

FINANCIAL ORDERS

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1. Officers responsible for controlling the various votes of the estimates, as listed in the estimates, are Accounting Officers. The concept of the Accounting Officer is important. Technical knowledge of accounts is not necessary to enable the Accounting Officer to discharge himself of the responsibility which his signature implies. An Accounting Officer cannot delegate responsibility. All he/she can delegate is work. He assumes full responsibility for both the work which he/she personally performs and the work which he delegates to his subordinates. In other words, although the Accounting Officer has – and must have – accounts staff to exercise in detail functions of financial control, this in no way relieves him of any of his responsibilities. He is, in fact, held personally and pecuniarily liable to the Legislature through the Public Accounts Committee for the administration of the vote for the services under his control. If the affairs of his department or office are under discussion by the Public Accounts Committee, he appears in person to answer their questions. It is his duty to see that the votes are not overspent, any records which may be maintained by the Accountant General being, for this purpose, no more than a secondary check.
2. The Accounting Officer is personally responsible for the regularity of all payments authorized by his department or office; that is to say he is responsible for seeing that all payments made have behind them authority which can, if required, be referred to in their justification. Although this responsibility is an important one, in any well-organized department or office unauthorized and irregular payments should be rare. A more important responsibility of the Accounting Officer is to ensure that the functions of the department or office under his control are exercised on the most economical lines. This means that it is his duty to ensure that the activities of his department or office within the ambit of approved policy are carried out without waste, the monies voted to it being utilized in the best possible way. It is part of the functions of the Public Accounts Committee to draw attention to the existence of wasteful expenditure where it finds it, and the Accounting Officer must be prepared to defend himself on such charges when he appears before the Committee.

3. To sum up, therefore, the Accounting Officer is responsible :-
- (a) for the authorizing of all payments from the votes or funds under his control;
 - (b) for furnishing his ministry, the Accountant General, the Ministry of Finance and the Auditor General with any information called for concerning finance, accounts and stores;
 - © for ensuring that the work of his department or office is carried on within the framework of approved policy, without waste;
 - (d) for maintaining his department accounts and financial records in accordance with the detailed instructions issued by the Ministry of Finance;
 - (e) for producing his financial, accounting and stores records for audit;
 - (f) for arranging a system of internal checks and internal control covering all aspects of revenue and expenditure (including below-the-line transactions), cash, stores and government property within his department or office and for ensuring that it is adhered to rigidly.
4. As regards revenue and other receipts for which his department or office is responsible, the Accounting Officer is held answerable to the Legislature through the Public Accounts Committee for ensuring that the approved system of assessment and collection is carried out, that the approved revenue registers are kept and promptly posted, that appropriate action is taken in cases of arrears, and that gross revenue receipts are duly paid in to the Treasury.

5. Whilst all vouchers/invoices covering payments receive an additional examination by the Accountant General' staff, and payment is effected by, or via, the latter, this in no way relieves the Accounting Officer of responsibility for his votes and it is his duty to ensure that his records of expenditure coincide with those of the Accountant General, and to report any difference.
6. Whilst the responsibilities of an Accounting Officer are set out briefly above, some supplementation is required and this is given in a formal letter from the Minister of Finance (vide pro-forma in The Control of Expenditure Handbook).
7. The Accountant General is the responsible officer of the Ministry of Finance for the accounting arrangements in all ministries and departments. His general duties are, inter alia:-
 - (a) to see that a proper system of account is established in every ministry and department of the government;
 - (b) to see that proper arrangements are made for the safe keeping of all public monies, stamps, securities and valuable documents;
 - © in case of any apparent extravagance or of any apparent defect in the provision for a charge, owing to the exhaustion or absence of a vote, to call the attention of the Ministry of Finance in writing to the matter;
 - (d) to exercise general supervision over the receipt of public revenue and as far as possible to ensure its punctual collection; and to exercise general supervision over expenditure and other disbursements of government.

The
Accountant
General

His particular duties are, inter alia:-

- (i) to bring promptly to account, under the proper accounting distribution of accounts, all money, whether revenue or other receipts, paid into the Treasury or accounted for to him;

- (ii) to exercise supervision over all the officers of his department entrusted with the receipt or expenditure of public money, and over the Sub-Treasury Finance Officers, and to take precautions, by the maintenance of efficient checks, including surprise inspections, against the occurrence of fraud embezzlement, or carelessness;
 - (iii) in regards to payments made by him, to take care that no payment is made which is not covered by proper authority expressed or referred to on the voucher relating to it;
 - (iv) promptly to charge in his accounts under the proper accounting distribution and accounts all disbursement of the government, whether expenditure or other payments;
 - (v) to render the accounts for audit and to prepare the financial statements and returns.
8. Certain of the Accountant General's officers are entrusted, with the day to day receipt, custody and disbursement of monies on his behalf. In the Accountant General's office itself this is done by the cashier and in the districts by the sub-accountants.
9. A Sub-Treasury Finance Officer is an officer who is entrusted with the receipt, custody and disbursement of public money and who is required to keep a set of journals in the form directed by the Accountant General. A Sub-Treasury Finance Officer shall furnish a copy of these journals, as required by the Accountant General, fully supported by vouchers and receipts to be embodied in the government's final accounts.
10. Finance Officers are appointed to each Ministry to serve their Accounting Officer, relieving them of much of the routine work, whilst at the same time keeping in close liaison with the Ministry of Finance.

Sub-
Treasury
Finance
Officer

Finance
Officers

Their duties when so appointed are:-

- (a) to be financial advisers to their Accounting Officer;

- (b) to take charge of and organize the finance divisions of their departments;
- © to ensure the correct financing (provision of funds) of departmental policy with all safeguards against waste and loss. Should it appear that there is insufficient provision in any subhead to meet current or future needs he shall immediately draw the attention of the Accounting Officer to this matter so that the necessary application for additional provision is submitted to the Ministry of Finance;
- (d) to ensure that public revenue is collected promptly and properly accounted for;
- (e) to ensure that all financial regulations are observed and that directives from the Ministry of Finance are implemented.
- (f) to be responsible for the maintenance of proper systems of accounts not only in headquarters but in every branch office and to make supplementary regulations for control purposes;
- (g) to exercise supervision over all officers of their departments entrusted with the receipts or expenditure of public money including stamps, securities and stores.
- (h) to ensure that the accounts are properly kept by making personal checks and arranging other checks, including surprise inspections, to guard against irregularity and fraud. Some notes for the guidance of Finance Officers from Orders 15 to 21 and a resume' of a circular dealing with the creation of finance divisions in government departments forms Orders 22 to 28.
- (i) to report verified cases of carelessness or extravagance in writing to his Accounting Officer;

- (j) to ensure the prompt submission of all financial returns on their due dates i.e. estimates, revised estimates, arrears of revenue or any other returns which may be required.
11. A revenue collector is an officer, other than a Sub-Treasury Finance Officer, who is entrusted with an official receipt or licence book for the collection of some particular form of revenue and who is required to keep a cash book recording all monies received and their lodgement in full. Revenue Collectors
 12. A Cashier is an officer other than a Sub Treasury Finance Officer who receives and disburses money.
 13. An imprest is a sum of money advanced to an officer to enable him to effect payments on behalf of government which cannot be conveniently effected through the Accountant General or his Sub-Treasury Finance Officers. The officer is required to keep a cash book recording full details of all payments made and to redeem all payments at regular intervals as required by regulations 502-515. Imprest Holders
 14. Other officers (e.g pay clerks) who may be required to effect final disbursement to salary and wage earners of sums which have been drawn from the Treasury on salaries of wages paysheets. Other officers with accounting responsibilities General
 15. Any of the officers mentioned and all those having monetary, financial or accounting responsibilities are classified as officers with accounting responsibilities in these Orders. The term thus includes Chief Executive Officer, Head of Department, cashier, imprest holder, Sub-Treasury Finance Officers, collector of revenue, clerks of courts and district postmasters. It is employed here to distinguish it from the term Accounting Officer which means the officer responsible for controlling a vote of the estimates, as specified in the estimates.
 16. The Finance Officer is the right hand man of the Accounting Officer on financial matters and the Accounting Officer should accept his advice on matters of finance, accounting and stores. If for any reason the Accounting Officer rejects the advise of the Finance Officer, or fails to observe it, he must signify this decision in writing to the Finance Officer, sending copies to the Financial Secretary, the Accountant General and the Auditor General. Notes for the guidance of Finance Officers

17. The Finance Officer shall be required to establish and maintain direct contacts with the officers in the Ministry of Finance (particularly the Accountant General's department) who are directly concerned with the financial and accounting matters of all departments.
18. As stated above the Finance Officer is the financial adviser to the accounting officer and in this capacity it is his duty to advise on the financial aspect of every activity of the department and to ensure that government regulations, etc. are implemented correctly, within the framework laid down in the Control of Public Expenditure Handbook.
19. He is the officer in charge of the accounts of the department and, as such, it is his responsibility to see (subject to the overall direction of the Accountant General) that a proper system of accounting is established in every branch and district office. He shall also ensure that public revenue is collected promptly and properly accounted for, and that expenditure and other disbursements are properly made under the correct Accounting Combinations (cost centre, line item etc.) of the estimates.
20. As officer in charge of the accounts of the department he is, of course, required to exercise supervision over all officers of his department entrusted with the receipt or expenditure of public money. He shall also ensure that the accounts of the department are properly and promptly kept and that the funds are properly authorized and sufficient for the works or services concerned. Should it appear that there is insufficient provision in any item of a vote to meet current or future needs he shall immediately draw the attention of the Accounting Officer to this matter and see that the necessary application for additional provision is submitted to the Ministry of Finance in accordance with the procedure outlined in Chapters III and IV of The Control of Public Expenditure handbook.
21. He shall issue all necessary instructions to supplement existing regulation for the proper control and care of funds, stores, etc., and by personal inspections (or through his inspecting officers) ensure that such instructions are carried out.

He shall also arrange for efficient checks including surprise inspections, to guard against the occurrence of fraud or embezzlement. Verified cases of carelessness or extravagance shall be reported in writing at once to the Accounting Officer. The Accounting Officer shall then report the matter to the Financial Secretary, the Accountant General and the Auditor General with his comments or recommendations thereon or take action as required under Order 603. If the Finance Officer disagrees with the course of action taken by the Accounting Officer he will signify disagreement in writing to the Financial Secretary with copies to the Accounting Officer, Accountant General and Auditor General.

