Financial Management and Audit

Cap. 5.

FINANCIAL MANAGEMENT AND AUDIT (FINANCIAL) RULES, 1971

1971/46. 1974/172. 1975/68.

Authority: These Rules were made on 31st March, 1971 by the Cabinet under section 48 1975/280. 1979/180. of the $Financial\ Management\ and\ Audit\ Act.$

1st April, 1971. Commencement:

1984/20. 1985/102. 1997/47.

Part I

1998/158. 2001/48. 2002/147.

Preliminary

- These Rules may be cited as the Financial Management and Audit (Financial) Rules, 1971.
 - For the purposes of these Rules,
- "approved", when used in relation to a form, means approved by the 1985/102. 1998/158. Director;
- "bank" means a bank licensed or established by virtue of any Act for the time being in force in Barbados;
- "books of account" means any record of accounting and financial 1998/158. transactions compiled, maintained or stored whether manually or electronically;
- "head of department" includes, in relation to a ministry, the Permanent Secretary of the ministry, and reference to a department includes reference to a ministry;
- "local purchase order" means any order issued for the supply of goods 1998/158. and services prepared and issued whether manually or electronically;
- "Registrar" means the Registrar of the Supreme Court;

- "supplies" has the same meaning as in rule 2 of the *Financial Management and Audit (Supplies) Rules, 1971;*
 - "Tenders Committee" or "Committee" means the Committee established by rule 129;
 - "Treasury Account" means the account kept by the Accountant-General pursuant to section 19 of the Act;
- "voucher" means any payment request or other approved form on which are recorded details in support of expenditure payments or revenue receipts.
 - **3.** (1) The officer for the time being performing the functions of Secretary to the Cabinet shall cause to be furnished to the Auditor-General, the Accountant-General and accounting officers copies of all Acts and Resolutions passed by Parliament for grants of money to be expended for the public service.
 - (2) Each accounting officer or head of department shall cause to be furnished to the Auditor-General copies of all contracts entered into for the performance of any public work or undertaking or for the supply of materials, services or other things required for the public service.

Part II

Accounting Officers

- **4.** (1) An accounting officer is personally responsible for the efficient and prudent conduct of the financial business of the department of which he is appointed accounting officer.
- (2) The votes are regarded as entrusted to him, and it is his duty to ensure that the funds expended are applied only for the purpose intended by Parliament.
- **5.** The accounting officer must be prepared to account to the House of Assembly through the Public Accounts Committee for the regularity and propriety of the expenditure of the votes and accounts and for the receipt of public moneys for which he is responsible.

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- **6.** Without limiting the generality of rules 4 and 5, it is the duty of each accounting officer to make arrangements to ensure that
 - (a) a proper system of accounts is established and maintained in the department of which he is accounting officer, and that the accounts are faithfully and properly kept;
 - (b) all public moneys collectable by any such department for the collection of which he is responsible are punctually collected;
 - (c) all public moneys for which he is accountable are promptly brought to account under the proper heads, sub-heads, items and sub-items of the Estimates or other approved classifications;
 - (d) proper provision is made for the safe keeping of public moneys, securities, payable orders, vouchers, stamps, stamp dies, receipt books, carbon copies and counterfoils of receipts, licences, electronic data, and other Government property 1998/158. entrusted to his care:
 - (e) there is strict supervision over all officers under his authority entrusted with the receipt and expenditure of public moneys, and independent and efficient checks, including surprise inspections, are instituted against the occurrence of fraud, embezzlement, carelessness, waste or extravagance;
 - (f) no payment is authorised or made which is not covered by proper authority expressed on the voucher relating to it;
 - (g) all disbursements are promptly charged in his accounts under the appropriate heads, sub-heads, items and sub-items of the Estimates or other approved classifications;
 - (h) all books of account and other accounting records are correctly posted and kept up to date;
 - (i) where accounting systems and records are computerised, that 1998/158. appropriate security measures are put in place to safeguard the integrity and reliability of those systems and records.

7. It is also the duty of an accounting officer to

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- (a) report to the Director any apparent defect in the procedure of revenue collecting, or apparent waste or extravagance in expenditure, which comes to his notice in the course of his duties;
- (b) check all cash and stamps in his charge and verify the amounts with the balance shown in the books of account;
- (c) promptly bring to account as a receipt any cash or stamps found in his charge in excess of the balances shown in the books of account:

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- (d) reply promptly to any queries addressed to him by the Director, Accountant-General or Auditor-General, giving fully the particulars or information required;
- (e) render for audit the accounts of the department of which he is accounting officer and prepare the necessary financial statements and returns.
- **8.** (1) If an accounting officer disagrees with a Minister on a matter of importance affecting the financial administration of the department within the Minister's portfolio, it is the duty of the accounting officer to represent his objection promptly to the Minister.

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(2) An accounting officer referred to in paragraph (1) shall place on record his disagreement with any decision or proposed course of action which he finds difficult to defend as prudent administration or which he regards as inconsistent with his obligation to see that the administration of such department is carried out with due regard to the avoidance of waste or extravagance and to the propriety of the proposed course of action, and he shall set out the reasons for his disagreement.

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(3) If the Minister adheres to his decision, he shall communicate that decision in writing to the accounting officer, who shall accept the decision and carry it into effect.

- **9.** (1) If the matter which is the subject of the accounting officer's objection involves his personal liability for the funds of the department of which he is accounting officer or the question of the regularity or propriety of payment, the accounting officer shall not only set out in writing his objection to the proposed expenditure and his grounds for it, but he shall only authorise or make the payment upon a written instruction from the Minister overruling the objection.
- (2) After such payment is made, the accounting officer shall immediately inform the Director and the Accountant-General of the 1985/102. circumstances surrounding the payment and forward the papers to the 1998/158. Auditor-General.

- (3) Notwithstanding paragraph (1), the Minister shall be 1998/158. personally liable for any loss, wastage or improper use of public funds where he instructs the accounting officer, in writing, to incur expenditure even though the Minister has been advised by the accounting officer that by so doing he would be in a breach of these Rules.
- **10.** On all technical matters affecting the accounts and on any matter of doubt relating to the propriety or regularity of any transaction, the advice of the Director or Accountant-General, as the case may be, may 1985/102. be sought.

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11. Accounting officers shall furnish to the Director at such times 1985/102. as the Director may direct

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- (a) Estimates of revenue and expenditure for the succeeding financial year; and
- (b) revised Estimates of revenue and expenditure for the current financial year.

Part III

Collectors of Revenue

- **12.** A collector of revenue is responsible for the collection of all revenue which it is the function of his department to collect, and for paying the same to the Accountant-General.
- **13.** A collector of revenue is accountable to the House of Assembly through the Public Accounts Committee for the punctual collection of all revenue due to the Crown for which he is responsible.
 - **14.** It is the duty of a collector of revenue to ensure that
 - (a) all revenue for which he is responsible is punctually collected and brought to account, and that adequate safeguards are established to secure an effective check of the assessment, collection and punctual accounting for such revenue;
 - (b) all revenue for which he is responsible is properly safeguarded, and that independent and effective checks of cash balances in the hands of officers having the custody of cash and other articles of value are instituted:

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(c) all receipts, licences, permits, certificates and other documents used in the collection of revenue are properly safeguarded and accounted for and, in relation to the computerised system, that appropriate safeguards and controls are maintained to ensure the integrity of the documentation.

