and shall not be removed except on requisition by an authorised officer.

131. CONTROL OF SECURITIES

Securities given into the hand of any officer shall as soon as possible be deposited with the Accountant General and the Accountant General shall give an acquittance therefore and shall record them in a register kept for that purpose.

132. SECURING OF SECURITIES

Bonds, sureties and agreements shall be secured in a strong room or safe and shall be recorded in a register kept for that purpose.

133. PROVISION OF STRONG ROOM AND SAFES

- (1) Accounting officers and receivers of revenue shall ensure that a strong room, safe or other suitable receptacle is provided for securing cash, stamps, receipt books, securities and other financial instruments in their possession or in the possession of officers in their Departments.
- (2) Strong rooms and safes shall be secured by a combination lock or by 2 or more different locks.
- (3) Moveable safes shall be further secured by attachment to the structure of the building in which they are kept.
- (4) Strong rooms shall be examined to ensure that they are secured against entry or damage.

134. INVENTORY OF SAFES AND STRONG ROOMS

Accounting officers shall keep proper inventory records of all safes and strong rooms in use in their Departments.

135. CUSTODY OF KEYS

- (1) The keys to strong rooms and safes shall be issued to officers on the permanent establishment and where there are 2 or more locks the key to each lock shall be kept by a different officer.
- (2) Keys to safes and strong rooms shall be issued by the accounting officer or receiver of revenue.

- (3) Officers to whom keys to strong rooms have been issued are personally responsible for the safe custody thereof and are jointly responsible for the contents of the strong room or safe.
- (4) Where a strong room or safe is not open for use all the locks thereof shall be secured.

136. LOSS OF KEYS

- (1) Where the keys of any strong room or safe are lost the keeper of such keys shall—
 - (a) report such loss to the accounting officer or receiver of revenue with a detailed explanation of the circumstances surrounding such loss;
 - (b) inform the other joint keepers of keys;
 - (c) seal the door to the strong room or safe and note the time of such sealing.
- (2) A duplicate key shall not be used except for the removal of the contents of the strong room or safe in the presence of the accounting officer or any other officer authorised by him or her.
- (3) The strong room or safe shall not thereafter be used until the locks have been replaced or altered and new keys have been issued.
- (4) An officer responsible for losing a key to a strong room or safe may be required to meet the cost of replacing or altering the lock and of providing new keys.

137. REPAIRS TO SAFES AND STRONG ROOMS

Repairs and alterations to safes, strong rooms and locks and the replacement of keys shall be effected only on the authority of the accounting officer.

138. PRIVATE MONEY AND EFFECTS

- (1) Private monies and effects shall not be kept in any strong room or safe provided for the security of public money, stamps, securities and other financial instruments.

- (2) Where private money is found in any strong room or safe provided for Government use, it is liable to be confiscated and deposited to general revenue.

PART 21

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

139. HANDING OVER STATEMENT

- (1) Whenever cash, stamps, securities and other financial instruments, receipt books, cheque books and accounting records are handed over from one officer to another, a handing over statement shall be prepared and submitted to the Accountant General.
- (2) Every handing over statement shall be endorsed by the accounting officer concerned.

140. ITEMS HANDED OVER TO BE CHECKED

- (1) Every item to be handed over shall be checked in the presence of the officer handing over and the officer taking over and, recorded in detail in the handing over statement.
- (2) The handing over of keys of strong rooms, safes and cash boxes shall be recorded on the handing over statement.
- (3) Copies of all orders, circular, books, regulations and instructions issued to the officer handing over shall be handed over to the officer taking over.
- (4) Cash registers, stamp registers and other accounting records shall be balanced as at the date of the handing over and signed by both officers.

141. ABSENCE OF OFFICER HANDING OVER

- (1) In the event of an officer handing over being unable to attend due to illness or any other cause, the accounting officer shall appoint a board of 2 officers to check the stocks of cash, stamps, securities and other financial instruments, receipt

forms, cheque books and any other items to be handed over, with the appropriate cash registers.

- (2) Copies of the board's report and handing over statement shall be submitted to the Accountant General.

PART 22

BOARDS OF SURVEY OF CASH AND STAMPS

142. APPOINTMENT OF BOARDS OF SURVEY

- (1) The Director of Finance and Planning shall appoint boards of survey to carry out surveys of cash and stamps in the custody of Accounting officers or receivers of revenue.
- (2) The appointment of a board to carry out surprise surveys shall be confidential.

143. CONSTITUTION OF BOARDS OF SURVEY

- (1) A board shall consist of not less than 2 officers, one of whom shall be designated chairperson.
- (2) Any officer appointed to a board shall report immediately to the appointing officer if he or she is unable to serve.
- (3) The chairperson of a board shall arrange with the other members the time of sitting for the conduct of business.

144. DUTIES OF BOARDS OF SURVEY

A board appointed to carry out surveys of cash and stamps shall—

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

145. CONDUCT OF BOARD OF SURVEY

- (1) A board of survey shall sit 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, to count the stock of cash and stamps held by the Accountant General, the Postmaster General and sub-accountants.
- (2) Boards of survey shall sit at least once each year on the main stock of postage stamps held by the Accountant General and the Postmaster General to determine obsolescence and to make recommendations for the destruction of obsolete stamps.

146. ATTENDANCE OF ACCOUNTING OFFICERS

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

147. SUSPENSION OF BUSINESS DURING SURVEY

A cash transaction shall not take place between the close of business at the end of the year and the completion of the survey except with the approval of the chairperson of the board of survey.

148. PROCEDURE WHEN SURVEY EXCEEDS A DAY

Where the verification of stock of cash and stamps extends beyond the day appointed for the survey, the strong room or safe containing the verified portion of the stock shall be sealed by the members of the board at the end of each day while the survey continues.

The seal shall not be broken except in the presence of the members of the board.

149. REPORT OF THE BOARD OF SURVEY

- (1) The report of the board shall be completed in triplicate signed by each member.
- (2) The report shall contain the date and hour of the commencement and completion of the survey.

- (3) The original copy of the report shall be submitted to the Director of Finance and Planning and one copy each shall be sent to the Accountant General and the Director of Audit.

150. REPORT ON SUBSTANTIAL SHORTAGES

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

PART 23

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

151. SHORTAGE AND LOSS TO BE REPORTED IMMEDIATELY

- (1) An officer who discovers any shortage in or loss of public monies shall make an immediate report to the accounting officer or receiver of revenue.
- (2) The accounting officer or receiver of revenue to whom such report is made shall immediately submit a report to the Director of Finance and Planning, the Accountant General or the Director of Audit, as the case requires.
- (3) An accounting officer or receiver of revenue shall not withhold a report from the Director of Finance and Planning, the Accountant General or the Director of Audit in any case in which theft, fraud or misuse of public funds is known or suspected although restitution may have been made; nor shall a report be deferred to enable restitution to be made.
- (4) The accounting officer or receiver of revenue shall, if he or she has reasonable grounds for suspecting theft or any other irregularity, report the loss immediately to the police.

152. LOSS OR IRREGULARITY DISCOVERED BY AUDIT

- (1) If a loss, shortage or irregularity is discovered by the audit, the Director of Audit shall inform the accounting officer or receiver of revenue concerned.

- (2) The Director of Audit and the accounting officer or receiver of revenue, as the case may be, shall submit independent reports to the Director of Finance and Planning and the Accountant General.

153. INVESTIGATION AND RECOMMENDATIONS

- (1) An accounting officer or receiver of revenue shall investigate every shortage in or loss of money, stamps, securities and other financial instruments discovered by or reported to him or her and shall submit a report of such investigation to the Director of Finance and Planning as soon as possible after such investigation has been completed.
- (2) A report required under paragraph (1) shall include—
 - (a) the name of the Department, office or place where the shortage or loss occurred;
 - (b) the date on which the shortage or loss occurred and the date on which it was discovered;
 - (c) where there has been a delay in discovering the loss, the reasons for the delay;
 - (d) details of the amounts of cash, stamps, securities or other financial instruments short or lost;
 - (e) any amount of the shortage or loss recovered;
 - (f) the name and designation of the officer responsible for the shortage or loss;
 - (g) a statement as to whether the shortage or loss was due to negligence on the part of any officer;
 - (h) an assessment of the arrangements made for security, accounting and periodical checking;
 - (i) details of the last check made including the name of the officer by whom such check was made;
 - (j) a statement on any grounds for suspicion of fraud or any other irregularity;
 - (k) the result of any police investigation;
 - (l) recommendations for improved security or accounting arrangements; and
 - (m) recommendations for any action to be taken against the officer responsible for the shortage or loss.