22. He is also responsible for the submission of all financial returns on their due dates, i.e. estimates, revised estimates, arrears of revenue, or any other returns which his own ministry, the Ministry of Finance or the Accountant General may require.

RESUME OF THE CREATION OF FINANCE DIVISION IN GOVERNMENT DEPARTMENTS

23. The purpose of this section is to describe the role, which finance divisions shall play in the machinery of government. By way of introduction, however, the main object of this change is to promote greater efficiency in the working of the Administration, and that in two ways-
- (a) by relieving the Accounting Officer of a very large amount of financial administration. They will have by their sides trained Finance Officers specializing exclusively in financial and stores matters, who will be subject to independent supervision by the Ministry of Finance. This situation, while not relieving the Accounting Officers of the ultimate responsibility for these matters (that responsibility will continue unimpaired), will enable them to delegate a very significant amount of routine work, thus leaving them free to concentrate on their technical task;
 - (b) by improving the system of control of public expenditure and stores. These matters will be administered by specially trained individuals having direct link with the Ministry of Finance, operating a clearly defined set of instructions, and using methods, which will be uniform for all departments.
24. The finance divisions shall in practice be the means whereby the system of control of public expenditure described in the control of Public Expenditure handbook shall be implemented. This would have happened even if the finance divisions had not been instituted; with their introduction the saving of time and energy for the senior technical officer of departments should be very significant, and it is to be hoped that this saving will lead directly to a considerably stepping up of the tempo of execution of the substantive work of departments both recurrent and capital.

25. The first task of a newly appointed Finance Officer will be to organize the finance division. In doing so he will be working with the guidance of the Ministry of Finance, the Accountant General's department and the Audit Department. In carrying the reorganization through he will inevitably come into conflict with previous methods, and perhaps with personalities. His task will not be an easy one, and he will need all the support which can be given to him - he will certainly have the full support of the Ministry of Finance and the Cabinet.

Organization
of finance
divisions

Broadly speaking, the finance division will be divided into two branches: one dealing with financial matters and the other dealing with stores.

26. The career prospects of all the Finance Officers (i.e. all officers designated as such) will normally lie in the financial field. While serving in a department they shall be responsible for managing the financial and stores interests of that department and will be responsible to its head for the efficient discharge of their duties. That is to say, their primary loyalty will be to its Accounting Officer. Their task shall be to serve the interests and to administer to the needs of the Ministry within the restrictions imposed upon them by the financial system of the government.
27. For the purposes of promotion and discipline they will form part of the public service. Performance Appraisal on Finance Officers will be therefore submitted by the Accounting Officer to the Ministry of the Public Service through the Ministry of Finance which will comment on their suitability for promotion. Their technical work will be supervised by the Accountant General. They will have close and direct links with the Ministry of Finance, which will be responsible for ensuring that the advice they give to the

Status of
Finance
Officers

Accounting Officer is sound. It follows that an Accounting Officer should accept the advice of his Finance Officer on any matter within the latter's province in particular an Accounting Officer should accept the advice of his Finance Officer on any matter touching on the expenditure of public funds which have been appropriated to his department by vote or by law. If for any reason the Accounting Officer rejects the advice of the Finance Officer or fails to observe it, he shall signify this decision in writing to the Finance Officer, sending copies to the Chief Executive Officer, Financial Secretary, the Accountant General and the Auditor General. Since the Accounting Officer is responsible ultimately for all administration of his department, the Finance Officer, in such a situation, shall be obliged to follow his instruction. This procedure will operate in the interest of an Accounting Officer, since it will be he who will account to the Public Accounts Committee for all expenditure made by his department, and it will be he who will be open to surcharge if the committee is not satisfied that the expenditure was properly made. It follows that it is desirable for an Accounting Officer to have the backing of the Finance Officer and the Ministry of Finance.

28. It is clear from the following that the Finance Officer will not be in a position to exercise a veto on operations in a department, or to interfere in any way in matters related to the general technical function of the department. Indeed once the departmental policy intention has been laid down by the proper authority (i.e. the Minister in consultation with the Chief Executive Officer, the Finance Officer's job will be to see, to the best of his ability and within the structure of the government's system of financial control, that it can be and is financed. His task is solely to ensure that whatever a Chief Executive Officer wants to do, if it involves the spending of public funds, is done according to the financial regulations and with the maximum of economy. In other words he performs the same function within a Ministry as the Ministry of Finance does within the government as a whole and just as no proposal involving the expenditure of public funds can be put to the cabinet except with the concurrence of the Ministry of Finance, therefore no departmental proposal involving expenditure should be

formulated except in consultation with the Finance Officer. But he, like the Ministry of Finance, is not so much concerned with the substantive nature of the proposals as with the questions: Have we the money available? Will we obtain maximum value for our money? What safeguards have we against fraud, waste and loss? Is there authority for the expenditure?

28. In order to preserve the efficiency of the Finance Officers, they will as far as possible be transferred to other Ministries at regular intervals. This will involve no dislocation, since all Finance Officers, in whatever department, will be operating what is basically a uniform system.

CHAPTER II

RECEIPTS

51. Except in those cases specified in Order 75, an officer with accounting responsibilities shall give a receipt in the prescribed form for every sum paid to him. The receipt shall be made out at the time the money is collected and shall accord with the amount of actual collection, even though the latter, by error or otherwise, differs from the amount which should have been collected. In no circumstances may temporary or unofficial receipts be given.
52. The type of receipt to be used shall be prescribed by the Accountant General in consultation with the Auditor General. In this connection, the most careful consideration shall be given to the desirability of standardization and accordingly any new legislation concerning the form of licences, permits and other documents of the same nature shall be referred to the Ministry of Finance at the appropriate drafting stage.
53. Officers issuing receipts shall ensure that legible and complete duplicate and triplicate carbon copies have been made before parting with the original to the payer except where a fixed fee receipt of the foil and counterfoil type is presented.
54. The original receipts and licences shall be completed in ink with a ball point pen. The use of felt tip pen is strictly prohibited.
55. Except where otherwise authorized by the Accountant General the original shall be issued to the payer, the duplicate shall be attached to the paying-in form when remitting the money to the Treasury or Sub-Treasury and the triplicate shall remain at the office of issue for examination and audit.
56. Where receipt or licence forms contain spaces for the insertion of detail in manuscript, the appropriate detail shall be inserted in each such space.

Preparation
and use of
prescribed
forms

57. The handwriting shall be neat and legible, and it is essential that fresh carbons are regularly inserted to ensure clear reproduction of copies.
58. No alteration of any type whatever shall be made on a receipt. When a form is spoilt, it shall not be destroyed, but shall, together with all copies, be cancelled with the word “CANCELLED” written across it. In the case of receipt books of the foil and counterfeit type, both the foil and counterfoil shall be marked ‘CANCELLED’.
59. The original and duplicate copies of cancelled Treasury receipts shall be included in numerical order with the duplicate copies of issued Treasury receipts at the time of submission by the Sub-Treasury Finance Officers to the Accountant General of their cash books with supporting vouchers. The original and duplicate copies of cancelled revenue collector’s receipts shall be included in numerical order with the duplicate copies of issued revenue collector’s receipts and attached with them to the appropriate paying-in form at the time of the next payments to chest. The original copies of cancelled fixed fee receipts if of the carbon type or the counterfoil of cancelled fixed fee receipt if of the foil and counterfoil type shall also be attached to the appropriate paying-in form when payment into the Treasury or Sub-Treasury is next made.
60. Unless otherwise approved in writing by the Accountant General after consultation with the Auditor General, every revenue collector shall keep a cash book (which includes counter blotter) in which all receipts shall be entered daily and in which all payments to the Treasury or Sub-Treasury or other prescribed office shall be promptly recorded.
61. All receipts entries in the revenue collector’s cash book (which includes counter blotter) shall include the dates, numbers, names and amounts of all receipts issued except that the names may be omitted and the bulking of receipts permitted with the prior written approval of the Accountant General. A copy of any such approval shall be pasted on the inside front cover of the revenue collector’s cash book as long as it is applicable.

No alteration on receipts allowed

Disposal of cancelled receipts

Revenue Collector’s Cash book

The revenue collector shall obtain a Treasury receipt for all monies paid in by him and shall either fully paste this receipt neatly in his cash book or file it separately and record its date and number in his cash book.

62. Payings in to the Treasury, Sub-Treasury or other office authorized by the Accountant General shall be made at least weekly on the day appointed, or at such longer interval as may be approved by the Accountant General in writing. A copy of any such approval shall be pasted on the inside front cover of the revenue collector's cash book and shall be repeated on the inside front cover of future cash books, as long as it is applicable.
63. A revenue collector shall present his cash book and unused (or part used) receipt book(s) to the checking officer in the Treasury or Sub-Treasury or other office authorized by the Accountant General on his appointed day even though he has made no collections since his last paying-in except that where internal checking arrangements of the cash book (s) have been drawn up in writing by the Accounting Officer or his Finance Officer and approved in writing by the Accountant General and the Auditor General then only the cash book (s) shall be presented. All such internal checking arrangements shall require a certificate to be given in the cash book by the Accounting Officer or his Finance Officer.
64. Paying-in shall be supported by a revenue collector's paying-in form and the duplicate of the receipts issued by the revenue collector, which shall be included by the receiving officer in his accounts.
65. (a) Where the revenue collector is required to present his cash book and unused (or part used) receipt book(s), the checking officer responsible for checking revenue cash book at the Treasury, Sub-Treasury or other office authorized by the Accountant General shall check the revenue collector's cash book since the date of the last paying-in against copies of the receipts to satisfy himself:-

Payings-in
by Revenue
Collectors

- (i) that all receipts have been accounted for and that there is no break in sequence.
 - (ii) that all receipts have been correctly entered with particular regard to amount and allocation.
 - (b) Where internal checking arrangements have been approved as in order 63, the checking officer responsible for checking revenue cash books at the Treasury, Sub-Treasury or other office authorized by the Accountant General, shall satisfy himself that the required certificate has been given in the cash book(s).
 - © If satisfied as in (a) or (b), the checking officer shall then check the additions of the cash book and shall then check the additions of the cash book and see that all particulars on the revenue collector's paying-in form are correctly entered. If satisfied, the checking officer shall then initial and date the cash book and paying-in form as evidence of his check hand the paying-in form to the cashier and retain the cash book until he has verified lodgement as required in Order 66.
66. The revenue collector shall then pay in to the receiving cashier, who shall satisfy himself that the paying-in form has been duly checked by reference to the initials of the checking officer thereon, and obtain a Treasury receipt(s) to cover the total amount paid in. The revenue collector shall then produce these receipts to the checking officer who, if satisfied that they cover the amount due according to the revenue collector's cash book, shall hand back the cash book to the revenue collector.
67. A paying-in register shall be kept by the checking officer at the Treasury, each Sub-Treasury and each other office authorized by the Accountant General showing all revenue collectors required to pay in to them. In addition to the name of the revenue collector, the register shall contain the following particulars:-

Paying-in
register

Revenue Collector	Appointed Day	Date of Lodgement	Initials of checking officer	Reasons For non-lodgement (Reasons to be entered by checking officer)
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In addition to the appointed paying in day payment should be made on the last day of the month.