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- **15.** Collectors of revenue shall furnish to the Director at such times as the Director may direct
 - (a) Estimates of revenue for the succeeding financial year; and
 - (b) revised Estimates of revenue for the current financial year.

Part IV

Control and Classification of Expenditure

- 16. The Estimates form the basis of the accounts of the year to which they relate, and the classification and sub-division of the accounts of revenue and expenditure shall accord with the detail of the Estimates.
- 17. (1) In every charge against an item of a head of expenditure, the funds shall be applied to the purpose or purposes for which such item is intended, and the charge shall be made to the item under which provision for the expenditure was made.
- (2) The claim that certain expenditure was necessary and justifiable is not a sufficient reason for charging it to an item which was not intended to carry such expenditure.
- (3) Expenditure shall not be incurred unless appropriate provision 1998/158. is made in the Estimates or in Supplementary Estimates.
- (4) Any expenditure incorrectly charged may result in the officer 1998/158. who authorised the expenditure being surcharged or being subject to other disciplinary action.
- **18.** (1) The authority for expenditure conveyed by an Appropriation Act or a resolution lapses at the end of the financial year to which it relates, and if further expenditure is necessary for the completion of any service it must be provided for in the Estimates or in Supple-mentary Estimates for the year in which the sum will actually be expended.
- (2) The authority conveyed by warrants lapses on the last day of 1998/158. the financial year in which the warrants are issued.
- **19.** (1) Payments shall not be made in advance for the purpose of 1998/158. utilising an anticipated saving on any item, nor may the unexpended portion of any item be drawn to meet impending payments or be carried to a deposit or suspense account.

- (2) On the other hand, expenditure properly chargeable to the account of a given year shall, as far as possible, be met within the year and shall not be deferred for the purpose of avoiding an excess on the amount provided in the Estimates.
- (3) Revenue due and collected in any one year shall not be placed on deposit or held in suspense with the object of transferring it to revenue in the following year.
- **20.** New heads or items shall be opened for items of revenue or expenditure not properly falling within any of those already appearing in the Estimates.

Part V

Accounting for Public Moneys

- 21. It is the duty of the Accountant-General to
- (a) supervise generally the collection and receipt of public revenue;
- (b) supervise generally the disbursement of public funds and, in case of any apparent extravagance, to call the attention of the Director in writing to the matter;

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- (c) bring promptly to account under the proper heads and items all moneys, whether revenue or other receipts, paid to him or accounted for to him;
- (d) charge promptly to the proper accounts all disbursements from public funds, whether expenditure or other payments;
- (e) see that proper provision is made for the safe keeping of all public moneys, stamps, securities, and valuable documents in his department, and supervise generally the provision made by accounting officers for the safe keeping of public moneys, securities, stamps, stamp dies, receipt books, carbon copies and counterfoils of receipts, licences and other Government property entrusted to their care;

- (f) supervise the receipt and payment of public moneys by his department, take precautions and institute and maintain efficient checks, including surprise inspections, against the occurrence of fraud, embezzlement or carelessness.
- **22.** All forms used pursuant to the Act and these Rules shall be in 1998/158. the approved form.
- **23.** (1) Collectors of revenue, accounting officers and other 1998/158. persons responsible for the receipt of public moneys shall keep
 - (a) a cash book and a ledger if necessary, and the cash book shall be balanced and the cash physically verified on a daily basis; and
 - (b) subsidiary records.
- (2) The pages of all account books and other records shall be 1998/158. numbered.
- (3) All manually maintained accounting records shall be written 1998/158. in permanent ink, typescript or printed.
- (4) All accounting records shall be carefully preserved and shall 1998/158. not be destroyed except with the prior approval of the Auditor-General.
- (5) Each accounting officer shall keep a vote control book in the approved form which shall show at any time in respect of each vote for which the accounting officer is responsible
 - (a) the total amount of expenditure sanctioned for the service of the year;
 - (b) the detailed amounts of expenditure charged;
 - (c) any further known liabilities or commitments in respect of the service of the year;
 - (d) the available balance remaining on the vote; and

1998/158. the total value of the finance warrants issued, and the charges and any balances relating thereto.

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- **24.** Every entry in the accounts shall be supported by a voucher containing full particulars of the transaction.
- **25.** (1) Subject to paragraph (2), no erasures may be made or figures altered in any account book or on any voucher.

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- (2) When an alteration to a manually maintained record is necessary, the erroneous entry shall be neatly ruled out in ink and the correct figure inserted. All alterations shall be initialled and dated by the officer making the alteration, and, in the case of vouchers, by the officer who certifies the voucher.
- (3) Audited figures may only be altered by the Auditor-General or a person duly authorised by him.

- (3A) Alterations to records kept on electronic accounting systems shall be made only by persons who are duly authorised to make them.
- (4) Where in the course of his duties the Auditor-General or a duly authorised person seals a safe, strong-room, or other place of custody of public moneys or Government property, such seals shall not be broken, removed or in any way tampered with except by the Auditor-General or such duly authorised person.
- **26.** Any surplus cash shall be immediately credited to a suspense account pending the proper investigation as to the cause of the surplus, and if after such investigation the surplus cannot be satisfactory explained and adjusted, the amount shall be carried to revenue.
- 27. Except in the case of drawing-office staff, where it may be required for the preparation of maps and plans, the use of green ink or pencil in the transaction of official business is restricted to the Audit Department, and the use of red ink to the Accountant-General's Department.

28. Facsimile signature stamps may with the approval of the 1998/158. Director be used in signing cheques; and signatures may also be electronically affixed.

Imprests

- **29.** (1) Where it is more convenient for a department to make 1998/158. payments at the time when the expenditure is incurred, the Minister may authorise the Accountant-General to issue an imprest in such sum not exceeding \$1 000 as is sufficient to meet the requirements of the holder.
- (2) Imprests shall be reimbursed as required during the year and at 1998/158. the end of each financial year.
- **30.** (1) Every imprest holder shall keep a cash book in which all receipts and disbursements shall be recorded.
- (2) An imprest holder is personally accountable for the total amount of his imprest.
- **31.** Imprests shall be retired to the Treasury by payment to the 1998/158. Accountant-General of the full amount of the imprest when
 - (a) an imprest is no longer needed; or
 - (b) the ministry or department is abolished.
- **32.** Application for imprests shall be made to the Accountant-General, and shall state the amount and the purpose for which the imprest is required.
- **33.** Accounting officers are responsible for ensuring that imprests are necessary and that the amount stated in the application therefor is not in excess of the amount actually required.