154. ACCOUNTING FOR SHORTAGES AND LOSSES

- (1) As soon as a shortage or loss has been certified by the accounting officer or the receiver of revenue, prompt action shall be taken to account for such shortage or loss.
- (2) The amount of the shortage or loss shall be accounted for against an advance account in the name of the officer considered to be responsible for such shortage or loss.

Property	Accidental	Loss due to neglect or fault
Cash	Dr. Expenditure Cr. Cash	Dr. Advance a/c of officer Cr. Cash
Stamps	Dr. Expenditure Cr. Revenue with stamps	Dr. Advance a/c of officer Cr. Revenue with face value of stamps

- (3) Where a loss of stamps is caused by the destruction of main stocks not held for sale, no accounting entry is necessary.

155. WRITE-OFF OF LOSSES

Losses on non stamps, securities and other financial instruments shall be written-off in accordance with section 43 of the Act.

PART 24 ACCOUNTING RECORDS

156. CUSTODY OF ACCOUNTING RECORDS

- (1) An accounting officer is responsible for the care and safe-keeping of receipts, payment instruments and other accounting records in his or her custody and shall retain them until they are destroyed in accordance with regulation 157.
- (2) Where a receipt, payment instrument or other accounting record is in an electronic form, the information contained therein shall be reproduced on microfilm or printed form for retention until the microfilm or printed form is destroyed.

- (3) The electronic form may be reused after the information contained in it has been reproduced on microfilm or printed form.

157. DESTRUCTION OF ACCOUNTING RECORDS

- (1) Accounting records may be destroyed with the approval of the Minister after the expiration of the following periods—
 - (a) principal Treasury ledgers, cash registers and journals, 20 years;
 - (b) abstract, subsidiary journals, cheques, receipt forms and counterfoil, 7 years;
 - (c) payment instruments, and subsidiary records, 5 years;
 - (d) special ledgers and records such as bank records, 20 years;
 - (e) loans register, trust fund registers after the closing of the last account.
- (2) Where, in the opinion of the Minister, a receipt, payment instrument or accounting record or a reproduction made in accordance with regulation 156 is required for the purpose of any litigation, inquiry, investigation or other examination, he or she may direct the Accountant General or accounting officer as the case may be, to delay the destruction of the receipt, payment instrument or other accounting record until it is no longer needed for that purpose.

PART 25 SPECIAL FUNDS AND TRUST FUNDS

158. ADMINISTRATION OF SPECIAL FUNDS

- (1) The Minister shall appoint an accounting officer to administer each special fund and to control and account for the receipt of monies into and payments made out of such fund.
- (2) The Director of Finance and Planning may give directions for the administration of each special fund and for regulating the receipt of monies into and payments made out of that fund.
- (3) A separate account shall be maintained for each special fund.

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

159. DISSOLUTION OF SPECIAL FUNDS

- (1) The Minister may, by order, dissolve a special fund if—
 - (a) the monies in that fund are exhausted and no legal provision exists whereby further monies may be paid into such fund;
 - (b) the objects for which such fund was established are fulfilled or cease to exist, and, in the opinion of the Minister, there is no likelihood that any of the objects for which the fund could lawfully be used will arise in the future.
- (2) Any monies remaining in any special fund dissolved by the Minister by virtue of an order made under paragraph (1) shall be paid into and shall form part of the Consolidated Fund.

160. ADMINISTRATION OF TRUST FUNDS

- (1) A trust fund shall be administered and the payment of monies therefrom shall be governed by the terms of the law, deed of trust, trust instrument or agreement, as the case may be, creating that trust fund.
- (2) If, in relation to any trust fund, no law, deed of trust, trust instrument or agreement exists or, in the opinion of the Director of Finance and Planning a law, deed of trust, trust instrument or agreement is inadequate for its proper administration, the Director shall give directions in respect of matters in relation to the trust fund as he or she considers appropriate.

PART 26 MISCELLANEOUS

161. FORMS

Subject to section 55 of the Act, the forms that are required or necessary for the purposes of this Act shall be in such form as the Accountant General approves.

PROCUREMENT AND STORES REGULATIONS

ARRANGEMENT OF REGULATIONS

Regulation

PART 1	97
PRELIMINARY	97
1. Short title.....	97
2. Interpretation.....	97
 PART 2	 98
RESPONSIBILITY FOR THE CARE AND CUSTODY OF STORES	98
3. Duties of accounting officer.....	98
4. Storage facilities.....	98
5. Duties of storekeeper.....	98
6. Stores accountant.....	99
7. Key holders.....	99
8. Other officers.....	100
 PART 3	 100
PROCUREMENT OF STORES AND SERVICES	100
9. Procurement of goods and services.....	100
10. Local and overseas purchases.....	100
11. Central Tenders Board.....	101
12. Powers of the Central Tenders Board.....	101
13. Tenders.....	102
14. Confidentiality.....	102
15. Technical committees.....	102
16. Departmental Tenders Board.....	103
17. Contracts.....	103
18. Contracts where no tenders are received or accepted.....	103
19. Contracts to be signed.....	104
20. Security for contract.....	104
21. Advance payment.....	104
22. Details of contract.....	104
23. Contract payment.....	105
24. Variation of contracts.....	106
25. Contract register.....	106
26. Works orders.....	107

PART 4	107
ALLOCATED STORES	107
27. Use of allocated stores	107
28. Allocated stores ledger	107
29. Storage of allocated stores	108
PART 5	108
UNALLOCATED STORES	108
30. Accounting for stores	108
31. Stock limits	108
32. Pricing of stores	108
33. Unallocated stores	109
34. Stock valuation lists	109
35. Tabular summary	109
36. Bin cards and registers	110
PART 6	110
FURNITURE AND OFFICE EQUIPMENT	110
37. Responsibility etc. for furniture and equipment	110
38. Master control register	111
39. Inventories	111
40. Discrepancies in inventory holdings	111
41. Authority for write-off	111
PART 7	112
BUILDINGS, PLANT, EQUIPMENT AND TOOLS	112
42. Responsibility for plant, equipment and tools	112
43. Register to be kept	112
44. Plant operating record	112
45. Log books	112
46. Stocks to be verified	113
47. Register of buildings	113
PART 8	114
LIVESTOCK	114
48. Records to be kept	114
49. Sale of livestock	114
50. Death of livestock	114
51. Checks to be made	114
52. Surpluses or deficiencies	114
PART 9	115
RECEIPTS	115
53. Stores to be received in stock	115
54. Stores received	115
55. Stores conversion	115
56. Unused stores	116
57. Used stores	116
58. Surplus stores	116

 Revision Date: 31 Dec 2005

59.	Verification of deliveries	116
60.	Examination of goods.....	116
61.	Bulk supplies.....	117
62.	Delivery of stores	117
63.	Stores received	117
64.	Accounting procedure for goods received short or damaged.....	118
65.	Claims register	118
66.	Reusable containers	118
PART 10		118
ISSUES		118
67.	Issue of stores.....	118
68.	Stores issue vouchers.....	119
69.	Stores to be charged.....	119
70.	Stores issued for conversion.....	119
71.	Sale of stores	119
72.	Responsibility for: signing stores issue voucher.....	120
73.	Issue of stores before pricing	120
74.	Monthly summaries of issues.....	120
PART 11		120
STOCK VERIFICATION		120
75.	Appointment of stock verifier.....	120
76.	Duties of stock verifier.....	120
77.	Stocks to be verified.....	121
78.	Report of stock.....	121
79.	Inspection of stores	121
PART 12		122
SURVEY OF STORES		122
80.	Appointment of board of survey	122
81.	Method of conducting surveys	122
82.	Report of board of survey.....	123
PART 13		123
CONDEMNATION AND DISPOSAL OF STORES		123
83.	Appointment of board of condemnation	123
84.	Procedure of board of condemnation	124
85.	Report of board of condemnation.....	124
86.	Disposal of condemned stores.....	125
87.	Sale of condemned stores	126
88.	Gift of condemned stores	126
89.	Condemnation by accounting officer.....	126
90.	Accounting for stores disposed of or destroyed	127
PART 14		127
LOSSES OF STORES		127
91.	Definition of "loss"	127
92.	Initial report of loss	127
93.	Investigation of losses.....	128