68. The purpose of this register is to facilitate proper supervision of regular lodgement of revenue by revenue collectors. Checking officers shall immediately bring to the notice of the officer in charge of the section (e.g Finance Officer in Treasury or chief clerk in Sub-Treasury) every instance in which
- (a) all receipts issued since the last paying-in have not been brought to account;
 - (b) lodgement has not been completed on the appointed day;
 - (c) all monies have not been paid in;
 - (d) a revenue collector has failed to collect his cash book within the day and to produce evidence of having paid in;
 - (e) he is unable to complete the check of the cash book promptly
69. The checking officer shall insert the date on which lodgement is completed and his initials in the columns provided in the register.
70. The officer in charge of the section shall investigate reports made by the checking officer and take particular care to ensure that any possible irregularity is discovered and reported immediately to the Accountant General or sub-accountant.

The officer in charge of the section shall also scrutinize the register regularly to see that it is properly kept and evidence these checks by his dated initials. The Accountant General or sub-accountant shall likewise scrutinize the register at least once a month and evidence his scrutiny by his dated initials.

71. The checks referred to in the preceding orders are, however, to be considered as a means of securing an immediate check on such collections as are produced to the Treasury, Sub-Treasury or other office authorized by the Accountant General and do not relieve the Accounting Officer concerned of the ultimate responsibility of verifying that all collections are brought to account promptly.
72. Officers stationed where there is full time branch of a commercial bank shall pay in their collections to the bank to the credit of the Government of Belize except that collections of less than \$100 may be paid direct to the Treasury, Sub-Treasury or other office authorized by the Accountant General. The limit imposed on this exception does not apply to collections to be paid in on the last day of the financial year. The receiving cashier at the Treasury, Sub-Treasury or other office authorized by the Accountant General to whom the collections are payable shall accept the bank deposits slip properly receipted by the bank in lieu of actual cash for the purpose of accounting.
73. When paying in their collections to a bank to credit of the Government of Belize, revenue collectors shall prepare bank deposit slips in triplicate, the original to be retained by the bank, the duplicate, duly stamped and marked by a bank official to be presented to the Treasury, Sub-Treasury or other office authorized by the Accountant General in lieu of cash when accounting for his collections, and the triplicate to be retained by the revenue collector in support of the entry in his cash book.
74. The bank deposit slip or paying-in form shall show the serial number of cheques and bank draft and the office of issue and the serial number of the money orders and postal orders.

Remittance
of
Collection

75. The exceptions referred to in Order 51 are:-

Exceptions
to the rule
governing
the issue of
receipts
(Order 51.)

- (a) Where the Accountant General has approved the installation of a mechanized computerized or other system of receipting (e.g. as in the Customs Department, Belize City);
- (b) Where stamps, stamped papers or postal orders are sold in exchange for cash;
- © Where petty collections are taken in circumstances in which the issue of receipts is not practicable, and the Accountant General has approved their recording in a collection list prepared in duplicate with carbon paper. The total of this list shall be brought to account daily by means of the issue of a single covering receipt made out to 'Sundry Persons'. Only the duplicate receipt shall be removed from the receipt book, and shall be attached to the original collection list as an integral part of it, and accounted for as described in the foregoing paragraphs. The duplicate collection list shall be preserved in support of the original and triplicate receipts remaining.

76. In the case of renewal of licences, a licence cannot be deemed to have been renewed until the revenue collector is in possession of the cash, money order, postal order or cheque, as the case may be, or until it has been recorded in a value book. And if, through carelessness, negligence or even the oversight of the licence, the revenue collector comes into possession of, say, the cheque after the last day for renewal without surcharge, surcharge shall be claimed. This rule shall also apply in the case of any other dues in respect of which a surcharge or fine is claimable after a fixed period as prescribed by law or regulation.

General

77. If an issued receipt form is lost, and a duplicate is applied for, a true copy certified by the Accounting Officer or the Finance Officer personally may be furnished but not on the prescribed form. Duplicate licences or other documents shall be issued in accordance with law.

78. Amounts recovered in respect of overpayments made in the current year shall be brought to account as expenditure credits and credited to the same vote. Recoveries in respect of expenditure made in the previous year shall be credited to General Revenue as per accounting distribution Sundries except that such recoveries in respect of expenditure on specially funded projects (e.g. Hurricane Rehabilitation) shall be credited to the relevant projects. The receipts for the recovery shall contain a brief explanation of the overpayment and where the recovery is in respect of an error in a specific payment voucher, a reference to that should be made.
79. An officer who is not a revenue collector or cashier shall avoid accepting money tendered to him by members of the public during the course of his duties. Should an officer, find himself in possession of government monies for which he is not specifically responsible, he shall lodge them without delay with the Treasury or Sub-Treasury or appropriate revenue collector or cashier who shall issue an official receipt.
80. Care shall be taken that in all cases the gross amounts due are collected. No abatements or counter claims shall be admitted unless specifically provided for by law (e.g. auctioneer's fees). Any charges upon the revenue such as percentages on collections, share of postage, money order commissions etc. require proper authority and shall appear as expenditure supported by proper vouchers.
81. Any surplus found in official cash shall be immediately paid to revenue Sundries, as per Accounting distribution and a report made to the Accounting Officer. If the surplus is \$50.00 or more the Accounting Officer, through his Finance Officer where appointed, shall report the fact by memorandum to the Financial Secretary with copies to the Accountant General and the Auditor General.

Counter
Claims

Surpluses

82. If the cause of the surplus is later established before the accounts of the year are closed the Accounting Officer shall, if he is fully satisfied, authorize refund from Sundries as per Accounting Distribution and shall report as in order 81 if \$50.00 or more.
83. If the cause of the surplus is established after the close of the accounts of the year the Accounting Officer shall, if he is fully satisfied, request the Accountant General to arrange refund, and copy his request as in Order 81 if \$50.00 or more.
84. There shall be exhibited in a conspicuous place in every office where public money is received and where these rules provide for the issue of an official receipt, a printed notice:

NOTICE

ACCOUNTING OFFICERS SHALL GIVE RECEIPTS FROM A NUMBERED BOOK OR APPROVED COMPUTERIZED RECEIPT ONLY. In the case of customs and excise, duties covered by numbered warrants, no receipts shall be given.

THE PUBLIC IS WARNED TO ACCEPT SUCH A RECEIPT ONLY.

AVISO

LOS FUNCIONARIOS CONTADORES TIENEN QUE EXPEDIR RECIBOS UNICAMENTE DE UN LIBRO NUMERADO. En el caso de derechos de Aduana de sisa que no son cubridos por permisos numerados no se daran recibos. En los distritos hay que dar recibos para empuestos de aduana y sisa.

SE LE ADVIERTE AL PUBLICO QUE DEBE ACEPTARSE UNICAMENTE TAL RECIBO.

85. Outstanding items of revenue shall not be credited to a revenue Accounting Distribution and charged against an advance or suspense account pending the collection of the amount. On the other hand revenue collected in any one year shall not be placed on deposit or held in suspense except in cases covered by Order 527.

86. Accounting Officers are required to ensure that appropriate revenue registers are kept to show that all sums due to government are duly debited at the correct time against the individuals responsible for the payment thereof, and to show the actual payments made in settlement and the arrears due. They will also ensure that appropriate records are kept of all assessments, taxes, rates, rents, dues, fees, fines, sale of government property etc. and of the yield and disposal of all crops and livestock, in order to ensure collection at the correct time of all sums due to the government.
87. The importance of prompt assessment and of the prompt notification of assessments to the individuals concerned cannot be overstressed. Should an Accounting Officer for any reason find himself unable either to assess or bill promptly, he shall immediately report his difficulties in writing to his ministry with copies to the Financial Secretary, the Accountant General and the Auditor General.
88. If an amount assessed is not collected within the period prescribed (if not prescribed by law, the Accounting Officer shall prescribe) vigorous follow up action shall be taken on a continuous basis until the account is settled culminating in legal action after six (6) months in accordance with Order 93. Appropriate notations of follow up action taken shall be recorded in the relevant revenue register or ledger.
89. Accounting Officers shall furnish to the Accountant General and Auditor General quarterly returns of revenue as at 30th June, 30th September, 31st December and 31st March.
90. The return at 31st March shall be submitted not later than the 30th April in each year for the Income Tax and Survey and Lands Departments which shall be submitted not later than the 30th June. The return at the 31st March shall show full details of all fees, taxes, or other kind of revenue actually outstanding at the end of the year, notwithstanding that any period of grace may not have expired at the 31st March e.g. a court fine or cost

Revenue register

Prompt assessment and prompt billing

Pursuing outstanding revenue

Arrears of revenue returns

imposed on the 24th March with two (2) weeks to pay or a late assessment of income tax shall be shown as arrears. To ensure true perspective, however, the Accounting Officer shall make a notation on the return of any such cases where large amounts are involved. These returns shall show fully the latest action taken to collect. In the event of there being no arrears of revenue a nil return shall be submitted.