Part VI

Receipt of Public Moneys

- **34.** All receipt entries in the accounts shall be vouched on the approved form.
- **35.** (1) An official receipt shall be given for each sum received by an officer in his official capacity. Except where a receipting machine or computer is used, the date shall be impressed on the receipt by means of a date stamp.
- 8. (2) A receipt shall be issued at the time when the amount is received, and in no circumstances shall its issue be delayed.
 - **36.** Collectors of revenue, accounting officers and other public officers who receive revenue or other public moneys shall daily or at the earliest possible opportunity pay the whole amount of such revenue or other public moneys into the Accountant-General's Treasury account or other bank account approved by the Director at any bank or into the Treasury, and shall obtain an acknowledgment for the amount paid in.
 - **37.** Where payments are made to the Treasury account, the acknowledgment given by the bank shall, if practicable, be presented on the same day together with a Treasury receipt voucher so that an official receipt may be obtained from the Accountant-General for the payment made.
 - **38.** Between the time of receipt and the time of payment into a bank or the Treasury, no public money shall be made use of in any way whatsoever, nor shall any officer advance or lend any sum for which he is accountable.
 - **39.** (1) The following rules shall be observed in connection with the use of official receipts:

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- (a) in the case of general receipt, receipts books shall consist each of 100, 50 or 25 receipt forms with corresponding duplicates and triplicates as the case may be, and shall be machinenumbered; the receipt form shall be perforated at the margin so that it may be torn from the book for issue; when a receipt is to be issued from a receipt book, a sheet of carbon paper shall be placed between the receipt form and duplicate (and triplicate where necessary), and the receipts written by using ink or indelible pencil;
- (b) every receipt shall be prepared to show the date of payment, the name of the payer, the amount of money paid and the purpose for which the payment is made, and shall be signed by the officer authorised to receive the payment;
- erasures shall not be made on a receipt, and amendments shall be initialled by the officer signing the receipt; when an error occurs in the statement of the name of the payer or the amount received, the form shall be cancelled and a new form prepared;
- (d) receipt forms, carbon copies and counterfoils of receipt forms are valuable documents and shall be taken care of and accounted for; in the event of the loss of a book or of a form from a book, the officer to whom the book is issued is liable to be surcharged in such amount as the Director may determine; an officer should 1985/102. therefore satisfy himself on the return of a book which has temporarily left his charge that the receipt forms are intact;

- (e) if a receipt form after being filled in is to be cancelled, the word "CANCELLED" shall be written across the face of the original, duplicate and triplicate, and the original pasted to the margin of the duplicate;
- copies of official receipts shall not be issued, but a certificate of payment may be furnished upon application;
- (g) receipt books shall be obtained from the Government Printer 1998/158. by requisition, which shall be prepared in quadruplicate by the officer making the requisition; and that officer shall forward

the original, duplicate and triplicate to the Government Printer who shall insert thereon the serial number of the books supplied and return the duplicate and triplicate requisition together with the receipt books to the officer making the requisition. After checking the stock received, the officer making the requisition shall sign the duplicate requisition and return it to the Government Printer, and the triplicate will be retained by the Ministry or department;

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(h) each officer responsible for the requisitioning of receipt books shall maintain a Stock and Issue Register of receipt books;

- particulars of receipt books issued must be recorded by the ministries or departments, and requisitions shall be submitted at least 10 days before the books are required for use;
- in order to exercise proper control over receipt books in their charge, collectors of revenue and accounting officers shall maintain a Stock and Issue Register in which they shall record the issue to the officers to whom individual books are issued and the subsequent return of such books on completion; where moneys have to be accounted for by different persons in a department, separate receipt books shall be issued;
- (k) collectors of revenue and accounting officers shall from time to time cause a check of the stock of books on hand to be made by an officer other than the one by whom the stock is kept;
- receipt books shall be issued in their consecutive order and individual receipt forms in their numerical sequence; officers responsible for receipt books shall ensure that the numbers of the receipts and their duplicates and triplicates correspond and are in numerical sequence; any error discovered in the numbering shall be reported immediately to the supplying officer before the book is put in use;
- (m) receipt books sent by post, whether used or unused, shall be put in packages sealed with wax and registered;

(n) collectors of revenue and accounting officers shall report to the Director, the Chief Supply Officer, the Accountant- 1985/102. General and the Auditor-General any loss of receipt books in their charge as soon as such loss is discovered, and shall cause a full investigation into the loss to be made forthwith; lost receipt forms or books may only be written-off on the authority of the Director, who shall notify the Chief Supply 1985/102. Officer, the Auditor-General and the Accountant-General 1998/158. accordingly.

- (2) Notwithstanding paragraphs (a) to (n) of paragraph (1), where 1998/158. the operations of a ministry or department have been computerised.
 - (a) receipts and other forms may be issued using a computer generated form;
 - (b) all forms approved for use in the computerised system shall be kept safely; and
 - all computer paper used must be supplied by the Chief Supply Officer, unless otherwise directed by the Director, and where applicable each sheet of computer paper shall be numbered.
- **40.** The Accountant-General shall report to the Director any 1985/102. failure on the part of an accounting officer or a collector of revenue to 1998/158. collect and duly account for any sums receivable by him; he shall also report any case in which he thinks that the revenue is falling unduly into arrears.

41. All officers charged with the collection of revenue or other moneys due to the Government shall furnish to the Director, the 1985/102. Accountant-General and the Auditor-General returns showing the state of the arrears at the end of September and March in each year; all such returns shall be furnished within 2 months of the date to which they relate, and if there are no such arrears a nil return shall be furnished.

42. Refunds of revenue shall be charged against the appropriate revenue heads and sub-heads.

- 43. (1) Subject to paragraph (2), bills of exchange and promissory notes shall not be accepted in payment of revenue or other moneys due to the Government.
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- (2) A cheque shall be accepted in payment of revenue and other moneys if the officer receiving the cheque has no reason to doubt its validity.
- (3) Where a debit card or a credit card is presented for the 2002/147. payment of revenue or other moneys due to the Government, the officer to whom that debit card or credit card is presented shall accept that card where the officer has no reason to doubt its validity.
- (4) Where an officer referred to in paragraph (2) or (3) fails to take 2002/147. reasonable care in ascertaining the validity of the cheque or credit card, that officer may be liable to repay the amount tendered by way of
 - (a) the cheque, where the cheque is dishonoured; or
 - (b) the credit card, where any loss is incurred by the acceptance of the credit card.
 - **44.** (1) If a cheque is dishonoured, it shall be dealt with promptly in the prescribed manner, and every precaution shall be taken to ensure that any service, supply or payment contemplated against the cheque is stopped.
 - (2) The fact of dishonour shall be reported forthwith to the accounting officer or the collector of revenue, who after due investigation shall decide whether or not cheques from the same drawer may in future be accepted.
 - **45.** When a cheque credited to revenue or to a below-the-line account is returned dishonoured by the bank, the amount shall be debited to the revenue head or the below-the-line account originally credited.
 - **46.** The accounting officer concerned shall make every effort to effect recovery of the amount at the earliest possible moment and shall, where necessary, cause legal proceedings to be instituted; where

applicable, a department register of dishonoured cheques shall be maintained and the register shall be examined at least once a month by the responsible supervisory officer to ensure that clearances are pursued and recoveries effected.

PART VII

Payment of Public Moneys

- **47.** Subject to the *Financial Management and Audit (Supplies)* 1971/47. *Rules, 1971,* all claims against public funds for work done or services rendered or for supplies shall be presented for examination to the accounting officer or to the officer authorised to act on his behalf; before signing the certificate on any voucher for payment, the accounting officer or the officer authorised to act on his behalf shall satisfy himself
 - (a) that all claims made in pursuance of a contract are in strict agreement with the terms of the contract and that the charges in respect of all other claims are reasonable and proper;
 - (b) that the computations, castings and validity of all such claims have been verified;
 - (c) that the information furnished on the claim is correct in all particulars and that the supporting documents have been certified by the officers concerned;
 - (d) that the claim is an appropriate charge against the head and item or account quoted on the voucher and that funds are available.
- **48.** (1) A claim shall not be certified by the accounting officer or by an officer authorised by him under rule 47, but shall be certified by an officer authorised by the accounting officer for the purpose, which officer is in this rule referred to as "the certifying officer".
 - (2) The certifying officer shall ensure that
 - (a) the services specified have been duly performed;

- (b) the prices charged are either according to contract or approved scales or are fair and reasonable according to current local rates;
- (c) authority has been obtained as quoted and that funds are available:
- (d) computations and castings have been verified and are arithmetically correct;
- (e) the persons named on the claim are entitled to receive payment;
- (f) stores purchased have been supplied and properly accounted for:
- (g) all authorised deductions from the amount payable have been made;
- (h) where applicable, the particulars of payment by lodgement to payee's bank account are noted on the claim.
- (3) The notation required by paragraph (2)(h) shall be signed by the certifying officer.