94.	Final report of loss	128
95.	Write-off losses	129
96.	Accounting for loss written-off	129
PART 15		129
HANDING OVER OF STORES		129
97.	Procedure for handing over stores	129
98.	Procedure when outgoing officer is unable to attend	130
PART 16		130
LOAN, HIRE AND SALE OF STORES		130
99.	Authority for loan or hire of stores	130
100.	Accounting for stores on loan or hire	130
101.	Authority for sale of stores	130
102.	Accounting for stores issued on sale	131
PART 17		131
STORAGE AND SECURITY OF STORES		131
103.	Storage	131
104.	Precaution against deterioration or fire	131
PART 18		132
ACCIDENTS		132
105.	Appointment of accident investigation board	132
106.	Accident reports	132
107.	Assessment of damage	132
108.	Submission of report to board	132
109.	Power of board to summon	132
110.	Action to be taken	133
111.	Claims by government	133
112.	Claims against government	133
113.	Repairs to damaged plant or vehicle	133
PART 19		134
MISCELLANEOUS		134
114.	Forms	134
115.	Vetting of contracts	134

PROCUREMENT AND STORES REGULATIONS – SECTION 54

(Statutory Instrument 37/1997)

Commencement [1 April 1997]

PART 1 PRELIMINARY

1. SHORT TITLE

These Regulations may be cited as the Procurement and Stores Regulations.

2. INTERPRETATION

In these Regulations—

“**Act**” means the Finance (Administration) Act;

“**allocated stores**” means stores the cost of which is chargeable directly to an appropriate sub-head of expenditure;

“**expendable stores**” means stores of a consumable nature which may be issued in bulk without subsequent records of detailed issues;

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

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

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

PART 2

RESPONSIBILITY FOR THE CARE AND CUSTODY OF STORES

3. DUTIES OF ACCOUNTING OFFICER

- (1) Every accounting officer shall be responsible for—
 - (a) the care and custody of all stores received, held or disposed of by or on behalf of his or her department; and
 - (b) the proper accounting for all receipts and issues of stores in his or her department.
- (2) Every accounting officer shall ensure that regular checks are made for the verification of physical stocks and ledger balances of stores under his or her control.
- (3) Every accounting officer shall ensure that stores under his or her control are inspected regularly and reports made to him or her with respect to the sufficiency and security of storage and the general condition of stores and storage facilities.
- (4) At least once every year an accounting officer shall cause all weights, measures, and scales used in his or her department to be examined in accordance with the Standards Act.

4. STORAGE FACILITIES

Accounting officers shall ensure that adequate storage facilities are provided in order that they may carry out their duties in accordance with these Regulations.

5. DUTIES OF STOREKEEPER

- (1) Every storekeeper shall in respect of stores under his or her control perform the following duties—
 - (a) checking, handling and storage of stores received by him or her;
 - (b) checking, packing and despatch of stores issued from stocks;
 - (c) ensuring the correctness of stock balances;
 - (d) preventing occurrence of losses, deterioration, wastage or irregular issues;

- (e) securing allocated or unallocated stores.
- (2) Every storekeeper shall carry out monthly checks of stores on hand against the stores ledger or bin cards and shall report to the accounting officer any surpluses, shortages, deterioration, wastage, damage, unserviceability or obsolescence of stores under his or her control.
- (3) Every storekeeper shall ensure that stocks are maintained to the required level and shall not permit any shortages or excesses to occur.
- (4) Every storekeeper shall ensure that storerooms are kept clean, properly ventilated and secure from fire and unauthorised entry.

6. STORES ACCOUNTANT

- (1) Every accounting officer shall designate a suitable officer to perform the duties of stores accountant.
- (2) A stores accountant shall be responsible for—
 - (a) maintaining proper records of receipts and issues of stores;
 - (b) ensuring that procurement of goods is in accordance with these Regulations;
 - (c) reconciling stocks on hand with financial records;
 - (d) assist in the annual survey of stores and the verification of stock balances;
 - (e) exercising general control over the rate of consumption of expendable stores; and
 - (f) preparing documents and performing accounting functions for the procurement of goods.

7. KEY HOLDERS

- (1) Accounting officers shall nominate in writing officers who will be responsible for holding keys to storage areas.
- (2) Store keys, when not in use, shall be secured against unauthorised use by any other person.
- (3) Duplicate keys to storerooms shall be secured by the responsible accounting officer.

- (4) A key holder shall be responsible for any loss from a storage area due to the loss of a key or to any failure on his or her part to comply with these Regulations.

8. OTHER OFFICERS

Every officer is responsible for stores under his or her control or custody.

PART 3 PROCUREMENT OF STORES AND SERVICES

9. PROCUREMENT OF GOODS AND SERVICES

- (1) The Minister may, issue directions for the procurement of goods and services by tender or by direct purchase and for the sale of stores by tender or direct sale.
- (2) Subject to any directions given by the Minister, the Director of Finance and Planning may issue instructions with respect to the condition under which goods may be procured by tender or by direct purchase.

10. LOCAL AND OVERSEAS PURCHASES

- (1) The Director of Finance and Planning may issue written guidelines as may be necessary for the procurement of goods from local and overseas sources.
- (2) Purchases of goods from sources overseas shall be supported by valid shipping documents, invoices and other relevant documents.
- (3) Purchase of goods locally shall be made by local purchase orders signed by an accounting officer or an officer duly authorised by the accounting officer.
- (4) Local purchase orders shall be contained—
 - (a) in books of serially numbered forms in triplicate;
 - (b) where a computerised system is in use, in such form as may be approved by the Accountant General.

- (5) Any officer making purchases which are not in accordance with these Regulations may be held responsible for their cost and, if the prices or rates paid are excessive, may be surcharged with any amount charged in excess.

11. CENTRAL TENDERS BOARD

- (1) The Minister shall for the purposes of these Regulations appoint a Central Tenders Board to evaluate tenders for the—
 - (a) procurement of goods or services; and
 - (b) sale of public goods.
- (2) The Central Tenders Board shall be constituted as follows—
 - (a) the Director of Finance and Planning or his or her nominee who shall be the chairperson;
 - (b) a nominee of the Attorney General;
 - (c) the Chief Economist, Ministry of Planning or his or her nominee;
 - (d) a representative of a Government ministry depending on the subject matter of the tender; and
 - (e) a representative of the Saint Lucia Chamber of Commerce, Industry and Agriculture.
- (3) Three members of the Board including the chairperson shall form a quorum and all decisions of the Board shall be determined by a majority of the members who were present at the commencement of the meeting, including the chairperson.
- (4) The Board may call upon or invite any officer from a department to assist the Board on technical matters.
- (5) The Board may regulate its own procedure.

12. POWERS OF THE CENTRAL TENDERS BOARD

- (1) The Central Tenders Board may—
 - (a) accept or reject any tender or part of a tender; or
 - (b) if all tenders have been rejected, to advise that new tenders be invited or that departmental arrangements be made for procurement.

- (2) The secretary of the Board shall notify the tenderers in writing of the decision of the Board.
- (3) Copies of all letters of acceptance shall be sent to the accounting officer concerned, the Accountant General and the Director of Audit.