91. The return at 30th June, 30th September and 31st December shall be submitted not later than the 31st July, 31st October and 31st January respectively except for Income Tax which shall be submitted not later than 31st July, 31st October and 28th February, and shall show details of arrears included in the return of arrears of revenue at 31st March of the preceding year which have not since been collected. These returns shall show fully the latest action taken to collect (e.g. Summons issued 1 February, 2003).
92. The return shall be signed by the Accounting Officer or his deputy or his Finance Officer.
93. In all cases where arrears of revenue remain outstanding for more than six (6) months action shall be instituted to recover in the courts. If for any reason an Accounting Officer considers that special concession should be given in any case he shall report the matter through his ministry to the Ministry of Finance who shall then give instructions on the action to be taken. In no case shall court action be delayed except with written permission of the Ministry of Finance.
94. The reference of an outstanding item of revenue to the court or the police for collection or of any other reason does not affect the responsibility of the Accounting Officer originally concerned to show the outstanding item in his return of arrears of revenue.
95. It is also the responsibility of the Accounting Officer to follow up the cases referred to court for prosecution and to ensure that court orders are executed.

96. Amounts erroneously included in revenue registers as due are not arrears of revenue. A suitable endorsement in the revenue register of all full reason for the cancellation of the entry, certified by a responsible officer, is all that is required.
97. Fines, licence fees etc. remitted by law cease to become arrears of revenue. A reference in the revenue register to the letter in which the remission was authorized is all that is required. Unpaid court costs and fines awarded in civil and criminal cases which are payable into general revenue are arrears of revenue unless and until imprisonment is suffered in lieu of payment or unless remitted.
98. The Accountant General is responsible for the registration and control of all receipt and licence books used in accounting for the receipt of public money, and he alone is authorized to indent on the Government Printer for supplies of new books. The Government Printer shall not print any receipt book or any official form to be issued in exchange for money unless authorized to do so by the Accountant General except as provided in Order 177.
99. On receipt of receipt books at the Accountant General's department from the Government Printer, they shall be counted to ascertain whether the number of books received agrees with the requisition sent to the Government Printer and with the details on the RFIN forwarded by the Government Printer.
100. As soon as possible thereafter entries shall be made book by book in the revenue form register kept in the Accountant General's department and the first and last serial number of each book shall be physically verified at the same time.
101. A revenue collector in a district other than Belize District shall indent on the sub-accountant in his district for revenue collector's receipts or other revenue forms required. Sub-accountants are responsible for ensuring that there are adequate stock in their districts and that indents on the Accountant General for their own supplies are dispatched in good time so as to avoid stock becoming exhausted in the meantime.

Control of
receipt and
licence
books

102. (a) Where specially authorized in writing by the Accountant General an Accounting Officer or his Finance Officer may requisition on the Accountant General for small stocks of receipt books and account for them as if he were a sub-accountant under Orders 103, 104 and 107. Such special authority is unlikely to be given unless
- (i) there is Finance Officer in post;
 - (ii) the revenue collector in that department in Belize City cannot conveniently requisition direct on the Accountant General without inconvenience to the public.
103. A revenue form register shall be kept by the Accountant General recording book by book for all revenue, license, or other receipt books received by him, the date and RFIN number covering the receipt; the first and last serial number of each book; the due date of acknowledgement by the sub-accountant if issued to a sub-accountant. The Accountant General shall be particularly careful in regard to marking off the date of exhaustion if issued by him to a sub-accountant, as it is by this means that he shall make sure that receipt books previously issued to each particular revenue collector or sub-accountant, are being regularly accounted for by each revenue collector, or regularly acknowledged for by each sub-accountant, before issuing further receipt books to the same revenue collector or sub-accountant.
104. A revenue form register shall be kept by every sub-accountant and revenue collector recording book by book for all revenue, license, or other receipt books received by him, the date and RFIN number covering receipt from the Accountant General or sub-accountant; the first and last serial number of each book; and the date of exhaustion and/or the RFIN number and date and to who issued as the case may be. The sub-accountant shall be particularly careful in regard to making off the date of exhaustion as it is by this means that he shall make sure that receipt books previously issued to each revenue collector are being regularly accounted for before issuing further receipt book to that same revenue collector.

105. Immediately on receipt from the Accountant General or sub-accountant all receipt books and/or revenue forms shall be checked by the requisitioning officer against the RFIN accompanying them and any discrepancy in numbering or in quantity supplied shall be reported forthwith to the supplying officer.
106. All unused or part used receipt books of whatever description shall be kept under lock and key when not in use and the key shall be kept as in Order 166 in possession of the officer responsible for their custody.
107. All unused or part used receipt books shall also be subjected to periodic surveys by Accounting Officer or his deputy or his Finance Officer to see that they agree with the revenue form register and as a review of the security arrangements.
108. In the event of the loss of a book, or the original or a copy of any receipt from a book, or a foil or a counterfoil from a book, the officer responsible for its custody shall take immediate steps to ascertain the occasion and cause of the loss. The result of the investigation shall be reported at once to the Accounting Officer for action as in Orders 605 and 616.
109. Exhausted or obsolete receipt books, shall be retained by each revenue collector pending the next audit. They shall not be returned to the Treasury or Sub-Treasury. When they have been audited a certificate shall be issued by the Auditor General specifying the receipt books which are no longer required for audit purposes. Subject to any legal requirements to the contrary, arrangements shall then be made for the destruction of the receipt books specified in the certificate and an appropriate reference to the certificate made in the revenue form register after the books have been destroyed. The Auditor General shall only issue a destruction certificate once the Audit Queries have been satisfactorily dealt with.

Disposal of
exhausted
and obsolete
receipt
books

These requirements shall also apply to duplicate savings bank deposit and withdrawal forms in Sub-Treasuries.

110. The Accountant General shall ensure that there are adequate security arrangements in the Government Printing Office during the manufacture of receipt and license books, and for their safe keeping thereafter, through to despatch and delivery.

Security
arrangement

CHAPTER III

SAFEGUARDING OF FUNDS – CASH

151. Throughout this chapter ‘cash’ includes currency, postage stamps, postal orders, money orders, cheques, credit card slips and any other negotiable assets. Definition
152. It is the duty of Accounting Officers (through their Finance Officers where appointed) to see that such of their staff who are responsible for the custody of cash are provided with proper accommodation for that purpose, and to satisfy themselves that due precautions are taken by such staff. Responsibility for satisfactory arrangement for custody of cash
153. Each cash holding shall at any time be in charge of only one officer who shall be directly responsible for it, and have sole access to it, and have a separate receptacle for its safe custody- except for cash held in strong rooms or safes with two or more locks for which detailed instructions shall be specified either by law or by the Accountant General.
154. All cash in the custody of officers shall be kept in either:- General rule for the custody of cash
- (a) strong rooms;
 - (b) safes;
 - (c) cash boxes with locks;
 - (d) lockable drawers or cupboards as approved by the Accounting Officer or Finance Officer.
155. Strong rooms or safe shall be provided for the custody of public money in all offices where it is necessary to keep cash overnight. However, in offices where cash balances are at no time likely to exceed \$200.00, no safe need be provided, and such balances as cannot be banked or lodged securely in a nearby safe shall be kept in a lockable drawer or cupboard to which the officer responsible for the cash holds the only key or in a cash box which can be placed in such a lockable drawer or cupboard.

156. Officers authorized to operate government bank accounts or use strong rooms shall keep in their immediate charge only such sums of money as may be necessary to meet current cash requirements.
157. Officers operating cash boxes or lockable drawers or cupboards, shall keep the balances held therein to a minimum consistent with current cash requirements, and arrangements shall be made so that excess holdings may be lodged in a bank, safe or strong room or paid into the Treasury or sub-Treasury or other prescribed office at once. Whenever the amount in a revenue collector's hands exceeds Five Hundred Dollars if he has a safe or Two hundred Dollars if he has not a safe, the whole amount shall be deposited into the bank to the credit of the Government of Belize or paid into the Treasury or Sub-Treasury or other prescribed office as the case may be. The officer concerned shall be held personally responsible for any loss arising from negligence in this respect.
158. No public officer shall keep or allow to be kept in any government strong room or safe or cash box or lockable drawer or cupboard as approved by the Accounting Officer or Finance Officer any money except public money or such as by virtue of his office he is bound to receive and account for. If private money is found in a government safe or strong room or cash box or approved lockable drawer or cupboard or till or cash register it shall be credited to revenue.
159. In no circumstances shall any officer:-
 - (a) use official cash for any private purpose however temporarily;
 - (b) cash personal cheques with official cash except as otherwise provided in these orders;
 - © draw official cash against an I.O.U. or temporary receipt.

- 160. All safes shall be obtained on requisition from the Accountant General who shall keep a register and a duplicate key thereof.
- 161. No safe may be transferred within a department without notification thereof to the Accountant General nor may they be transferred between Ministry/Departments without his prior approval.
- 162. Accounting Officers are required to keep a register of the safes and cash boxes in the charge of their offices containing a full description of each.
- 163. Where safes used for securing cash cannot be cemented in, other means should be employed of securing them satisfactorily to the building, and where this is not possible, the Accountant General shall be informed.
- 164. A till or cash register, if used, shall have a lock. If it is easily movable, it shall be secured to a desk or counter from the inside. The officer in charge of it shall:
 - (a) draw a fixed float each morning from the cashier or a safe;
 - (b) lock it if it is to be left unattended during business hours, however temporarily
 - © hand over all cash in it to the cashier or officer in charge of the safe at the close of business each evening.
- 165. Cash boxes shall be kept locked except when actually paying out or receiving or checking money. They shall where possible be kept out of sight of the public. They shall not be left unattended at any time. During short absences, they shall be placed in a lockable drawer or cupboard to which the officer responsible for the cash holds the only key. During longer absences, and at night or at any other time when the office is closed, the locked container shall be placed in the office safe; where there is no office safe, the locked container shall be placed in a lockable drawer or cupboard to which the officer

Safes and cash boxes control and security

Tills or cash register use of

Cash boxes-use

responsible for the cash holds the only key. The approval of the Accountant General is required for any departure from this rule.

166. So far as is practicable each cash holder shall keep the key to his cash box, safe, strong room, lockable drawer or cupboard, till or cash register and carry it about on his person. He shall not leave it lying about. When in the key-holder's view it is not practicable for him to carry the key on his person, he shall otherwise secure the key bearing in mind that he shall be personally and pecuniarily responsible for any loss of cash (see definition at beginning of this chapter) which may take place as a result of the key being lost or stolen.