- (4) Every claim shall be "certified correct" by the certifying officer
 - (a) by way of affixing his signature and the date on the document; or
 - (b) in the case of electronically prepared claims, by an appropriate controlled approval method.
- **49.** When a claim is in receipt of salary or pension, the accounting officer or the Accountant-General, as the case may be, shall ensure that all authorised deductions in respect of contributions, repayment of advances, remittances or other known liabilities are made.
- **50.** (1) Unless the Accountant-General otherwise directs, payment under this Part shall be made by payable order.

- (2) For the purposes of these Rules, a payable order is an order addressed to the Accountant-General signed by 2 officers authorised for the purpose requiring the Accountant-General to pay the person named in the order the sum specified therein.
- (3) Payment for goods and services may be made by direct 1998/158. transfer of funds to a bank or other financial institution for the credit of a payee's account with that institution upon authorisation from the supplier.
- **51.** Payment shall be made only to the person named in the voucher or to his authorised agent.
- **52.** When payment is to be made to a person other than the person named in the voucher, the authority under which the payment is to be made shall be registered at the department and noted on or attached to the voucher.
- 53. Where the payee is unable to write, the mark in acknowledgment of receipt of payment shall be witnessed by 2 officers of the department of issue, and where 2 officers are not available by one officer and some other responsible person.
- **54.** Before payment is made, the paying officer shall require the payee, unless he is personally known to him, to give proof of his identity.
- **55.** (1) All payments shall be made in such manner as the 1998/158. Accountant-General directs.
- (2) Where charges are made by the Chief Supply Officer in 2002/147. respect of the heads of expenditure of ministries and departments, the Chief Supply Officer shall dispatch a statement of those charges made to the ministries and department by the 10th day of each month following the month during which the charges were made.
- (3) Accounting officers shall inform the Chief Supply Officer 1998/158. within 7 days of receipt of the statements where there is an objection to the amount charged.

- **56.** All payment entries in the accounts shall be supported by vouchers in the approved form.
- **57.** All vouchers shall contain full particulars of each service, such as dates, numbers or invoices, rates, quantities and local purchase order numbers, including, if applicable
 - (a) reference to contracts and details of previous payments made thereunder;

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(b) reference to any special authority;

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- (c) the appropriate authority for expenditure made under authority of warrants.
- **58.** Vouchers shall not be made out in favour of more than one person or firm except where persons are parties to a contract or to one transaction, and the total amount of all vouchers shall be written in words as well as figures.
- **59.** (1) All vouchers, pay sheets or claims which have been paid shall be retained by the department making the payment to support its accounts, and may only be removed by the Auditor-General temporarily for such examinations as he thinks fit.

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- (2) All manually prepared vouchers or claims when paid shall immediately be stamped with the word "PAID".
- **60.** (1) If a cheque, payable order or voucher is lost, prompt investigation shall be made into the circumstances of the loss, and it must be established immediately whether payment has been made.

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(2) If fraud is suspected, the accounting officer shall immediately report the matter to the Director, the Auditor-General, the Accountant-General and the Police; and where the accounting officer is satisfied that no fraud has taken place he shall submit a report on the circumstances of the loss to the Director, the Auditor-General and the Accountant-General.

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- (3) No cheque, payable order or voucher in replacement of the original may be prepared without the approval of the Accountant-General and the accounting officer, and such cheque, payable order or voucher shall contain a notation stating such particulars as may adequately identify the original; in the case of the loss of a cheque or payable order, a "Stop Payment" notice shall immediately be issued to all banks and to the Accountant-General.
 - (4) Bearer cheques shall not be used.
- **61.** The signatures of authorised officers certify to the accuracy of 1998/158. every detail on a cheque, payable order or voucher.
- **62.** (1) An accounting officer or his authorised representative is responsible for the assignment of a suitable officer for the paying of salaries and wages.
- (2) If it is found to be impossible to distribute the whole of the money advanced for the payment within 7 days, the amount which remains undistributed shall be refunded to the Accountant-General with a Treasury receipt voucher showing the details of the refund.
- **63.** All claims shall be processed in time for payment to be made within the financial year to which they relate.
- **64.** Adjustments in the accounts shall be made by adjustment voucher, which shall be prepared in triplicate; all copies of the voucher 1998/158. form must be signed by the accounting officer of the creditor and debtor departments.

Part VIIA

Credit Card Facilities

64A. For the purposes of this Part, "card" means a credit card that authorises procurement of goods or services of an amount not exceeding \$20 000 that is issued to the head of a department by a bank or other financial institution licensed under the *Financial Institutions Act.* Cap. 324A.

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- **64B.** (1) Where the head of a department determines that it is necessary to acquire a card, he shall apply to the Director for approval to acquire the card.
- (2) The use of a card acquired under paragraph (1) shall be restricted to such officers in the department as the head of that department determines.
- **64C.** The head of the department to which approval for the acquisition of a card has been given shall ensure that
 - (a) it is used only with his express authorisation; and
 - (b) it is kept in a secure place within the department.

64D. (1) A card may be used

- (a) to guarantee overseas hotel accommodation for an officer or an official representative of a department who is travelling on the business of the Government:
- (b) to reserve travel tickets by an officer or an official representative of the government in respect of travel on the business of the Government;
- (c) to make deposits in respect of a reception or other official function hosted by the department; or
- (d) for the purchase of books, magazines, periodicals or software and the payment of subscriptions and course fees.
- (2) The use of a card to purchase goods or services other than those specified in this rule must be approved by the Director.
- A monthly statement shall be prepared for the purpose of reconciling the credit card statement balance with departmental records.

Part VIII

Custody of Public Moneys

- **65.** All cash, stamps, revenue counterfoil books and security 1998/158. documents shall be kept in strong-rooms or safes or, if kept on computer, shall be protected by password.
- **66.** (1) All cash received by public officers shall be deposited as soon as possible in the safe or strong-room provided for the purpose, until paid into the Treasury or a bank.
- (2) The officer concerned is personally responsible for any loss arising from negligence in this respect.
- (3) No officer shall keep or allow to be kept in any Government safe or strong-room under his charge any moneys except public moneys or such as by virtue of his office he is bound to receive and account for; nor may any private money be included in any Government bank account.
- **67.** Government bank accounts other than accounts referred to in Part III of the Act shall not be opened without the approval of the Director, who may issue such instructions to the bank or banks as are 1985/102. necessary regarding the opening and operation of such accounts.

68. (1) Cheques and payable orders drawn on Government bank accounts shall be signed by 2 officers, unless the Director otherwise 1985/102. authorises in writing.

- (2) For the purposes of rule 65, cheques, payable orders, counterfoils and duplicates shall be regarded as security documents and shall be preserved for audit.
- **69.** The balance of the bank account as shown in the bank pass-book or statement shall be reconciled with the balance as shown in the cash book at least monthly.