13. TENDERS

- (1) Tenders may be invited for the procurement or sale of goods or the procurement of services including construction work in accordance with any directions given by the Director of Finance and Planning.
- (2) Notice of any invitation to tender shall be published in the Gazette and at least one local newspaper; and a copy of any such tender shall be sent to the chairperson of the Central Tenders Board.

14. CONFIDENTIALITY

- (1) Tenders shall be in sealed envelopes addressed to the Central Tenders Board under confidential cover.
- (2) Until the decision regarding the acceptance of a tender is taken by the Central Tenders Board or a Departmental Tenders Board, tenders must be kept securely locked or otherwise secured by the Secretary, and the contents of any tender shall not be divulged to any person.
- (3) Tenders shall be received before the closing date and time specified in the notice; tenders received after the closing date and time shall be disallowed except in very exceptional circumstances.
- (4) Tenders shall not be opened before the date and time specified in the notice.

15. TECHNICAL COMMITTEES

- (1) The Central Tenders Board may appoint technical committees as may be considered necessary to evaluate any tender and for the pre-qualification of contractors.

- (2) A copy of any report by such committee appointed under paragraph (1) may be made available to the Minister.

16. DEPARTMENTAL TENDERS BOARD

- (1) Despite anything contained in this part, the Director of Finance and Planning may appoint a Departmental Tenders Board to perform the functions of the Central Tenders Board if—
 - (a) the value of goods or services does not exceed \$100,000; or
 - (b) the goods or services tendered are in respect of that Department only.
- (2) A Board appointed under paragraph (1) shall as soon as possible after its meeting submit a report to the chairperson of the Central Tenders Board.

17. CONTRACTS

- (1) The Central Tenders Board may approve any contract for the procurement of goods or services, including construction works.
- (2) Subject to regulation 115, the accounting officer concerned shall be responsible for the preparation and processing of contract documents except in the case of supplies of common user goods and services.
- (3) Copies of each contract document shall be sent to the Accountant General and the Director of Audit.

18. CONTRACTS WHERE NO TENDERS ARE RECEIVED OR ACCEPTED

- (1) The Director of Finance and Planning, on the recommendation of the technical committee appointed under regulation 15 shall maintain a list of prequalified contractors for the procurement of services, including construction works.
- (2) Subject to regulations 13 and 14, in the event no tenders are invited, received or accepted for the procurement of services, including construction works, or where a contractor defaults in the performance of a contract, an accounting officer may select

from the list of pre-qualified contractors a suitable contractor for providing the services required.

- (3) Where the value of a contract referred to in paragraph (2) is \$20,000, or such higher amount as the Director of Finance and Planning, after consultation with the Minister determines, the approval of the Director of Finance and Planning shall be obtained.
- (4) Subject to regulation 10, where a contractor defaults in the performance of a contract to supply goods or services, the Director may authorise an accounting officer to make separate arrangements for the purchase of goods and services against local purchase orders.

19. CONTRACTS TO BE SIGNED

All contracts shall be in the name of the Government of Saint Lucia and shall be signed by the accounting officer concerned or his or her delegate.

20. SECURITY FOR CONTRACT

- (1) An accounting officer shall ensure that any security or bond required to be signed by a contractor and his or her sureties is verified and lodged with the Accountant General.
- (2) Repayment of any amount lodged for security may be made on a certificate signed by the accounting officer that the service to be provided has been satisfactorily completed.

21. ADVANCE PAYMENT

No advance payment, other than a mobilisation fee, may be made on any contract without the written approval of the Director of Finance and Planning.

22. DETAILS OF CONTRACT

Every contract shall contain the following details as may be applicable—

- (a) detailed specifications, including quantity of the goods to be supplied or the work or service to be performed;

- (b) drawings, plans and other instructions;
- (c) the commencement and completion dates;
- (d) the maintenance period;
- (e) the sum of money to be retained and the retention period;
- (f) the total sum payable;
- (g) a penalty clause, if applicable.
- (h) any security or bond required;
- (i) any special conditions relating to goods, material, equipment or plant;
- (j) any other special conditions, relating to the performance of the contract or otherwise.

23. CONTRACT PAYMENT

- (1) An accounting officer or any officer authorised by him or her shall sign a certificate in respect of every payment to be made relating to a contract as follows—
 - (a) where payment is made for work in progress or services partially completed—

“I certify that the value of work performed (or services provided) exceeds the amount claimed and that the work (or services) have been carried out satisfactorily and in accordance with the terms of the contract.”;
 - (b) where final payment is being made—

“I certify that the work (or service) has been satisfactorily completed in accordance with the terms and conditions of the contract and that all progress payments and any retention money have been deducted from the amount payable under the contract.”;
 - (c) where retention money or any balance thereof is to be paid to the contractor at the end of the retention period—

“I certify that there are no further claims against this contractor for defects or other reasons in respect of the work (or services) carried out under contract no.... and I am satisfied that the retention money or remaining balance thereof amounting to \$... is now payable to the contractor in accordance with the terms and conditions of this contract.”.

- (2) Where a firm of management consultants is engaged its certificate shall be attached to any payment voucher in respect of the contract.

24. VARIATION OF CONTRACTS

- (1) The terms and conditions of any contract shall not be varied except with the approval of the Central Tenders Board, a Departmental Tenders Board or an accounting officer, as the case requires.
- (2) Where the variation of a contract approved by a Departmental Tenders Board or an accounting officer, would cause the value of the contract to increase beyond the monetary limit prescribed for such Board or accounting officer, any such variation shall first be approved by the Central Tenders Board, the relevant Departmental Tenders Board or accounting officer, within whose monetary limit the value of the contract falls.

25. CONTRACT REGISTER

- (1) Every accounting officer shall maintain a Contract Register in which shall be recorded—
 - (a) the contract number;
 - (b) the description of the contract;
 - (c) the file number in which the contract documents are filed;
 - (d) the name of the contractor;
 - (e) the names of the officers signing the contract;
 - (f) the head and item of expenditure to which the contract costs will be charged;
 - (g) the dates of commencement and completion;
 - (h) details of any security or bond deposited;
 - (i) the amount of the contract;
 - (j) the amount of the contract sum retained; and
 - (k) the retention period.
- (2) Accounting officers shall enter into the register details of any variations made, progress payments, final payment, payment of retention money, deductions for penalties and release of any security or bond deposited with respect to the contract.

26. WORKS ORDERS

- (1) Works or services not exceeding \$20,000 in value, or such greater amount as the Director of Finance and Planning determines, may be authorised by works orders signed by any officer authorised to do so by the accounting officer, without the execution of a written contract.
- (2) Under no circumstances may 2 or more works orders be issued for the same work or service.
- (3) An officer who signs a works order shall ensure that the work or service is performed and completed satisfactorily.
- (4) Payment in respect of a works order shall be made on the following certificate signed by the authorising officer—

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

**PART 4
ALLOCATED STORES****27. USE OF ALLOCATED STORES**

- (1) Except as otherwise provided, allocated stores shall be issued to and used on the service or project to which such stores have been charged.
- (2) Allocated stores shall not be issued for use on any other service or project except on the authority of the accounting officer.
- (3) Allocated stores issued for use on any other service or project shall be accounted for by journal entry transferring the charge to the service or project on which the stores are used.

28. ALLOCATED STORES LEDGER

Allocated Stores Ledger shall be maintained in such manner as may be approved by the Accountant General.

29. STORAGE OF ALLOCATED STORES

Accounting officers shall ensure that allocated stores are securely stored and physically separate from unallocated or any other stores.

**PART 5
UNALLOCATED STORES****30. ACCOUNTING FOR STORES**

- (1) An accounting officer responsible for maintaining unallocated stores shall ensure that accurate accounts are maintained for all receipts and issues of such stores.
- (2) Unallocated stores shall be accounted for by both quantities and values and the accounts shall indicate the unit cost of each item of stores.

31. STOCK LIMITS

Every accounting officer responsible for unallocated stores shall ensure that the total value of stores on hand at any time does not exceed the authorised stock limit.