Keys

167. The loss of a key to any strong room, safe, cash box, cash register or till, or any lockable drawer or cupboard in which cash is kept shall be reported immediately to the Accountant General and the Auditor General with full explanation of the occurrence. Any other key holders shall be informed immediately and a watch maintained until the contents have been removed. Duplicate keys shall be used only to open for verification and removal of contents, and the strong room, safe, cash box, lockable drawer or cupboard, till or cash register shall not thereafter be used until the lock has been altered and new keys provided.

Lost keys

168. In cases of loss of keys to strong rooms or safes, the following procedure shall be adopted:-

(a) the back of the door shall be removed by the Ministry of Works thus exposing the box lock or locks which shall then be detached;

(b) the Accountant General shall then decide whether complete new locks shall be provided or whether the wards of the old locks shall be changed and new keys, in duplicate, supplied;

- © on receipt of the locks, they shall be reinstalled by the Ministry of Works. The strong room or safe shall then be made available for use;
- (d) all the expenses involved in (a), (b) and (c) above shall be chargeable to an advance account opened in the name of the officer reported to have lost the keys. These expenses shall normally include:-
 - (i) cost of transport of a new strong door or new safe to the department;
 - (ii) cost of installing a strong door or cementing in a safe or affixing it to the wall or floor;
 - (iii) cost or removal of the old strong room door or safe and its transport to the Ministry of Works;
 - (iv) expenditure incurred for removing and sending the old locks to the supplier;
 - (v) expenditure incurred for new locks and keys and for their reinstallation.

169. In the event of a key holder having any suspicion that the keys or locks in his charge have been interfered with he shall proceed as in Order 167.

Suspected interference with keys, locks.

170. Duplicate keys to strong rooms and safes shall be lodged with the Accountant General who shall keep them in a safe in his vault. Duplicate keys to the Accountant General's safe and vault shall be lodged with the Central Bank of Belize, to be released only on the joint requisition of the Financial Secretary and the Accountant General. Duplicate keys to cash boxes, lockable drawers or cupboards, cash registers and tills shall be kept by the officer holding the original key. In the Districts duplicate keys to safes shall be lodged with the District Finance Officer.

Duplicate keys

171. In all cases where currency notes and coins are in transit between two points whether it be the payroll, revenue collections, remittances, etc., Accounting Officers shall issue instructions as follows:-

Safeguarding
currency
notes and
coins in
transit

- (a) where accompanied by government officers:-
except where the amount of currency notes and coins in transit is less than \$500 (which does not require an escort any may be carried out by an Office Assistant) officers responsible for carrying sums in transit shall be escorted at all time, as follows:-
 - (i) \$500 up to \$2,000 in currency notes or coins – by an Office Assistant an officer of a higher grade;
 - (ii) over \$2,000 up to \$7,000 in currency notes or coins – by a 2nd Class Clerk, Works Overseer, Forest Ranger or other pensionable officer on Payscale 4 or above.
 - (iii) over \$7,000 in currency notes or coins by a Police escort or armed Security Guard.

172. The Accountant General shall be responsible for ensuring in consultation with the Postmaster General that adequate stocks of stamps, embossed aerogramme, registered envelopes, post cards, wrappers, inland postal orders etc. exist.

Main stamps
stocks

173. The Postmaster General shall be responsible for ensuring that adequate stocks of postal orders, money order pads, reply coupons and unembossed aerogrammes exist, and shall hold the main stock thereof in safe custody.

174. Stocks of stamps, embossed aerogrammes, registered envelopes, post cards, wrappers, inland postal orders, postal orders, reply coupons, unembossed aerogrammes etc. shall be advanced by the Postmaster General to such other persons as he may from time to time decide.
175. The Postmaster General shall, as necessary, prescribe the form in which stock records and accounts shall be kept and the extent to which sub-advances may be made.
176. Except where an advance is being made for the first time, or the amount of an advance is being increased, all replenishments of stocks shall be financed from sale proceeds.
177. The Postmaster General shall be responsible for the registration and control of all money order pads and he alone is authorized to indent on the Government Printer for supply of new pads. The Government Printer shall not print any money orders unless authorized to do so by the Postmaster General.
178. On receipt of money order pads by the Postmaster General from the Government Printer, they shall be counted to ascertain whether the number of pads received agrees with the requisition sent to the Government Printer and with the details on the RFIN forwarded by the Government Printer.
179. As soon as possible thereafter entries shall be made pad by pad in the revenue form register kept in the Post-Master General's department and the first and the last serial number of each pad shall be physically verified at the same time.
180. A District Postmaster in a district other than Belize District shall indent on the Finance Officer in his district for money order pads required. Finance Officers are responsible for ensuring that there are adequate stocks in their districts and that indents on the Postmaster General for their own supplies are dispatched in good time so as to avoid stock becoming exhausted in the meantime.

Control of
money
order pads

181. In all other cases stocks of money order pads shall be requisitioned for from the Postmaster General.
182. The Postmaster General and sub-accountants shall satisfy themselves that previous money order pads issued to a district postal clerk/cashier have been almost exhausted before issuing another money order pad. A district postal clerk/cashier shall, therefore, never have more than a part used and one unused pad of the same type on his possession unless the prior approval of the Postmaster General is obtained in writing. A copy of any such approval shall be pasted on the inside front cover of the revenue form register and shall be repeated on the inside front cover of future revenue form registers so long as it is applicable.
183. Each issue of money order pads, whether from Government Printer to Postmaster General or from Postmaster General to District Finance Officer, or from Postmaster General or District Finance Officer to district postal clerk/cashier shall be made on a revenue form issue note (RFIN). RFIN's shall be serially numbered and bound in quadruplicate. The third copy shall be sent to the Auditor General at the time of issue, and the fourth copy shall remain in the book.
184. (a) Where money order pads are sent by post the original and duplicate of the RFIN shall accompany the money order pads issued to the officer requisitioning and the issuing officer shall paste on the fourth copy the parcel or other postal receipt as evidence of dispatch. The requisitioning officer shall be responsible for seeing that he gets back promptly what he has requisitioned for:-

(b) Where money order pads are not sent by post they shall be issued to the requisitioning officer personally. He shall acknowledge receipt on the original of the RFIN and take back the duplicate from the RFIN as a basis for entry in his revenue form register.

185. A revenue form register shall be kept by the Postmaster General recording pad by pad all money order pads received by him, the date and RFIN number covering the receipt, the first and last serial number of each pad, the RFIN number and date of issue and to whom issued and, in due course, the date of exhaustion if issued to a district postal clerk/cashier, or the date of acknowledgement by the sub-accountant if issued to a sub-accountant. The Postmaster General shall be particularly careful in regard to marking off the date of exhaustion if issued by him to a district postal clerk/cashier, or the date of acknowledgement if issued to a sub-accountant, as it is by this means that he shall make sure that money orders pads previously issued to each particular district postal clerk/cashier, or regularly acknowledge for by each sub-accountant, before issuing further money order pads to the same district postal clerk/cashier or sub-accountants.
186. A revenue form register shall be kept by every sub-accountant and district postal clerk/cashier recording pad by pad for all money order pads received by him, the date and RFIN number covering receipt from the Postmaster General or sub-accountant; the first and last serial number of each pad; and the date of exhaustion and/or the RFIN number and date to whom issued as the case may be. The sub-accountant shall be particularly careful in regard to marking off the date of exhaustion as it is by this means that he shall make sure that money order pads previously issued to each district postal clerk/cashier are being regularly accounted for before issuing further money order pads to that same district postal clerk/cashier.
187. Immediately on receipt from the Postmaster General or sub-accountant all money order pads shall be checked by the requisitioning officer against the RFIN accompanying them and any discrepancy in numbering or in quantity supplied shall be reported forthwith to the supplying officer.

188. All unused or part used money order pads shall be kept under lock and key when not in use and the key shall be kept as in Order 166 in the possession of the officer responsible for their custody.
189. All unused or part used money order pads shall also be subjected to periodic surveys by the Postmaster General (and District Finance Officer where appropriate) or his deputy or his Finance Officer to see that they agree with the revenue form register and as a review of the security arrangements.
190. In the event of the loss of a pad, or a foil or a counterfoil from a pad, the officer responsible for its custody shall take immediate steps to ascertain the occasion and cause of the loss. The result of the investigation shall be reported at once to the Postmaster General for action as in Order 605 and 616.
191. Obsolete money order pads shall be retained by each district postal clerk/cashier pending the next audit. When they have been audited a certificate shall be issued by the Auditor General specifying the money order pads which are no longer required for audit purposes. Arrangements shall then be made for the destruction of the money order pads specified in the certificate and an appropriate reference to the certificate made in the revenue form register after the pads have been destroyed. Disposal of obsolete money order pads
192. No alteration of any type whatever shall be made on a money order. When an order is spoilt, it shall not be destroyed, but shall, together with all copies of the foil and counterfoil, be cancelled with the word "CANCELLED" written across it. No alteration on money orders allow
193. The original and advice of cancelled money orders shall be included in numerical order at the time of submission of the next list of money order advices to the Postmaster General. Disposal of cancelled money orders
194. The Postmaster General shall ensure that there are adequate security arrangements in the Printing Office during the manufacture of money order pads, and for their safe keeping thereafter, through to dispatch and delivery. Security arrangement

195. The officer opening mail containing cash (see definition at beginning of this chapter), or otherwise receiving cash other than over the counter as a cashier, shall record at the time of opening in a value book the following data:-

Treatment of cash received through the post or otherwise than over the counter

- (a) date received;
- (b) from whom received;
- (c) description of remittance – e.g. postal order or money order number, cheque number, etc.....;
- (d) on what account where cash is received for more than one purpose;
- (e) amount.

After having initialed the entry made, the officer shall hand over the register, together with the cash recorded therein, to the receiving cashier who, in turn, shall record the disposal of the cash (e.g. receipts issued) in a column provided for that purpose. It is important that receipts in acknowledgement of cash received through the post or otherwise than over the counter shall be posted to payers within twenty-four hours of the cash being received.