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- **70.** No Government bank account shall be overdrawn nor any temporary advance obtained from the bank unless specially authorised by a resolution of Parliament.
- **71.** (1) The accounting officer or the officer in charge of an office, as the case may be, shall, in addition to the usual daily supervision of the accounts and money transactions of his department or office, hold surprise examinations of every strong-room, safe, cash-box, drawer or other receptacle for money in the charge of any officer in his department who is entrusted with the custody of public moneys, stamps or other valuables of any kind.
- (2) Such surprise examinations shall be held at irregular intervals of time, not longer than 6 months, and the result thereof shall be recorded in a book kept for the purpose in each department; this book shall be presented to and be initialled by the Auditor-General or his representative on the occasion of each audit; the particulars required to be recorded in the book are as follows:
 - (a) the date of examination;
 - (b) the name of the officer whose cash and other documents are examined;
 - (c) the amount of money, stamps and other valuables found;

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- (d) the result of the examination; and
- (e) the signature of the inspecting officer.

1985/102. 1998/158.

- (3) The Auditor-General shall bring to the notice of the Director any case in which 6 months have elapsed without the holding of any such examination.
- **72.** The safe custody of cash in transit is the responsibility of the head of department concerned, and a sufficient escort should be provided where necessary.
- **73.** The maximum cash balance that may be retained by an accounting officer or collector of revenue shall be fixed by the Accountant-General.

- **74.** (1) When an officer in charge of cash is handing over his 1998/158. duties to another officer, the cash balance shall be checked and certificates prepared and signed by the officers concerned.
- (2) The officer taking over the duties of the outgoing officer 1998/158. pursuant to paragraph (1) is thereafter responsible for ensuring that the cash balances agree with the amount shown in the cash book.
- **75.** (1) A handing-over statement shall be prepared and retained 1998/158. on each occasion when cash, receipts or licence forms, cheque books, payable order books, safes and cash boxes are handed over from one officer to another.
- (2) Cash handed over shall be checked in the manner prescribed for boards of survey.
- (3) Receipt books, licences, cheque books and payable order books shall be carefully checked and recorded on the statement.
- (4) All keys for strong-rooms and safes shall be recorded on the statement.
- **76.** (1) The main stock of stamps shall be kept in the safe or 1998/158. strong-room.
- (2) A stock book shall be kept in which shall be entered under each denomination the number of stamps received and issued; stamps shall be issued on requisition, and a receipt taken from the officer to whom they are issued.
- 77. Safes should as a general rule be embedded in concrete, in a wall or on the floor.
- **78.** (1) Accounting officers are responsible for the proper care and security of safes, cash boxes and other places of custody in their charge.
- (2) Cash boxes and despatch boxes are not regarded as safe 1998/158. repositories for keeping public moneys overnight, and when an

officer is not provided with a safe and receives cash on Government's account he shall pay such moneys to the Accountant-General or into the appropriate bank account without delay.

- **79.** (1) Every accounting officer shall keep a register of the safes in the charge of an officer in his department, and such register shall contain a full description of each safe manufacturer's number and the designation of the officer in charge. The Accountant-General shall be furnished with the particulars contained in every such register and shall be notified whenever a safe changes location.
- (2) Keys shall in all cases be forwarded by hand in envelopes sealed with wax and an acknowledgment shall be given from the officer authorised to take delivery of any key.
- (3) A register shall be kept at each office or station in which shall be recorded the signatures of the officers in charge of the keys.
- (4) Whenever a key changes hands, a dated entry shall be made and signed by both the delivering and the receiving officer.
- **80.** Officers holding the keys of Government strong-rooms or safes are personally responsible for the safe custody of such keys and for the contents of such strong-rooms or safes.
- **81.** (1) The keys of all strong-rooms, safes and other receptacles for public moneys or other valuables shall be guarded with the greatest care.
- (2) Key holders shall not allow such keys to be out of their personal possession.

82. The duplicate keys and combination of all safes and strongrooms shall be deposited by hand with the accounting officer; the key or combination for each safe or strong-room shall be enclosed in an envelope sealed with wax; and the following details shall be shown on the outside of the envelope:

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| Department | |
|-----------------------------------|--------------------|
| Office/Station | |
| Description of safe or door | |
| Manufacturer's No. of safe or doo | |
| Manufacturer's No. of key | |
| - | ••••• |
| | Accounting Officer |

and an acknowledgment shall be given by the Accountant-General for each duplicate key or combination deposited with him.

82A. Repealed by 1998/158.

- **83.** (1) In the case of a combination lock, the combination shall be set by the officer responsible for the safe and no other officer shall have knowledge of it.
- (2) When the officer in charge of the safe is replaced, the combination must be changed by the incoming officer, and a copy of the new combination deposited with the Accountant-General.
- **84.** (1) The accounting officer shall maintain a register of 1998/158. all safes and strongrooms and a record of all duplicate keys and combinations.
- (2) The keys, combinations and records shall be kept in such a manner that individual keys and combinations can be readily obtained.
- **85.** No duplicate key or combination in the custody of the accounting officer shall be issued without his personal approval, and 1998/158. such issue shall be noted in the record maintained by him.
- **86.** The loss of the keys of any Government safe or strongroom shall immediately be reported to the accounting officer who shall 1998/158. authorise the issue of the duplicate key; the report shall state what precautions were taken to prevent the safe being opened by an unauthorised person; the loss of safe keys shall be reported immediately at the nearest police station.

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- **87.** (1) When the key to a Government safe has been lost, the duplicate shall be obtained from the accounting officer and immediate steps shall be taken to have the lock to that safe altered or replaced and new keys supplied.
- (2) Reasonable safeguards with respect to the contents of the safe referred to in paragraph (1), shall in the meantime be implemented.
 - **88.** to **90.** Repealed by 1998/158.
- **91.** The officer responsible for the custody of a lost key shall be required to meet the expenses incurred in replacing a lock or in altering the wards of a lock and making new keys unless he is relieved by the Director in whole or in part of the responsibility for payment.

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92. Except with the prior authority of the accounting officer, no Government safe shall be opened by force or with new keys made pursuant to this Part.

PART IX

Loss of Public Moneys and Stamps

93. (1) Whenever a shortage or loss occurs in respect of moneys, stamps, securities, stores or other Government property, it is the duty of the officer concerned to report the shortage or loss immediately to the head of department, who in turn shall report the full details of the loss at once to his accounting officer, the Director, the Auditor-General and the Accountant-General, whether or not such loss has been made good by the person responsible for it.

1985/102. 1998/158.

- (2) Paragraph (1) does not apply to petty shortages for which provision is made in the Estimates of expenditure.
- **94.** Where fraud or theft is suspected, it is the duty of the head of department concerned to report the matter immediately to the Commissioner of Police and to the Director.

1985/102. 1998/158.

95. If any shortage, loss or irregularity is discovered by a member of the Audit Department, the Auditor-General shall, if he considers the case to be sufficiently serious, inform the Director independently 1985/102. of the report made by the head of department, and shall also inform 1998/158. the accounting officer and the head of department concerned and the Accountant-General.

- **96.** The Director shall cause such investigation to be carried out 1985/102. as he thinks fit, and, if necessary, report the matter to the 1998/158. Commissioner of Police if that has not already been done.
- **97.** The head of department concerned shall make every effort to ascertain responsibility for the loss and, if possible, to effect recovery at the earliest possible time.
- **98.** Where in respect of loss of Government funds or irregularity in Government accounts
 - (a) a criminal charge is preferred; or
 - (b) disciplinary proceedings under the Service Commissions 1978/183. (Public Service) Regulations, 1978 are instituted against an officer.

then, in respect of paragraph (a) the Registrar, and in respect of paragraph (b) the Chief Personnel Officer, shall immediately notify the Auditor-General of the fact and of the consequence of any such charge or proceedings.