32. PRICING OF STORES

- (1) The price of unallocated stores for accounting purposes shall be determined on the basis of a unit of quantity and shall include the invoice price, freight, insurance, inspection fee, local transportation, handling and all other charges related to the purchase and storage of such stores.
- (2) No other expense shall be charged against unallocated stores which are not taken into account in the costing of the value of the stores.
- (3) The issue price per unit shall 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.
- (4) The issue price per unit shall be revised whenever new purchases are made to replenish any particular item of stores.

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

33. UNALLOCATED STORES

- (1) Unallocated Stores Ledgers shall be maintained in such manner as may be determined by the Accountant General.
- (2) Where for any reason it becomes 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 necessitating the use of physical stock balances shall be reported to the Accountant General whose prior written approval shall be obtained before the new ledgers are put into use.
- (3) The balance and value of each item of stores shall be recorded whenever a receipt or issue is made.

34. STOCK VALUATION LISTS

- (1) As soon as possible after the end of each financial year, the accounting officer responsible for unallocated stores shall cause to be prepared a stock valuation list showing the numerical and financial balances for each item of stores in the Unallocated Stores Ledger.
- (2) Signed copies of the stock valuation list shall be submitted to the Director of Finance and Planning and the Director of Audit.
- (3) If at any time the total value of stock exceeds the authorised limit, the accounting officer concerned shall report immediately to the Director explaining the reasons for the excess.
- (4) Stock held in excess of the authorised limit may be treated in the accounts in the same manner as unauthorised expenditure and the accounting officer concerned may be held responsible therefor.

35. TABULAR SUMMARY

- (1) As soon as possible after the close of each financial year every accounting officer responsible for unallocated stores shall cause

to be prepared a tabular summary in respect of each unallocated store.

- (2) Signed copies of the tabular summary shall be submitted to the Director of Finance and Planning and the Director of Audit.

36. BIN CARDS AND REGISTERS

- (1) Bin cards and registers shall be kept by each storekeeper for each item of unallocated stores for the purpose of recording receipts, issues and balances on hand by quantities.
- (2) The officer-in-charge of the unallocated stores shall, at least once every quarter check the balances on the bin cards against the balances shown in the Unallocated Store Ledger and shall investigate and report any discrepancies.
- (3) A copy of any report prepared by the officer-in-charge shall be submitted to the accounting officer concerned.

PART 6 FURNITURE AND OFFICE EQUIPMENT

37. RESPONSIBILITY ETC. FOR FURNITURE AND EQUIPMENT

- (1) The responsibility and accounting for, and control of, furniture and equipment rests with the following Departments which, for the purpose of this Part, shall be termed “the Controlling Department”—
 - (a) furniture and equipment for government offices, the Ministry or Department in possession thereof;
 - (b) furniture, furnishings and equipment for Government quarters, Establishment Department; and
 - (c) furniture and equipment for institutions and other establishments, the Ministry or Department responsible for the institution or Department.
- (2) The occupants of government quarters or other residences assigned to them shall be personally responsible for any furniture, furnishings or equipment provided for their use.

38. MASTER CONTROL REGISTER

- (1) The controlling Department shall maintain a Master Control Register in which shall be recorded all purchases and issues of furniture and equipment.
- (2) The Master Control Register shall include a record of the Departments, institutions and establishments to which furniture and equipment have been issued.

39. INVENTORIES

- (1) Accounting officers shall ensure that inventories of furniture and equipment are maintained in all offices, institutions and establishments under their control.
- (2) No item of furniture and equipment shall be removed from any inventory except on the written authority of the Director of Finance and Planning.
- (3) Accounting officers shall ensure that all inventories are checked against physical stocks on hand at least once a year and whenever there is any change of the officer in charge of an office, institution or establishment or of an occupant of Government quarters or Government assigned residence.

40. DISCREPANCIES IN INVENTORY HOLDINGS

- (1) Accounting officers shall report to the Controlling Department any discrepancies found during inventory checks of furniture and equipment.
- (2) Discrepancies found at a handing over of inventory holdings shall be dealt with in accordance with regulation 97.

41. AUTHORITY FOR WRITE-OFF

- (1) All furniture and equipment shall remain on charge in the Master Control Register and in departmental inventories until authority to write-off has been given by the Director of Finance and Planning.
- (2) Unserviceable or obsolete items of furniture and equipment shall be dealt with in accordance with regulation 86.

PART 7

BUILDINGS, PLANT, EQUIPMENT AND TOOLS

42. RESPONSIBILITY FOR PLANT, EQUIPMENT AND TOOLS

- (1) Accounting officers shall be responsible for all buildings, plant, equipment and tools assigned to departments under their control.
- (2) Despite paragraph (1), any officer to whom plant, equipment and tools are issued shall bear personal responsibility for such plant, equipment and tools until they are returned into store or are condemned and disposed of in accordance with regulation 86.

43. REGISTER TO BE KEPT

- (1) All items of plant and equipment shall be entered in a Plant and Equipment Register in which shall be recorded—
 - (a) the description of the plant or equipment;
 - (b) the name of the manufacturer;
 - (c) the registration and serial numbers;
 - (d) the date received;
 - (e) the source of supply;
 - (f) any period of warranty; and
 - (g) ancillary equipment and spares supplied.
- (2) A tools register shall be maintained for all items of tools received and issued for use.

44. PLANT OPERATING RECORD

Accounting officers shall ensure that plant operating records are maintained for plant and equipment in which shall be recorded details of operating hours, down time, servicing, overhauls and repairs.

45. LOG BOOKS

- (1) An accounting officer shall ensure that log books are kept in respect of each vehicle or other equipment assigned to his or her Department.

- (2) Log books shall be in such form as the Accountant General may approve and shall be used to record—
 - (a) details of travelling done or works performed;
 - (b) details of oils, fuels and spares used;
 - (c) details of servicing or repairs;
 - (d) authorisation for travel or other operation.
- (3) Accounting officers shall designate authorised officers who shall be responsible for checking log books and reporting on any misuse of or damage to vehicles or equipment assigned to their Departments.
- (4) Accounting officers shall ensure that log books are checked at least once every month and that reports of misuse of or damage to vehicles or equipment are submitted to the Director of Finance and Planning.
- (5) If it is proved to the satisfaction of the Director that an officer should be held responsible for any misuse of or damage to any vehicle or equipment assigned to him or her or to his or her control, such officer may be liable under PART 10 of the Act.

46. STOCKS TO BE VERIFIED

- (1) At least once every 6 months accounting officers shall cause checks to be made to verify stocks of plant, equipment and tools against the balances shown in the plant and equipment register or the tools register, as the case may be.
- (2) Any deficiencies found in stocks shall be reported at once to the Director of Finance and Planning.
- (3) A copy of any report on deficiencies discovered shall be sent to the Director of Audit.

47. REGISTER OF BUILDINGS

The Accountant General shall maintain a Register of Buildings owned by the Government in which the following particulars shall be entered—

- (a) the description or designation of the building;
- (b) date of completion or purchase;
- (c) plan reference;

- (d) site reference;
- (e) prime cost or purchase price; and
- (f) cost and date of structural alterations.

PART 8 LIVESTOCK

48. RECORDS TO BE KEPT

- (1) Accounting officers shall ensure that records are kept of any livestock assigned to or maintained by their departments.
- (2) Such records shall show the date of receipt, sale, transfer or death of the animals, any additions due to reproduction and the total number of each category on charge.

49. SALE OF LIVESTOCK

When any animal is sold the weight, selling price and receipt number shall be entered in the records.

50. DEATH OF LIVESTOCK

- (1) In the event of death of any animal a certificate of death and disposal shall be obtained from a veterinary officer or any other officer authorised to issue such certificate.
- (2) The cause of death and the manner of disposal shall be entered in the records.

51. CHECKS TO BE MADE

Accounting officers shall ensure that at least twice every year the number of animals in stock is checked against the number shown in the records.

52. SURPLUSES OR DEFICIENCIES

- (1) Accounting officers shall investigate any surpluses or deficiencies in stock reported to them, and, if it becomes

necessary to do so, submit a report to the Director of Finance and Planning.