196. It is desirable that all cheques, money orders, postal orders, drafts, etc. accepted from members of the public should be made payable to the Government of Belize. As an additional safeguard, such cheques, money orders, postal orders, drafts etc. shall be crossed as follows at the moment of receipt

Treatment of cheques, money orders, etc. received

 Government of
 Belize

if not already so crossed.

197. Cheques, money orders, postal orders, drafts, etc. which are made payable to the Government of Belize do not require endorsement once they have been crossed as in Order 197. Cheques, money orders, postal orders, drafts, etc. which are not made payable to the Government of Belize (e.g. Pay Commissioner of Lands and Surveys, Pay Accountant General, Pay Chief Medical Officer) shall be endorsed as follows:-

Pay Government of Belize only

Signature
Office

198. There shall be written on the back of all cheques, money orders, postal orders, bank drafts, etc. the official receipt number (s) and the name of the receiving department (entry number as appropriate at Customs and Post Officer Departments, Belize City and blotter numbers in respect of savings bank deposits). In the case of transactions not requiring a receipt a brief description of the transactions shall be written on the back of the cheques etc. e.g. exchange (meaning that the cheque was exchanged for cash as in Order 201), stamps (meaning that the cheque was received as payment for stamps).
199. In no circumstances shall money orders and postal orders received as in Order 198 be cashed at any bank or post office or out of any imprest or revenue or other public money.
200. The exchange of cheques and bank drafts for cash by a revenue collector or imprest holder is forbidden. The exchange of cheques and bank drafts for cash by the Treasury or Sub-Treasury is also forbidden.
201. Cheques may be accepted in payment of amounts due subject to the following provisions:-
- (a) Cheques valued not less than \$200.00 drawn on persons or institutions outside Belize shall be accepted at the sole discretion of the Accounting Officer; Cheques valued less than \$200 shall be accepted only upon the approval of the Accountant General.
 - (b) no post-dated cheque shall be accepted;

- © the value of the cheque is not to exceed the amount due in any circumstances so as to require cash change to be given to the payer.
202. As far as practicable where there is a branch bank available cheques, money orders, postal orders, credit card payments and drafts received shall be deposited in the bank daily. Where night deposit facilities are available these should be utilized. When received after the closing hours of the bank they shall be deposited in the morning of the following day of business.
203. As far as practicable where there is no branch bank, all cheques, money orders, postal orders, credit cards and drafts received by revenue collectors shall be paid into the sub-accountant within seven days.
204. In the event of any cheque being returned dishonoured by the bank, steps shall immediately be taken to make the necessary entries in the cash book as outlined in Orders 206 to 209.
205. Cheques returned from the bank fall into two categories:
- (a) those which have been incorrectly made out, by wrong date, alteration, etc., or incorrectly endorsed but which will be cashed by the bank when corrected;
 - (b) those dishonoured for lack of funds and which will be marked by the bank 'Refer to Drawer' and the Drawer shall pay any surcharges and other related bank charges.
206. These cheques under Order 205 (a) should never be accepted by any officer with accounting responsibility whose duty it is to see that a cheque presented is correctly drawn and endorsed if necessary. No receipt shall be issued unless the receiver is satisfied that, as far as he can tell, the cheque is in order. If he is in any doubt he should request the person concerned to arrange with the drawer's banker for the issue of manager's cheque for the amount involved.

Dishonoured
Cheques

207. When any cheque as in Order 205 (a) is received from the bank, the cashier shall immediately take steps to have it corrected if necessary by contacting the officer who received it or the drawer himself. Once corrected it shall be redeposited immediately in the bank. If any difficulty is experienced in having the cheque corrected or replaced, Police cooperation shall be requested and the Accountant General simultaneously informed in writing.
208. Should any cheque as in Order 205 (a) not be corrected on the same day as in Order 207 and redeposited into the bank, or should any cheque be received as in Order 205 (b), a payment voucher shall be prepared and passed into the accounts charged to Advances (title of the Accounting Officer by whose department the dishonoured cheque was received). A copy of the payment voucher shall be forwarded to the Accounting Officer together with the dishonoured cheque for correction or recovery. The Accounting officer shall then use every effort including Police cooperation to correct or recover. Sums subsequently recovered shall be credited to the advance account charged on dishonour.
209. Following this first step the cashier shall arrange for early and confidential circulation by the Accountant General to all revenue collectors and sub-accountants that no cheque from the defaulting individual shall henceforth be accepted until further notice by the Accountant General. The cashier shall also inform the individual.
210. Should a cheque be accepted from any individual whose name appears on the circular, the receiving officer shall be held personally responsible for making good any loss, and shall further be subject to disciplinary procedure.
211. The fact that a receipt has been issued does not preclude collection of the amount for which a cheque, subsequently dishonoured, has been accepted and the Accounting Officer shall claim by court action payment of the amount due.

212. The checking officer at the Treasury or Sub-Treasury shall not pass a salaries or wages paysheet for payment until he has satisfied himself by reference to the register showing returns of original paysheets (see Order No. 401) that the original of all the previous paysheets issued to that Accounting Officer have been returned and fully discharged in regard to signatures of recipient and/or paying and witnessing officers as applicable and that any unpaid salaries/wages have been duly accounted for. This responsibility of the checking officer in no way affects or relieves the prime responsibility of the Accounting officer concerned as in Order 216 for ensuring that all monies have been correctly disposed of.
213. In no circumstances shall cash be issued direct from the Treasury or Sub-Treasury to officers for distribution to third parties corresponding to vouchers passed for payment for more than \$125.00 except where a bank is not available. Issues for such purposes shall be made by cheque drawn on a local bank as in Order 215 below.
214. Such cheques shall not be drawn payable to paymasters but to the Accounting Officer who shall be in a position to verify that the amount of the cheque corresponds with the amount (s) payable on the vouchers to which it refers at the time the vouchers were signed by the Accounting Officer. The endorsing officer shall not make his endorsement on the cheque until the latest moment possible before the drawing of the cash from bank is to be effected, and he shall ensure that the actual encashment is effected by a responsible officer duly appointed by him to whom he shall personally hand the endorsed cheque. Officers shall endorse cheques as follows:-

Pay to the order of _____ only.
Signature & official designation of
endorsing officer.

If the endorsing officer wishes two or more officers to be collectively responsible for encashing the cheque, then he shall include all the names in his endorsement, e.g.

Pay to the order of John Jones, Henry Brown, Tom Smith only.

Signature & official
Designation of endorsing officer

215. The maximum period allowed for acquitting and returning vouchers to the Treasury or Sub-Treasury is seven days from the time of drawing the cash or cheque from the Treasury or Sub-Treasury. Officers cashing the cheques at the bank shall verify the correctness of the amount collected at the Bank counter, and on return from the bank shall report satisfactory collection to the endorsing officer, or his next senior officer. On completion of payment, the endorsing officer or an officer delegated by him other than the officers who have prepared the paysheets or effected payment, shall call for the completed paysheets, and after satisfying himself that the monies have been correctly disposed of shall forward the completed paysheets to the Accountant General or sub-accountant. Where the endorsing officer is also the paying officer, it shall be the duty of the Finance Officer or head of section to call for the completed paysheet. If there is no Finance Officer or head of section in the station, it is incumbent on the Accounting Officer as part of his system of internal control to arrange for extra periodic check. Endorsing officer, etc... shall ensure that they are satisfied as to the reasons for any delays in effecting payments, and shall be held responsible if loss should occur and it is found that they did not call at an early date for proof of disbursement.
216. Where, however, a voucher for less than \$125.00 due for distribution as wages is presented to the Treasury cashier or sub-accountant who personally knows, the officer present who is identifying the recipients of the wages due on a paysheet, then the Treasury cashier or sub-accountant may effect payment

on the spot to the employees concerned. The identifying officer shall sign as witness of the payment.

217. The Accountant General shall instruct the banks not to allow any account in the name of the Government of Belize operated by a sub-accountant to become overdrawn. The Accountant General shall also fix the maximum bank balance of each Government of Belize account operated by sub-accountants and shall instruct the bank to transfer automatically any sum in excess of the authorized balance to the Government of Belize account with a bank in Belize City, designated by the Accountant General. Additionally, the Accountant General shall fix a limit of cash to be held by each sub-accountant at any one time; should this limit be exceeded the sub-accountant shall remit the surplus to the Accountant General if he does not operate a bank account, or if he does operate a bank account, pay in the surplus to the bank.
218. When depositing money to Government's account the Accountant General and sub-accountants shall prepare bank deposit slips in duplicate, the original to be retained by the bank, the duplicate, duly stamped and marked by a bank official to be retained by the sub-accountant in support of the entry in the cash book. The bank deposit slip shall show the serial number of cheques and bank drafts and the office of issue and the serial numbers of money and postal orders and credit cards.
219. Where a sub-accountant is not operating a bank account the cheques, bank draft, mutilated currency notes, coins etc. shall be remitted to the Accountant General by registered post provided always that the maximum amount of currency notes and coins that may be included in any registered letter without the prior written approval of the Accountant General is limited to \$500.00 (See Order 171). The prior written approval of the Accountant General is required for the remittance of currency notes and coins exceeding \$500.00 where not accompanied by Government Officers (See Order 171).