Part X

Boards of Survey

99. A Board of Survey shall be held between the close of business on the last business day of each financial year and the commencement of business on the first business day of the new financial year, and shall be appointed by the Director to examine the cash, bank balances, 1985/102. stamps and other valuables held by the Accountant-General.

100. No cash transactions shall take place between the close of business at the end of the financial year and the commencement of the annual survey by the Board.

1985/102. 1998/158.

- **101.** (1) A Board of Survey shall also be appointed from time to time by the Director to hold surprise surveys of the cash, bank balance, stamps and other valuables in the custody of the Accountant-General and accounting officers.
- (2) The Accountant-General may also from time to time hold surprise inspections of the accounts of any accounting officer.
 - (3) The appointment of Surprise Boards shall be confidential.
- **102.** A Board of Survey shall consist of not fewer than 2 officers, one of whom shall be appointed President.
- 1985/102. 1998/158
- **103.** Officers appointed to a Board of Survey shall report immediately to the Director if they are unable to serve.
 - 104. In carrying out its functions, a Board of Survey shall
 - (a) count all currency notes, coins and stamps;
 - (b) examine all cheques, payable orders, postal or money orders, drafts or other documents forming part of the cash balances;
 - (c) obtain certificates of bank balances from the bank and ensure that such balances are reconciled with the bank balances as shown in the cash book;
 - (d) obtain from the officer whose strong-room or safe is being surveyed a certificate to the effect that all public moneys, stamps and other valuables for which he is responsible have been produced to the Board; such certificate shall be attached to the Board's report.

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105. The cash book or other cash records shall be balanced by the officer responsible for the maintenance of the cash book or record, and where this has not been done the Board shall see that it is done.

- 106. If for any reason whatever the Board has to suspend the verification of cash or stamps, the safe or other repository into which the unverified portion of the cash balance or the stock is placed shall be sealed by the members of the Board, and the seal shall not be broken except in the presence of the Board.
- **107.** (1) Any surplus disclosed as a result of a survey shall be brought to account immediately as surplus.
- (2) In no circumstances shall any surplus be placed on deposit or reserved in any other way to meet possible future shortages.
- **108.** When a Board is carrying out its functions under paragraphs (a) and (b) of rule 104, the officer concerned shall remain present until the survey is completed.

PART XI

Stores and Inventories

- **109.** Every public officer is personally responsible for any Government property under his control or in his custody.
- **110.** A complete record of receipts and issues of stores shall be kept, and such record shall be kept up to date and receipts and issues shall be supported by appropriate documents.
- **111.** Notwithstanding the provisions of the *Financial Management* 1971/47. *and Audit (Supplies) Rules, 1971*, accounting officers may issue local purchase orders for services, the undertaking of work, and for supplies, of such total value as the Minister may approve.

Local Purchase Orders

112. (1) Manually prepared orders for articles required from 1998/158. local suppliers shall be made by a Local Purchase Order prepared in triplicate; such order shall consist of 3 sheets marked respectively "Original", "Duplicate" and "Triplicate" bound in books of 100 or

50 orders; the original and duplicate shall be detached and sent to the supplier, but the triplicate shall be left in the book; the original shall be returned by the supplier together with his bill, but he shall retain the duplicate.

- (2) Subject to paragraph (4), the original purchase order shall be attached to the pay voucher, which shall also be supported by the supplier's bill or itemised statement, and in no case shall any such voucher be passed by an accounting officer for payment unless supported by the original purchase order; the number on the voucher, payable order and cheque shall be quoted on the triplicate sheet of the purchase order.
- (3) The use of local purchase orders need not be restricted to local purchase of supplies, but may conveniently include requisitions for services such as repairs to furniture and equipment.
- (4) In any case where the original purchase order is not returned by the supplier or cannot be produced, a fresh purchase order shall be completed in triplicate; a note shall be made on the triplicate copy of the purchase order originally used to indicate the number of the new purchase order, which shall also be suitably endorsed on all 3 copies to indicate that it is issued in place of a previous purchase order, and if the articles have already been supplied, the endorsement shall include a statement to that effect.

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- (5) For manual preparation of purchase orders, carbon paper shall be used as in the case of receipt books; and appropriate cross references shall be made between purchase orders and any letters or correspondence on which decisions are taken or instructions conveyed in regard to the purchase of supplies or requisitions for services.
- (6) Proper arrangements shall be made to ensure that purchase orders are signed by the officer to whom this duty is properly delegated.
- (7) Local purchase orders shall be obtained from the Government Printer by requisition, which shall be prepared in triplicate by the officer making the requisition. That officer shall forward the original

and duplicate to the Government Printer, who shall insert thereon the serial numbers of the books he supplies and return the duplicate together with the local purchase order books to the officer who made the requisitions.

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- (8) The main stock of local purchase order books shall be kept by the accounting officer, or the officer authorised by him for the purpose, and a Stock and Issue Register shall be kept for recording details of deliveries of local purchase order books from the Printer and the issues thereof. Unless the quantity of books being kept in stock justifies the maintenance of a separate stock register, the stock may be recorded in an appropriate place in the Receipt Book Register.
- (9) Local purchase order books shall be carefully checked on the receipt thereof from the Printer, and any error, either in the numbering or in the quantity supplied, shall be reported immediately to the Printer with a view to having the error corrected.
- (10) Local purchase order books shall be issued in their consecutive order, and individual order forms in their numerical sequence. Officers responsible for local purchase order books shall ensure that the numbers of orders and their duplicates and triplicates correspond and are in numerical sequence, and any error discovered in the numbering shall be reported immediately to the supplying officer before the book is put into use.
- (11) Forms in a book shall be checked by the officer to whom the book is issued before the book is put into use. Where a form is found missing, the officer concerned shall make suitable notes of the fact on the inside cover of the book and transmit a written report thereon to his head of department, who shall investigate the matter and report to the Auditor-General.
- (12) An officer to whom local purchase order books are issued shall give acknowledgment therefor, and is personally responsible for the books.
- (13) From time to time, accounting officers shall cause a check of the stock of books on hand to be made by an officer other than the one who keeps the stock.

(14) When a book is withdrawn from use for any reason it shall be checked and the unused forms cancelled in such a manner as to prevent their future use; the perforated forms shall be partly pasted to the triplicate copy at the time of withdrawal of the book from use so as to avoid the loss of the original and duplicate copies.

1985/102. 1998/158. (15) Accounting officers shall report to the Director, Accountant-General and to the Auditor-General any loss of local purchase order books in their charge as soon as such loss is discovered, and shall immediately cause a full investigation into the loss to be made. Lost purchase order forms may only be written off on the authority of the Director.

1985/102. 1998/158.

Stores

- 113. The stores ledger shall be maintained in a form to show continuous balances for each item in stock.
- 114. Every storekeeper must satisfy himself as to the quantity and condition of stores on the receipt thereof and, in the event of shortage or damage which is not made good, he shall immediately report the matter to his head of department, who shall take immediate steps to initiate a claim, if necessary.
- 115. All issues of stores shall be made on the authority of a requisition or other approved form duly signed by the proper officer.
- 116. Losses or deficiencies in stores shall not be written off except,
 - (a) in the case of a loss or deficiency not exceeding \$1 000, under the authority of the Minister; and
 - (b) in the case of a loss or deficiency exceeding \$1 000, under the authority of the Cabinet.
- 117. (1) Except in the case of articles of a perishable nature, articles shall only be condemned as unserviceable on the report of a Board of Survey.