- (2) A copy of any report on deficiencies discovered shall be sent to the Director of Audit.
- (3) If it is proved to the satisfaction of the Director that any officer should be held responsible for the death of any animal or for any loss or deficiency in stock, such officer may be liable under PART 10 of the Act.

PART 9 RECEIPTS

53. STORES TO BE RECEIVED IN STOCK

Except for goods purchased in small quantities for immediate use, all goods received shall be taken into allocated or unallocated stores as may be appropriate.

54. STORES RECEIVED

- (1) All goods received shall be entered on a stores received voucher which shall be supported by one of the following—
 - (a) invoices or bills;
 - (b) the triplicate copy of local purchase orders;
 - (c) in the case of stores received from unallocated stores into allocated stores, a copy of the stores issue vouchers; or
 - (d) the original copy of a stores conversion form.
- (2) Stores received vouchers shall be in duplicate and shall be pre-numbered serially or in such other form as may be approved by the Accountant General.

55. STORES CONVERSION

- (1) Where stores are issued from a store for conversion into a different article, the article produced shall be received back into the same store and shall be supported by a stores conversion form.

- (2) Stores conversion forms shall be prepared in duplicate and shall record in detail the quantities and values of the stores converted and the quantities and values of the article produced.

56. UNUSED STORES

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

57. USED STORES

- (1) Used stores which are no longer required for the purpose for which they were issued shall be returned to the original store and taken on charge on a stores received voucher.
- (2) Used stores shall be kept separate from general stores whether allocated or unallocated.

58. SURPLUS STORES

Surplus stores found by a Board of Survey or as a result of stock verification, internal stock-taking or over-delivery shall be taken on charge on a stores received voucher.

59. VERIFICATION OF DELIVERIES

- (1) Any officer who receives goods shall ensure that the goods received are in accordance with goods invoiced.
- (2) Payment for goods shall not be made except on a certificate by the receiving officer that such goods have been correctly delivered and received into store.

60. EXAMINATION OF GOODS

- (1) As soon as possible after the receipt of goods, the receiving officer shall examine every item, package or other container to ensure that the goods making up the consignment are exactly equal to the quantity and specifications shown on the accompanying invoices, delivery notes, packing-slips or other documents.

- (2) A certificate of examination shall be prepared and signed by the receiving officer.
- (3) Any damaged or spoiled goods shall be recorded in detail on the certificate of examination.
- (4) Perishable food items shall be examined immediately and any spoilage or any item considered to be unfit for the purpose intended shall be reported to a public health officer who shall issue a certificate of condemnation in respect of such items.

61. BULK SUPPLIES

- (1) Bulk supplies shall be checked on discharge and on receipt into stores.
- (2) The contents of broken containers and any quantities retrieved from sweepings shall be accounted for before any shortages are determined.

62. DELIVERY OF STORES

- (1) All stores transferred on any vehicle or vessel shall be accompanied by a delivery slip which shall be signed by the officer consigning the stores and the driver of the vehicle or vessel.
- (2) The officer receiving such stores shall check the quantities delivered against the quantities shown on the delivery slip.
- (3) A copy of the delivery slip signed by the receiving officer shall be returned to the consigning officer with a notation of any shortages or surpluses discovered.

63. STORES RECEIVED

- (1) In all cases where stores have been received short or damaged the receiving officer shall immediately report the shortage or damage to the accounting officer.
- (2) The accounting officer shall immediately investigate such shortage or damage and shall, as soon as possible thereafter, report the matter to the Director of Finance and Planning.

- (3) Where it is proved to the satisfaction of the Director that any officer should be held responsible for any such shortage or damage, such officer may be liable under PART 10 of the Act.

64. ACCOUNTING PROCEDURE FOR: GOODS RECEIVED SHORT OR DAMAGED

- (1) Where goods are received short or damaged the quantity shown on the invoice or bill shall be taken on charge.
- (2) A stores issue voucher shall be issued for the quantity of goods found short or damaged which shall be charged against the appropriate head of expenditure.

65. CLAIMS REGISTER

- (1) Goods received short or damaged shall be accounted for in a Claims Register.
- (2) A claim shall not be considered settled until either the value has been recovered in full or the authority of the Director of Finance and Planning has been granted to write-off or waive the claim.
- (3) A recovery in respect of a claim shall be entered in the Claims Register.

66. REUSABLE CONTAINERS

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

**PART 10
ISSUES**

67. ISSUE OF STORES

Stores shall not be removed from allocated or unallocated stores except on the authority of a stores requisition duly signed by an authorised officer.

68. STORES ISSUE VOUCHERS

- (1) On receipt of a requisition for unallocated stores, the officer in charge of stores, if he or she is satisfied that the requisition is in order and the stores requisitioned are in stock, shall prepare or caused to be prepared a serially numbered stores issue voucher in triplicate.
- (2) Stores issue vouchers shall be signed by the officer in charge of stores or any other officer specifically authorised to do so.
- (3) The officer receiving the stores shall sign the original and duplicate copies of the stores issue voucher in acknowledgement of the receipt of the stores.
- (4) The original copy of the store issue voucher shall be retained by the officer in charge of stores for accounting purposes.
- (5) The duplicate copy of the stores issue voucher shall be returned to the requisitioning officer together with the stores issued.

69. STORES TO BE CHARGED

Subject to regulations 70 and 71, stores issue vouchers shall indicate the expenditure head and item number to which the charge should be made.

70. STORES ISSUED FOR CONVERSION

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

71. SALE OF STORES

- (1) Unallocated or allocated stores may be sold to private persons only on the authority of the accounting officer.
- (2) An official receipt for the full value of stores to be sold shall be presented together with the requisition for the release of stores.
- (3) The officer in charge or any other officer authorised by him or her shall prepare a stores issue voucher for the quantity and value of the stores sold.

72. RESPONSIBILITY FOR SIGNING STORES ISSUE VOUCHER

Any officer who signs a stores issue voucher shall be responsible for ensuring that the voucher is accurate and complete in all respects and that the stores to be issued correspond with the requirements for the stores requisition signed by the authorised officer.

73. ISSUE OF STORES BEFORE PRICING

- (1) If, in an emergency, stores are required to be issued before the prices are determined, a store issue voucher shall be prepared showing the quantities of stores issued with the notation “prices to follow.”
- (2) As soon as possible after the prices of the stores have been determined, a debit advice shall be sent to the requisitioning officer for the full cost of the stores issued.

74. MONTHLY SUMMARIES OF ISSUES

- (1) As soon as possible after the end of each month, the officer in charge of stores shall prepare a monthly summary of stores issued from unallocated stores in such form as may be approved by the Accountant General.
- (2) The original copy of the monthly summary of stores issued shall be submitted to the Accountant General for accounting purposes.

PART 11 STOCK VERIFICATION

75. APPOINTMENT OF STOCK VERIFIER

The Director of Finance and Planning may appoint a stock verifier whenever it becomes necessary to verify stock holdings in any department.

76. DUTIES OF STOCK VERIFIER

The duties of a stock verifier shall include—

- (a) the detailed comparison of stores ledger balances, bin card balances and inventory balances with the physical stock on hand;
- (b) the initial investigations into the reasons for any discrepancies;
- (c) an assessment of the security and storage arrangements and safe guards against loss, fraud and other irregularities;
- (d) an assessment of the management of stocks with special regard to overstocking, wastage and obsolescence;
- (e) checking and evaluating inventory holdings;
- (f) the identification of unserviceable or obsolete stores;
- (g) supervising the disposal of condemned stores; and
- (h) any other duties assigned by the Director of Finance and Planning.

77. STOCKS TO BE VERIFIED

The Director of Finance and Planning may at any time arrange for stores held in any department to be verified by a stock verifier.

78. REPORT OF STOCK

- (1) The stock verifier shall report to the Director of Finance and Planning on any discrepancy, defects, obsolescence or damage or any deficiency in the arrangements for accounting, storage, security and other safeguards which have come to his or her notice during the stock verification.
- (2) The Director, on receipt of the stock verifier's report, may require the accounting officer concerned to answer to any discrepancy, defect, damage or deficiency discovered by the stock verifier.