Disposal of
cash
surplus
requirements
Treasury and
Sub-
Accountants

220. Officers responsible for cash shall ascertain each day the correctness of the daily transactions by comparing the total of receipts and payments with cash in hand. Checking of cash balance
221. There are two types of boards of survey each normally consisting of a chairman and at least one member: Boards of survey cash, stamps etc.
- (a) annual boards of survey;
 - (b) surprise board of survey.
222. Annual boards are appointed to examine the cash, bank balances, stamps, etc., held on charge by Government officers, at the close of each financial year. They are appointed by the Ministry of Finance which lays down not only the task allotted to each, but also the individual composition.
223. Surveys are to be held at 8:00 am on the first official workdays in April on all cash and bank balances and on all main stocks of postal orders, stamps, etc... held by the Accountant General, his sub-accountant and the Postmaster General and all statutory bodies.
224. No transaction shall take place between the close of business at the end of the financial year and the meeting of the annual board.
225. The annual board of survey is required to check the cash book and stamp and postal order register at the end of the year by casting the entries for the month and verifying the balance shown in hand with the actual cash and stamps etc. The balance brought forward at the commencement of the month shall also be checked by reference to the cash book of the previous month. The cash book and stamp and postal order registers shall be certified accordingly. If a bank account is kept, a certificate and statement of the balance shall be obtained from the bank and a statement reconciling the balance in the bank with the bank balance shown in the cash book on the last day of the year shall be obtained from the officers operating the bank account. The board of survey shall;

- (a) verify the opening and closing balance shown on the reconciliation statement by reference to the bank statement and cash book respectively;
- (b) verify the castings of the reconciliation statement:
- © if the reconciliation at the end of the previous month, has been certified as checked as in Order 305, verify as in © and (d) of Order 305;
- (c) if the reconciliation statement as at the previous month has not been certified as checked as in Order 305, verify 20% of the outstanding shown on the reconciliation statement to satisfy itself that such outstandings are genuine by identifying the original cash book and scrutinizing the bank statements from the date of the entries to the end of the current month to see that they do not appear thereon. Of the 20% of outstanding selected, 10% shall purport to relate to the current month (i.e. to March, if the reconciliation statement being checked is as 31st March) and 10% shall purport to relate to previous months (i.e. prior to the 1st March, if the reconciliation statement being checked is at the 31st March)

Bank reconciliation statement shall be submitted to the board of survey within one month of the close of the year.

- 226. Surprise boards of survey are boards constituted whenever it is deemed necessary by the Ministry of Finance or by the Ministry or department concerned.
- 227. Surprise surveys of the cash and stamps, etc. in the custody of the Accountant General, sub-accountants, revenue collectors and imprest holders are to be held from time to time and at least once a year. Transactions shall cease until the board has completed its surveys, unless it is essential for transactions with the public to take place for the purpose of receiving or paying cash. In such cases the board of survey shall , before checking the cash, make arrangements satisfactory to them to ensure that

Surprise
boards of
survey

the current days transactions are completely separated from the previous balance.

228. It shall be the duty of the officers whose cash (as defined in Order 151) is to be surveyed to balance, rule off his cash book, and stamp and postal order registers and to bring down the balance as at the surprise survey is held.
229. It shall be the duty of the board:
 - (a) to verify any cash balance shown by a cash book with the cash actually found:
 - (b) to acquire where appropriate a bank certificate together with a reconciliation statement signed by the officer operating the account showing in detail the number, date and amount of each cheque outstanding and the total of such cheques, in support of any balance or balances shown by the cash book to be in bank and carry out the verifications and checks indicated in Order 241:
 - © to verify any balance or balances shown by the stamps, revenue matter and postal order registers with the stock or stocks actually found.
230. Every chairman of a board of survey shall, in the case of his unavoidable absence, notify the next senior member of the board who shall then act as chairman of the board, and the Financial Secretary.
231. Any member of a board of survey who is absent shall inform the chairman, in writing, of the cause of such absence. When forwarding the survey report to the Financial Secretary, the chairman shall annex the member's letter to the report.
232. The survey shall proceed in the absence of any one member, except where only one member remains. Where only one member remains or in the absence of two or more members the Accounting Officer or his deputy where the survey is to be held

shall arrange for replacements to be appointed by the Ministry of Finance.

233. Reports on cash (as defined in Order 151) and bank balances shall be submitted to the Ministry of Finance, Auditor General and Accountant General.
234. Any surplus disclosed as a result of a board of survey shall be brought to account as such. Any deficit shall be included in the board's report together with a statement that the board has satisfied itself that the Accounting Officer has duly taken initial action required in Order 605 (b).
235. Should the verification of cash, stamp, etc. last more than one day, the unverified portion shall remain under the joint control of the board and the officer in charge of the cash until verified. The chairman of the Board shall seek instructions from the Ministry of Finance in good time as to the arrangements to be made in securing joint control.

CHAPTER IV

SAFEGUARDING OF FUNDS BANK ACCOUNTS

301. No official bank account may be opened unless authorized by the Accountant General to whom all applications shall be made. Each approved account shall be in the name of the Government of Belize e.g. Government of Belize, except in the case of imprest accounts when the account shall be in the department with the addition of the officer's name, e.g. Survey and Lands – John Jones. Except in the case of the most imprest accounts and in special cases to be specified in the authority, dual signatories shall be required for each cheque drawn on official bank accounts. The Accounting Officer shall furnish to the Accountant General in duplicate two specimens of the signatures of each of the officers whom he proposes to authorize to sign cheques on the account in question. He shall likewise inform the Accountant General in good time of any proposed changes in either the signatories to the cheques enclosing two specimens of the new signatures. The Accountant General shall accept the proposed signatories unless he considers that any particular arrangement is open to question, and shall forward one copy to the bank concerned.
- Opening of bank account
302. The Accounting Officer, departmental warrant holder or imprest holder concerned shall likewise furnish to the Accountant General on forms to be specially provided specimens of the signatures of officers authorized to endorse cheques for cash. The Accountant General shall forward these specimens to the bank as required by the bank. Any changes shall similarly be notified to the Accountant General and the bank.
- Endorsement of cheques
303. The officer signing a cheque (or a single signatory) in respect of vouchers shall:
- Duties of signatories when signing cheques in respect of vouchers
- (a) see that the cheque number has been recorded on the vouchers;

- (b) see that the cheque is properly drawn e.g. that the name of the payee is correctly stated, that the date is correct, that the amount in words agree with the figures, that the writing starts as close to the left hand margins possible, that any blank space after the writing has been ruled through, that any space between the dollar sign and the first figure is ruled out, that the cheque has been crossed where appropriate (see Order 314) and that the cheque counterfoil has been correctly filled in; (Note: the use of certain cheque writing machines as approved by the Accountant General eliminates the need for writing the amount in words);
- © check that the payment voucher has been clearly marked as paid and dated to agree with the date of the cheque;
- (d) see that the payment vouchers have been duly passed for payment by reference to the initials of the Treasury checking officer in red ink;
- (e) satisfy himself by scrutiny that there has been no alteration to the vouchers since having been passed for payment by the Treasury checking officer;
- (f) initial the cheque counterfoil;
- (g) initial the cheque number on the payment vouchers.

In addition the officer signing second shall satisfy himself that the first signature on the cheque is authentic. Any alternative arrangements to the above requires the prior written approval of the Accountant General.

304. Officers authorized to keep a bank account shall compare at the end of the month the entries in the bank statement with those in the cash book. Within three working days of each month a certificate from the bank (or such longer period as may be specially authorized in writing by the Accountant General where for physical reasons three days would not be practicable

Reconciliation
of the bank
accounts and
cash books

e.g. a Surveyor in a remote part of the bush) showing the balance standing to the credit of their account in the bank as at the end of the previous month shall be forwarded to the Accountant General accompanied by a reconciliation statement detailing all outstanding cheques and deposits. The reconciliation statement shall be signed by the officer who prepares it.

305. Except where the number of staff does not permit, it shall be arranged that one officer shall prepare the reconciliation statement and that it shall be checked by another officer both of whose duties are independent of the drawing on the bank account or of keeping the cash book. The checking officer shall:-

- (a) verify the opening and closing balance shown on the reconciliation statement by reference to the bank statement and cash book respectively;
- (b) verify the casting of the reconciliation of the statement;
- © verify that all outstandings purporting to relate to any previous months are genuine by verifying that they are included in the reconciliation statement as at the end of the previous month and do not appear on the bank statement for the current month e.g., if the officer checking a reconciliation statement as at 30th September finds included therein as outstanding a cheque purporting to have been issued in April of the same year, he shall satisfy himself that such cheque is included as outstanding in the reconciliation statement as at 31st August and shall, by scrutiny of the bank statement for September, satisfy himself that such cheque has not been paid by the bank in September;
- (d) verify 10% of the outstandings shown on the reconciliation statement which purports to relate to the current month to satisfy himself that such outstandings are genuine by identifying the original cash book entries and scrutinizing the bank statements from the date of

entries to the end of the current month to see that they do not appear thereon e.g. if the officer checking a reconciliation statement as at 30th September finds included therein as outstanding ten cheques purporting to have been issued in September he shall select one, say for 26th September, shall go to the cash book for 26th September and identify the entry therein, and shall then scrutinize the bank statement for the period 26th to 30th September inclusive.

The checking officer shall sign the reconciliation statement “checked in accordance with Financial order 305 and found in order/found in order except that -----” and shall date his signature and state his position.

306. Private money shall in no circumstances be paid into an official bank account, nor shall any public money be paid into a private account.
307. No official bank account shall be overdrawn without the prior permission of the Minister of Finance, obtained through the Financial Secretary.
308. Should a bank account be overdrawn, the circumstances shall be reported to the Accountant General and Auditor General, and any bank charges resulting shall be debited in the first instance to an advance account in the name of the officer concerned. After consideration of the circumstances, the Accountant General shall proceed along the general lines of Chapter 8.
309. Officers who are permitted to keep official banking accounts are required to pay by cheques all amounts of more than \$125.00. This requirement does not apply to the payments from imprest of salaries and wages or in the case of payments made by the Government Savings Bank, in which case there is no limit to the amount which may be paid in cash. Officers may be exempted from this general rule with approval of the Accountant General only.

General
rules
governing
the keeping
of banks
accounts

310. Officers shall ensure that all sums paid into their official bank accounts are brought to account in their cash books immediately on notification by the bank.
311. The total maximum amount of public money that may be at any one time in the custody of a bank or banks either on current account or on fixed deposit shall be fixed by the Accountant General.
312. Officers authorized to keep bank accounts shall at all times keep their balances at a minimum, and shall remit excess holdings to the Accountant General.
313. The Auditor General may at any time independently seek from a bank a statement of any public account and a certificate of balance.
314. Only 'Order' cheque books shall be used by officers authorized to keep bank accounts. When making payment to persons who have bank accounts, such cheques shall be crossed. If a payment is to be made by cheque to a person who has no bank account, the Order cheque shall not be crossed. In the last case an officer shall, as soon as the cheque has been completed, take the same precautions as he would if it were cash to the same amount and keep it in a safe place.
315. Cheque books shall be ordered through the Accountant General and not direct from the banks, and the requisition shall be signed by the officer authorized to keep the bank account.
316. Immediately cheque books and stocks are received, the receiving officer shall examine them and satisfy himself that the numbering of each book is correct and complete. He shall acknowledge receipt forthwith to the Accountant General on the RFIN which shall be forwarded to him with the books.
317. The receiving officer shall take the cheque books on charge in a revenue form register. When issued to an officer for use, his signature shall be obtained in the revenue form register.