- (1A) Accounting officers, with the approval of the Director, shall 1998/158. condemn as unserviceable any article with an original purchase price of no more than \$5 000.
- (1B) A list of the items condemned pursuant to paragraph (1A) shall be submitted to the Chief Supply Officer, the Director and the Auditor-General.
- (2) Boards of Survey shall be appointed by the Director and may 1985/102. be convened at the request of any accounting officer to survey any articles which are considered to be unserviceable or obsolete, and which permission to write off is sought.

(3) Where practicable, Boards of Survey shall comprise at least 2 officers who are not associated with the operation of the stores during the year.

(4) Unserviceable articles to be sold shall be disposed of by public auction or in such other manner as the Director may direct. If 1985/102. such articles are unsuitable for sale, they shall be destroyed unless 1998/158. they can be utilised immediately or within a reasonable time for some service of the Government other than that for which they were purchased, but any condemned articles so retained shall be transferred 1998/158. to a subsidiary ledger for unserviceable or obsolete stores.

(5) Obsolete stores shall be disposed of in such manner as the 1985/102. Director directs.

- **118.** (1) Accounting officers shall cause occasional checks to be made to see whether the balances of stores as shown in the records are 1998/158. actually in stock.
- (2) A physical stocktaking shall take place annually of all articles 1998/158. of stores on hand.
- (3) Any differences shall be investigated, and discrepancies of a 1998/158. serious nature shall immediately be reported to the Director and the Auditor-General.

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119. A certified list of Government property held by a ministry or a department at 31st March must accompany annual appropriation accounts sent to the Director and the Auditor-General.

120. to **121.** *Repealed by 1998/158.*

- **122.** (1) In each department, office, institution or other place where Government property is kept, there shall be maintained a complete inventory of such property.
- (2) This inventory shall be revised from time to time and kept up to date so as to provide a proper control and check to the satisfaction of the Auditor-General.
- **123.** It is the duty of each accounting officer and head of department to see that periodic inspections at intervals of not more than one year are made of the articles and the record of the inventory, and that the inventory indicates the date of the check and the person by whom it is made.

PART XII

Government Contracts

1971/47.

124. For the purposes of this Part, an accounting officer or an officer authorised by him for the purpose may enter into contracts on behalf of the Government for services, the undertaking of works and for obtaining supplies in accordance with rule 4 of the *Financial Management and Audit (Supplies) Rules, 1971.*

1974/172. 1979/180. 1997/47. 125. Petty contracts of job work involving expenditure not exceeding \$20 000 may be given out without tenders being invited and without the formality of a written agreement. It is the duty of the accounting officer or the officer authorised by him for the purpose to ensure that the price is the lowest possible in the circumstances, and that the work is properly carried out in accordance with the arrangements made.

126. Expenditure in respect of the supply of goods or the undertaking of works or services in excess of \$20 000 but less than 1974/172. \$100 000 may be arranged without tenders being invited. Written 1975/68. quotations shall be obtained by the accounting officer before 1997/47. awarding the contract, and a written agreement drawn up in a form approved by the Solicitor General or another legal officer in the public service nominated by him shall be entered into between the contractor and the accounting officer or the officer authorised by him for the purpose before any work under such agreement is commenced by the contractor. The agreement shall contain appropriate safeguards for the satisfactory completion of the work, and the officer making the contract is required to satisfy himself that it is the most economical method of getting the work done, having regard to all the circumstances.

127. Where the expenditure in respect of the supply of goods or the undertaking of works or services is in excess of \$100 000, tenders 1974/172. shall be invited by the department concerned, and a contract drawn up 1979/180. in a form approved by the Solicitor General or another legal officer in the public service nominated by him shall be entered into between the accounting officer or the officer authorised to act on his behalf and the successful tenderer.

- **128.** (1) A register of contracts shall be kept in the department concerned, each contract being given an identifying number. Contract numbers shall be quoted on pay vouchers, to which shall be attached certificates that the payments are made in accordance with the contracts and that the work has been satisfactorily completed. Where payment is made on account, the certificate attached to the vouchers supporting such payment shall also state that the value of the work already completed is in excess of the payment made on account.
- (2) Services shall not be divided in any way so as to reduce artificially the cost of any contracts below the limit of \$100 000. 1979/180.

129. (1) For the purposes of this Part, there shall be a Committee 1979/180. to be known as the Tenders Committee, which shall consist of

- (a) the Chief Supply Officer;
- (b) the Solicitor General or another legal officer in the public service nominated by him; and
- (c) five other public officers appointed by the Minister.
- (2) Notwithstanding paragraph (1), where funds to be expended by Government are borrowed from an international financial institution there shall be constituted a Special Tenders Committee consisting of
 - (a) the persons appointed under paragraph (1)(a), (b) and (c); and

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- (b) such other persons, not exceeding 5, as the Director may, having regard to the obligations of Barbados under the agreement relating to the loan, with the approval of the Minister, appoint.
- 130. The Chief Supply Officer shall be chairman of the Committee, and the Committee shall at its first meeting in each financial year elect one of its number, other than the Solicitor General or Deputy Solicitor General, to be the deputy chairman.
- **131.** If during the course of a financial year the officer elected to be deputy chairman becomes ill or is absent from Barbados or is otherwise unavailable for a period exceeding 3 months, the Committee may elect another member to be the deputy chairman for the duration of the absence from office of that member.

1985/102. 1998/158.

- **132.** The Director may appoint a public officer to be secretary of the Committee.
 - **133.** (1) At any meeting of
 - (a) the Committee, 4 members, of whom the chairman or deputy chairman shall be one, shall constitute a quorum; and

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(b) the special Tenders Committee, two thirds of the members, including the chairman and deputy chairman, shall constitute a quorum.

- (2) The chairman or deputy chairman where he presides at a meeting shall, in the case of an equality of votes, have a second or casting vote.
- **134.** (1) Subject to rule 135, tenders shall be invited from members of the public by the publication in one or more newspapers in Barbados of a notice containing the particulars required to be stated by rule 137.
- (2) No such notice shall be published without the consent of the chairman, who may, in his discretion, fix a time and date to be specified in the notice by which tenders shall be submitted.
- 135. In the case of a contract for the supply of goods or 1975/280. materials or the undertaking of any works or services in respect of which the Committee is satisfied that there are not more than 7 contractors in Barbados capable of tendering for the supply of such goods or materials or the undertaking of such work or services to justify the publication of a notice required by rule 134, such notice need not be given; but in such case each of such contractors shall be invited by letter to submit a tender.
- **136.** The notice required by rule 134 need not be given if the accounting officer is satisfied that
 - (a) the works to be executed or the goods or materials to be supplied consist of repairs to or parts for existing machinery or plants; but in such case a written quotation shall be obtained and approved by the accounting officer;
 - (b) the goods or materials to be purchased are on sale at public auction.
- **137.** (1) Where in pursuance of this Part tenders are invited whether by public notice or letter, every such notice or letter of invitation shall

- (a) state that each tender must be submitted in a sealed envelope which must bear the words "Tender for...." followed by the subject to which it relates;
- (b) state that the envelope containing the tender shall be addressed to the chairman of the Committee to reach him by such time and date as may be specified in the notice or letter, as the case may be;
- (c) contain a sufficient description of the articles required or of the works or services to be undertaken, the times, if any, within which such articles are required or such works or services are to be undertaken, and shall whenever necessary also contain the place and time at which additional information relating thereto can be obtained;
- (d) state the form or manner in which a tender is to be made;

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- (e) state that the *Labour Clauses* (*Public Contract*) *Act* shall, in so far as the same is applicable to the subject of the tender, apply to any contract made in respect of the tender;
- (f) state the place where the tender is to be submitted;
- (g) state that no tender will be considered unless it complies with the conditions set out in the notice or letter of invitation.
- (2) Where any additional information is required to be furnished pursuant to paragraph (1)(c), the accounting officer or the head of the department concerned shall furnish such information to the chairman of the Committee.
- (3) No tender shall be considered by the Committee unless it complies with the conditions set out in the notice or letter of invitation.