79. INSPECTION OF STORES

- (1) Every accounting officer shall arrange for stores under his or her control to be inspected at least twice each year.
- (2) The inspecting officer shall report to the accounting officer any loss, leakage, damage, wastage, deterioration or irregularity observed in the course of his or her inspection.

- (3) The accounting officer shall, on receipt of the inspecting officer's report, take immediate action to correct any defects, deficiencies or irregularities reported.

PART 12 SURVEY OF STORES

80. APPOINTMENT OF BOARD OF SURVEY

- (1) The Director of Finance and Planning may at any time appoint a board of survey to check allocated or unallocated stores held in any department.
- (2) A board of survey shall consist of not less than 2 persons one of whom shall be designated chairperson.
- (3) Copies of the letters of appointment of the members of a board of survey shall be sent to the accounting officer concerned and the Director of Audit.
- (4) An officer of the Audit Department or of the department in which the survey is to be carried out shall not be appointed as a member of the board of survey.

81. METHOD OF CONDUCTING SURVEYS

- (1) Unless otherwise directed in the letter of appointment, a survey of stores shall include a complete check of quantities of all stores on hand or in the process of conversion.
- (2) The quantities found shall be compared with the quantities shown in the stock ledger and bin cards and any discrepancies found shall be noted for inclusion in the survey report.
- (3) Stores which appear to be unserviceable or obsolete shall be entered on the form prescribed for that purpose with recommendations for their condemnation or disposal.
- (4) Stores which are found to be in excess of the balances shown in the stores ledger shall be brought to account on a stores receipt voucher.

82. REPORT OF BOARD OF SURVEY

- (1) The chairperson of a board of survey shall, immediately after the completion of a survey, submit a report on the survey signed by him or her and the other members of the board to the Director of Finance and Planning.
- (2) Copies of the report shall be sent to the accounting officer concerned and the Director of Audit.
- (3) The board of survey's report shall include the following—
 - (a) the opinion of the board on the condition and adequacy of storage and storage facilities;
 - (b) the opinion of the board on the effectiveness of security arrangements and safeguards against fire and deterioration;
 - (c) a statement on any difficulties experienced by the board in carrying out its duties;
 - (d) a list of unexplained surpluses and shortages together with any comments or remarks thereon which the board may consider necessary;
 - (e) a list of stores which, in the opinion of the board, are unserviceable or obsolete; and
 - (f) a certificate that the procedure laid down in regulation 81 have been followed.
- (4) The Director may after considering the recommendations of the board of survey issue such directions as he or she considers necessary.
- (5) Within 3 months of any directions given by the Director the accounting officer concerned shall report to him or her of actions taken under such directions.

**PART 13
CONDEMNATION AND DISPOSAL OF STORES****83. APPOINTMENT OF BOARD OF CONDEMNATION**

- (1) The Director of Finance and Planning may, on the recommendation of an accounting officer, a stock verifier or a board of survey, appoint a board of condemnation to inspect

stores which have been reported to be unserviceable or obsolete and to make recommendations for their disposal.

- (2) Any board of condemnation appointed under paragraph (1) shall consist of—
 - (a) a stock verifier; and
 - (b) not less than 2 officers, one of whom shall be designated chairperson;
- (3) Except where technical considerations make it unavoidable, an officer of the department responsible for the stores to be condemned shall not be appointed to a board of condemnation.
- (4) An officer of the Audit Department shall not be appointed to any board of condemnation.
- (5) The Director shall notify the accounting officer concerned of the appointment of the board of condemnation.
- (6) The stock verifier or the chairperson of the board of condemnation as the case may be, shall notify the accounting officer concerned the place and time of the inspection of the stores to be condemned.
- (7) Any officer appointed to serve on a board of condemnation shall report immediately to the Director if he or she is unable to serve and shall give valid reasons for his or her inability to serve.

84. PROCEDURE OF BOARD OF CONDEMNATION

- (1) The board of condemnation shall inspect each item of the stores to be condemned.
- (2) The board of condemnation shall identify each item listed and shall determine whether or not the items identified are unserviceable or obsolete.
- (3) The accounting officer concerned or any officer authorised by him or her shall be present during the inspection by the board of condemnation.

85. REPORT OF BOARD OF CONDEMNATION

- (1) The stock verifier or the chairperson of the board of condemnation shall, immediately after the inspection, submit a

report signed by himself or herself and, in the case of a board, by the other members of the board, to the Director of Finance and Planning.

- (2) Copies of the report shall be sent to the accounting officer concerned and the Director of Audit.
- (3) The report shall identify the stores which, in the opinion of the board, should be condemned and shall include recommendations for their disposal.
- (4) The board shall report on any cases of misuse, abnormal damage or deterioration or any other cause which, in the opinion of the board, have contributed to the unserviceable or obsolete condition of the stores inspected.
- (5) The Director may after considering the recommendations of the board of condemnation issue such directions as he or she considers necessary.

86. DISPOSAL OF CONDEMNED STORES

- (1) Accounting officers shall ensure that condemned stores authorised to be written off and destroyed are disposed of in the manner directed by the Director of Finance and Planning.
- (2) The accounting officer concerned shall appoint an officer or officers of his or her Department to carry out the destruction or disposal of the stores.
- (3) The stock verifier or a member of the board of condemnation shall witness the destruction or disposal of the stores.
- (4) The accounting officer concerned shall prepare a list of the stores destroyed or disposed of for submission to the Director together with the following certificate—

“I hereby certify that the stores listed have been destroyed or disposed of by ... (method of destruction or disposal) ... in accordance with the Director of Finance and Planning’s directions as given in (reference to authority) ... dated in the presence of the witness who has signed below.

Signed
(witness)	Accounting Officer
Name	Designation

Designation	Department
Date	Date

- (5) Copies of the list together with the certificate shall be sent to the Director of Finance and Planning, the Accountant General and the Director of Audit.

87. SALE OF CONDEMNED STORES

Condemned stores may be sold by public auction, by public tender or in any other manner authorised by the Director of Finance and Planning.

88. GIFT OF CONDEMNED STORES

Subject to section 44 of the Act, the Director of Finance and Planning may authorise the gift of condemned stores to educational, scientific, cultural or charitable institutions or organisations.

89. CONDEMNATION BY ACCOUNTING OFFICER

- (1) Despite anything contained in these Regulations, but subject to paragraph (4), accounting officers may, in any financial year, condemn and dispose of small quantities of unexpendable stores which normally have a short life such as in the case of glass ware, china, cooking utensils, small tools, and medical instruments, brushes and similar articles.
- (2) The accounting officer shall submit a list of the items of stores, including the value of each item condemned and disposed of to the Director of Finance and Planning together with the following certificate—

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

Signed

Accounting Officer

Designation

Department

Date

- (3) Copies of the list of stores destroyed or disposed of shall be sent to the Accountant General and the Director of Audit.
- (4) In any financial year the value of stores condemned or disposed of under paragraph (1) shall, in the case of—
 - (a) a single item, not exceed \$100; and
 - (b) more than one item, not exceed \$200,or such greater amounts that Cabinet determines.

90. ACCOUNTING FOR STORES DISPOSED OF OR DESTROYED

Whenever the destruction, disposal, sale or gift of condemned stores is authorised by the Director of Finance and Planning or the accounting officer as the case may be, a stores issue voucher shall be prepared by the officer in charge of stores before such stores are removed from stock.

PART 14 LOSSES OF STORES

91. DEFINITION OF “LOSS”

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

92. INITIAL REPORT OF LOSS

- (1) An accounting officer shall submit a written report immediately to the Director of Finance and Planning, the Accountant General and the Director of Audit on any loss of stores which occur in the Department for which he or she is responsible.
- (2) An initial report shall be made in every instance whether or not restitution has been made and such report shall not be delayed to enable investigation to be carried out or restitution to be sought.

93. INVESTIGATION OF LOSSES

An accounting officer shall cause an immediate investigation to be made into any loss of stores occurring in the Department for which he or she is responsible, and in cases where misappropriation, theft or fraud is suspected, that accounting officer shall report the loss immediately to the police.

94. FINAL REPORT OF LOSS

- (1) An accounting officer shall, as soon as possible after the investigation into any loss is complete, report to the Director of Finance and Planning on the result of the investigation.
- (2) Copies of the report under paragraph (1) shall be sent to the Accountant General and the Director of Audit.
- (3) Any such final report shall include the following—
 - (a) the nature of the loss and the quantity and book value of the stores involved;
 - (b) the place and date of the loss;
 - (c) the circumstances in which the loss occurred;
 - (d) an opinion as to whether the loss was due to a fault in the accounting or storekeeping system;
 - (e) a statement on whether misappropriation, fraud, negligence or irregularity was involved;
 - (f) the name and designation of the officer responsible for the loss;
 - (g) the reasons why internal checks and controls failed to prevent the loss;
 - (h) the measures taken or recommended to prevent a recurrence of similar losses;
 - (i) an account of any restitution or recovery of the loss;
 - (j) advice on any action already taken against the officer responsible for the loss;
 - (k) recommendations for any disciplinary or other action required; and
 - (l) a report by the police, if applicable.

95. WRITE-OFF LOSSES

Any losses of stores under these Regulations shall be written-off in accordance with section 43 of the Act.

96. ACCOUNTING FOR LOSS WRITTEN-OFF

A stores issue voucher shall be prepared for any lost stores for which authority to write-off has been granted. However, in the case of negligence or other irregularity the value of the stores shall be charged against an advance account in the name of the officer responsible for the loss.

**PART 15
HANDING OVER OF STORES****97. PROCEDURE FOR HANDING OVER STORES**

- (1) Whenever a storekeeper or other officer responsible for stores is proceeding on leave or transfer or will be absent from his or her office for any other reason, the accounting officer responsible for such stores shall arrange for the handing over of the stores to another officer.
- (2) The procedure for handing over of stores shall be as follows:
 - (a) the physical stock of stores shall be checked in detail by the incoming officer and by the outgoing officer and compared with the balances in the stores ledger or inventory; and
 - (b) the incoming officer and the outgoing officer shall sign a handing over certificate in the form prescribed for that purpose.
- (3) The outgoing officer shall endorse a statement listing any deficiencies or defects found during the handing over, which shall be attached to the handing over certificate.
- (4) The incoming officer shall submit the handing over certificate to the accounting officer immediately after it has been signed.
- (5) The outgoing officer shall be responsible for all deficiencies or defects reported at the handing over.

98. PROCEDURE WHEN OUTGOING OFFICER IS UNABLE TO ATTEND

- (1) If the outgoing officer is unable to attend the handing over because of illness or has been authorised by the accounting officer to leave his or her office before the handing over takes place, the accounting officer shall apply to the Director of Finance and Planning for a Board of Survey to be appointed to survey the stores to be handed over.
- (2) The incoming officer shall be in attendance during the survey and shall sign the handing over certificate prepared and endorsed by the Board of Survey.

**PART 16
LOAN, HIRE AND SALE OF STORES****99. AUTHORITY FOR LOAN OR HIRE OF STORES**

- (1) Except for the hire of plant and equipment where an authorised procedure and standard hire charges are in operation, no stores may be issued on loan or hire without the prior authority of the Director of Finance and Planning.
- (2) Any hiring out of stores shall be supported by an agreement approved by the Attorney General and signed by the hirer.

100. ACCOUNTING FOR STORES ON LOAN OR HIRE

- (1) The officer in charge of stores shall ensure that stores issue vouchers are prepared and signed by the borrower or hirer in respect of all stores issued on loan or hire.
- (2) Whenever stores which have been issued on loan or hire are returned into store, such stores shall be accounted for on a stores receipt voucher.

101. AUTHORITY FOR SALE OF STORES

- (1) Stores may be sold by auction, tender or in any other manner authorised by the Minister.
- (2) The Director of Finance and Planning shall have the power to authorise the sale of stores not exceeding \$10,000 in value.

102. ACCOUNTING FOR STORES ISSUED ON SALE

- (1) The selling price of stores to be issued on sale shall be determined by taking the ledger price and adding a charge of not less than 33.33% for departmental costs.
- (2) An issue on sale shall not be made until the selling price of the stores has been received in full.
- (3) A store issue voucher shall be prepared for any stores issued on sale.

**PART 17
STORAGE AND SECURITY OF STORES****103. STORAGE**

- (1) Stores shall be secured against interference by unauthorised persons.
- (2) An unauthorised person shall not be permitted to enter a store room or building except in the presence of the storekeeper.

104. PRECAUTION AGAINST DETERIORATION OR FIRE

- (1) Clothing and other stores susceptible to deterioration by damp or pests or other cause shall be examined regularly and shall be stored above floor level.
- (2) Fluids in tins or drums shall, whenever possible, be stored above ground level.
- (3) Inflammable stores and explosives shall be stored in accordance with any enactment relating to such substances or in the absence of any such enactment, any instructions issued by the manufacturers of such stores.

PART 18 ACCIDENTS

105. APPOINTMENT OF ACCIDENT INVESTIGATION BOARD

The Director of Finance and Planning shall appoint an Accident Investigation Board to enquire into the causes and costs of any accidents reported to him or her and to assess the extent of any blame or negligence on the part of any driver or operator responsible for or in control of the vehicle or plant involved.

106. ACCIDENT REPORTS

Whenever an accident involving a government vehicle or plant occurs, the driver or operator, as the case may be, shall immediately complete an accident report and submit such report to the accounting officer.

107. ASSESSMENT OF DAMAGE

The accounting officer, on receiving an accident report, shall refer the report to the officer in charge of the mechanical workshop or garage for an assessment of the damage sustained and an estimate of the cost of repair, or, in the case where the vehicle or plant is beyond repairs, the cost of replacement.

108. SUBMISSION OF REPORT TO BOARD

The accounting officer shall submit the accident report together with the assessment made by the officer in charge of the mechanical workshop or garage and police report, if any, to the Accident Investigation Board.

109. POWER OF BOARD TO SUMMON

- (1) The Accident Investigation Board may summon any person to give any evidence or explanation concerning the accident which it may consider to be necessary.
- (2) The Accident Investigation Board shall submit a report on its findings together with any recommendations to be taken against

the driver or operator responsible for the accident, to the accounting officer.

110. ACTION TO BE TAKEN

- (1) The accounting officer shall submit the accident report and the Accident Investigation Board's report together with his or her recommendations on the extent of any surcharge against the driver or operator responsible for the accident, to the Director of Finance and Planning.
- (2) Any surcharge imposed on the driver or operator by the Director shall be recovered in accordance with any directions given by the Director.

111. CLAIMS BY GOVERNMENT

Where the Accident Investigation Board recommends that a claim be made against any person or insurance company in respect of any liability for an accident, the accounting officer shall prepare the claim and submit it to the Attorney General for his or her approval before it is issued.

112. CLAIMS AGAINST GOVERNMENT

Where a claim is made against the Government for liability in respect of an accident, the claim shall be referred immediately to the Attorney General for his or her advice on the action to be taken.

113. REPAIRS TO DAMAGED PLANT OR VEHICLE

As soon as possible after an assessment has been made by the officer in charge of the mechanical workshop or garage and except as may be advised by the Accident Investigation Board or Attorney General, the accounting officer shall proceed to carry out repairs to the vehicle or plant involved in the accident.

PART 19 MISCELLANEOUS

114. FORMS

Subject to section 55 of the Act, the forms that are required or necessary for the purposes of this Act shall in such form as the Accountant General approves.

115. VETTING OF CONTRACTS

- (1) A contract shall not be entered into under these Regulations unless the contract document is vetted by the Attorney General prior to its execution.
- (2) Without prejudice to paragraph (1), any document which has legal implications under these Regulations shall be submitted to the Attorney General for vetting and advice.