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- **137A.** Notwithstanding anything contained in this Part, where in the opinion of the Cabinet it is necessary to procure goods and services
 - (a) that are of a specialised nature;

- (b) that are not normally available in Barbados; or
- (c) as a matter of extreme urgency,

the Cabinet may authorise the goods or services to be procured otherwise than by invitation to tender, and may direct that procurement be through direct open negotiations to be conducted under such arrangements as the Cabinet may direct.

- **138.** Every written contract made under these Rules shall, without prejudice to any other matter or thing which it is deemed fit to include therein, specify
 - (a) the materials, work, matter or things to be furnished, had or done;
 - (b) the price to be paid, with a statement of the discounts or other deductions;
 - (c) the time or times within which the contract is to be performed.
- 139. Sureties for the performance of a contract shall be required in respect of all contracts made under these Rules unless the contract is for the supply of materials or goods which will be received and examined or tested before payment is made.
- **140**. When a surety is required in pursuance of rule 139, the tender, notice or letter of invitation shall state that the department concerned will require a surety
 - (a) by way of a deposit with the Treasury of a sum of money or approved securities to the value of not less than 10 per cent of the contract price; or
 - (b) by way of a bank or accredited insurance company, whose liability shall be not less than 10 per cent of the contract price; the cost of obtaining such a surety shall be the responsibility of the contractor, who need not specifically make arrangements for sureties unless and until his tender has been accepted; or

- (c) by way of satisfactory personal sureties.
- **141.** In every written contract made under these Rules, a clause shall be inserted providing that the contract may be cancelled in cases where there is evidence that
 - (a) the contractor or his agent has offered or given to any person any gift or consideration of any kind as an inducement or reward for doing or omitting to do any act in relation to the obtaining or execution of the contract;
 - (b) the contractor has shown favour or disfavour to any person in relation to the contract;
- (c) the contractor or his agent in relation to any Government contract has committed an offence under the Prevention of Corruption Act.
 - **142.** The Committee shall, at the office of the chairman or at such other place as the chairman may approve, cause to be kept specially constructed boxes in which all tenders shall be placed.
 - **143.** (1) Each box shall bear the inscription "Tenders Box", and the door thereof shall have 2 independent locks. The key for one lock shall be kept by the chairman of the Committee, and the key for the other lock shall be kept by such other member of the Committee as the Committee may decide.
 - (2) Each box shall be fitted with a sliding panel to cover the opening provided for the insertion of envelopes containing tenders, and the panel shall be locked by the secretary of the Committee immediately after the time fixed for the closing of the tender.
 - **144.** (1) On the date fixed for the opening of tenders, the chairman and the other member by whom a key is kept pursuant to rule 143(1) shall unlock the box and remove and open the tenders found therein.

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- (2) The chairman and such other member of the Committee shall initial the tenders so found and shall cause a note to be taken of the number of tenders and such further information as the Committee may require.
- **145.** After the tenders have been opened, the Committee shall at such time as may be necessary or expedient consider the tenders received.
- **146.** After the closing date, the Committee may, if it thinks fit, seek from the appropriate department information or advice on any aspects of a tender.
- **147.** The Committee may invite any person who has submitted a tender to attend an interview, and in all such cases the department concerned shall be represented by an officer at the interview.
- **148.** (1) The Committee shall send its tenders and its recommen- 1998/158. dations thereon to the head of department, who shall submit the recommendations to the Minister responsible for that department.
- (2) Where the Minister responsible for the department does not accept the recommendations of the Committee, the matter shall be referred to the Minister responsible for Finance, who shall submit the matter to the Cabinet.
- 149. When a tender has been accepted, the department concerned shall give written notice of its acceptance to the person who submitted the tender, and shall inform him by the said notice, where appropriate, that he is required to enter into a formal contract with the Government. A formal contract shall be prepared and shall be in such form and shall contain such terms, conditions and provisions as may be considered necessary.
- **150.** Every public officer concerned in the administration of these Rules shall regard and deal with all documents and information relating to the functions and decisions of the Committee as confidential.

First Schedule.

Second Schedule.

1985/102. 1998/158

1978/183.

- **151.** No member of the Committee is personally liable for any act done or omitted to be done in good faith in the course of the operations of the Committee.
- **152.** For the purposes of this Part, a reference to the Committee shall include the Special Tenders Committee constituted under rule 129(2).

PART XIII

Miscellaneous

- **153**. Letters, requests or authorisations from any officer to the Accountant-General shall be sent through the head of his department.
- **154.** (1) The minimum periods for which the various classes of accounting records shall be preserved are specified in the First First Schedule Schedule.
 - (2) Any accounting record which may be regarded as necessary or of historical value shall be permanently preserved. Destruction of any class of record specified in the First Schedule requires the prior approval of the Auditor-General.
 - **155.** The greatest care shall be exercised in the care and safe custody of those Security Documents listed in the Second Schedule, whether partly or completely used.
- **156.** (1) The provisions of the Service Commissions (Public 1978/183. Service) Regulations, 1978, in relation to the discipline of officers shall apply to an officer who contravenes any of the provisions of these Rules.
 - (2) If a disciplinary charge is established against an officer, the Public Service Commission shall invite the recommendation of the Director as to the type of penalty to be imposed under regulation 32 of the Service Commissions (Public Service) Regulations, 1978.

FIRST SCHEDULE

(Rule 154)

Class of Record Period to be preserved

Cash books, ledger and journals 20 years

Special ledger and records e.g.

Savings Bank Deposits ledger Loan Registers

20 years after the final completion of the closing of the last account therein

Abstracts and subsidiary records 7 years

Vouchers, other than salary and wages

Vouchers required for pension purposes 7 years

Establishment and salary records including salary and wages vouchers required for

pension purposes 20 years

Counterfoils and duplicates of accounting records 2 years

1998/158. 2001/48.

SECOND SCHEDULE

(Rule 155)

Abstracts

Cash Books

Cheque Books

Contracts, Bonds, Agreements or other Legal Documents

Credit Cards

Diskettes

Documents submitted for assessment and payment of Stamp Duty

Investment Registers

Ledgers in respect of payments made on behalf of other Governments and

Administrations

Licences, Permits and fixed Fees Forms

Loan Registers

Magnetic tapes

Payable Orders Books

Principal and subsidiary Journals

Principal and subsidiary Ledgers

Receipt Books

Securities and Insurance Policies

Stores Ledgers and Stock Books