Rules governing the control, custody and of cheques for effecting payments

318. Unissued cheques shall be subject to periodic examination as a precaution against damage or loss. The officer conducting the examination shall evidence his check by intialing and dating the revenue form register.
319. All cheque books and stocks shall be kept under lock and key when not actually in use and the key shall be kept by the officer responsible for the books and stocks.
320. If at any time it is discovered that a cheque book or a cheque is missing, this shall be immediately communicated to the bank concerned, to the Accountant General and the Auditor General, and the outcome of the subsequent enquiries likewise reported.
321. When a cheque is spoilt or cancelled, it shall be pasted to the counterfoil and retained in the cheque book.
322. The destruction of cheque counterfoils is governed by the rules set out in Chapter 9.
323. In no circumstances whatever shall an officer sign blank or incomplete cheques.

CHAPTER V

PAYMENTS

351. Any officer making, allowing or directing any disbursement without proper authority shall be held personally responsible for the amount. Any officer whose duties require him to render accounts of his disbursements shall similarly be held responsible for any inaccuracies in those accounts.
352. The officers authorized to incur expenditure against votes of the approved estimates as set out annually in an appendix to the estimate are called Accounting Officers. No other officer shall incur expenditure against a vote unless authority is delegated to him from the Accounting Officer as in Order 354 or in Order 355.
353. Departmental Warrants shall be issued in the name of the officer e.g. Divisional Engineer North, Agricultural Officer Corozal District, Forest Officer West, Medical Officer Toledo (see Chapter VI of The Control of Public Expenditure Handbook).
354. The name of the officer(s) who may authorize vouchers for payment and/or sign local purchase orders against a Departmental Warrant shall be authorized by the Accounting Officer on the prescribed form and copies countersigned by the officers being authorized shall be forwarded to the Accountant General and the Auditor General and sub-accountants.
355. Accounting Officers may likewise authorize suitable members of their staff to authorize vouchers for payment and/or sign local purchase orders on their behalf in respect of any votes or parts of votes for which authority to incur expenditure has not been delegated by Departmental Warrant and which are to be accounted for in the vote control book kept by the Accounting Officer for which he is the Accounting Officer or Departmental Warrant Holder.

General rules
governing
disbursement

356. Delegation of authority under Orders 352 and 355 in no way relieves the Accounting Officer of full personal responsibility for ensuring proper control of the expenditure of public funds entrusted to his care.
357. The main instructions for the control of budget expenditure are set out in the Control of Public Expenditure Handbook. Some additional general principles to be observed in that regard follow.
358. Expenditure chargeable against votes shall be classified strictly in accordance with the estimates.
359. No charge shall be made against a vote, unless it is strictly in accordance with the purpose for which such vote was intended, and expenditure shall be charged to the subhead under which provision has been made. The exhaustion of an Accounting Distribution and the availability of funds under another does not justify the misallocation to the latter of a charge properly falling on the former Accounting Distribution .
360. When provisions for a specific service is made under one Accounting Distribution of the estimates, the cost of that specific service shall be charged thereto and not to any general provision. Thus, if “drawing materials, survey instruments and office sundries’ are specially provided for, the cost of such articles shall be charged to that subhead and not to a general subhead such as “ Incidentals”.
361. Credits to expenditure votes are not permissible except:
- (a) when made in adjustment of overpayments recovered in the same year;
 - (b) in the case of an approved unallocated stores subhead.
362. In order that claims may be met within the year to which they relate, reminders shall be sent to all concerned to forward their claims without delay. Accounting Officers shall impress this necessity upon their subordinate officers.

General rules governing disbursement from budgeted funds

363. If, owing to unavoidable circumstances, a payment cannot be made within the year, it shall be made in the following year, and supplementary provision need not be applied for unless the payment is likely to cause an excess on the total amount provided in the estimate for the year in which the payment is made. Where there is no appropriate vote, supplementary provision shall first be obtained.

364. All payments shall be made by cheques supported by payment vouchers. Vouchers shall be made out in favour of the person or persons to whom the money is actually due.

Preparation
payment
vouchers

365. Separate vouchers shall be used for separate Accounting Distribution of the estimates. Any deviation requires the prior written approval of the Accountant General.

366. All vouchers shall:

- (a) contain full particulars of each service such as, dates, numbers, quantities, distances and rates, so as to enable them to be checked without reference to any other document and be supported by relevant documents such as invoice, etc;
- (b) quote the appropriate authority for expenditure;
- (c) quote the combination of the estimates if above the line, or as appropriate if below the line;
- (d) be fully completed in regards to the various certificates and spaces provided for information incorporated in the form of the voucher;
- (e) contain the amount of the payment written in words across the face and payment authorized not to exceed the sum to the next dollar.

367. Payment vouchers presented to the Treasury or Sub-Treasury shall bear legible departmental voucher numbers.

368. Two or more copies of payment vouchers shall be prepared. Only original vouchers shall be signed by the certifying officer and payee. All other copies shall be initialed by the certifying officer and clearly marked “copy-not for payment”. Such copies shall in every respect be exact copies of the original and shall not be accepted as payment vouchers.
369. Payment vouchers shall be made out in ball point pen or shall be typewritten and all copies shall be legible. The use of felt tip point pen is prohibited.
370. The signature of the Accounting Officer or an officer signing for an Accounting Officer, certifies to the accuracy of every detail on the vouchers.
371. Such officer, as authorizing officer, shall therefore be held responsible that:
- (a) funds are available taking into consideration commitments outstanding;
 - (b) the services specified have been duly performed;
 - (c) the rates or price charged are in accordance with the regulations, contracts or agreements as the case may be and are fair and reasonable;
 - (d) authority has been obtained as quoted;
 - (e) the computations and casting have been verified and are arithmetically correct;
 - (f) the persons named in the vouchers are those entitled to receive payment;
 - (g) the stores purchased have been duly received and taken on charge or issued for immediate use.

Checking and
authorisation

- (h) all proper deductions from salaries or wages on account of contributions, repayment of advances, remittances, income tax or other liabilities have been duly made.
372. No amount of scrutiny or examination of accounts by the Accountant General and Auditor General can relieve Accounting Officers of their responsibility.
373. In the event of any payment being made in consequence of an incorrect certificate on a voucher, the officer authorizing the voucher for payment shall be held responsible for the same, and the amount may be surcharged against him.
374. The designation of an officer shall follow his signature in all certificates to be completed, and signatures shall be dated.
375. When supplies are furnished or work done under agreement or contract, there shall be attached to or endorsed on the voucher a certificate that the payment is in accordance with the terms of the contract or agreement, that, as regards supplies, the articles have been received, and in the case of work, that it has been properly done. In the case of a payment on account no more shall be claimed than the cost of the work certified to have been performed. When a deduction is made from the amount payable on a contract in respect of penalty or fine, the net sum only shall be paid.
376. The Accountant General, before passing any voucher for payment, shall, in addition to other duties imposed on him under these orders, satisfy himself;
- (a) that the Accounting Distribution charged represents a fair allocation of the expenditure incurred and is correctly described according to the Approved Estimates for the current year;
 - (b) that the authority for the payment is properly and adequately described on the face of the voucher in the space provided and that any special authority required by regulation is also shown;

- © that the person signing as Accounting Officer or Departmental Warrant Holder is properly authorized to do so;
- (d) that the certificate in respect of the payment has been adapted where necessary to suit the circumstances of the payment, and that the amount to be paid is written across the face of the voucher in words;
- (e) that there is no obvious defect or error in the wording or the amount in any of the particulars of the payment, that the payment represents a fair charge against public funds and that any alterations are initialed in accordance with Orders 577 and 578;
- (f) that calculations are correct;
- (g) as far as possible that all proper deductions from salaries, wages or pensions on account of contribution, repayment of advances, remittances, income tax, or other liabilities have been duly made.

377. The date of receipt or payment governs the date of the record of the transaction in the accounts. Payments shall not be made before they are due for the purpose of utilizing an anticipated saving on an item, nor may the unexpended portion of any item be drawn from the Treasury or Sub-Treasury for the purpose of setting it in reserve to meet impending payments, or of crediting it to a deposit or suspense account. 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.

Effecting of
Payment

378. All liabilities shall be met as far as possible in the year in which they are incurred and vouchers in respect of payments (except for salaries, wages, allowances and pensions for which see Orders 379 to 381) falling due towards the end of the financial year, should be delivered to the Accountant General's Department or the appropriate Sub-Treasury no later than the

21st March or a date set by the Accountant General and no commitments shall be made after this date except in clearly unavoidable circumstances, in which case payment shall be made by the 28th March.

379. Paydays for salaries, wages and pensions for the month of December and March shall be determined by the Accountant General and notified by way of circular.
380. Payments shall, where possible, be made only to the persons named in the vouchers. In the case of a payment to a third party, the authority under which it is made shall be filed with Accountant General, and reference thereto given on the voucher.
381. Paying officers shall satisfy themselves that the person claiming the payment is the person authorized to receive the amount. It is the duty of the department responsible for a payment to furnish proof of identity if necessary – this can be done by a member of that department attesting payment.
382. Payments made to Ministry of Works workers and to recipients of social assistance shall be conducted in accordance with rules approved by the Accountant General and accepted by the Auditor General.
383. When a payee is illiterate, his mark shall be witnessed by an officer other than the paying officer or by a literate person known to the paying officer.
384. In cases where officers present claims for reimbursement of small payments made by them, actual receipts shall be produced where practicable.

When these cannot be obtained the officer shall certify as follows:-

“I certify on honour that the above charges have actually been incurred and paid by me solely upon the interest of the public service”

385. At the time payment is made on a voucher, the officer who makes the payment shall stamp or mark the voucher with the word PAID and the date paid, and any documents attached in support of the voucher shall also be cancelled in the same way. A copy of every original payvoucher issued to departments for acquittance as in Order 404 shall also be stamped with the word PAID and the date paid and retained in the Treasury or Sub-Treasury for eventual exchange for the acquitted original payvoucher (See Order 410).
386. All vouchers shall be receipted in ink or indelible pencil and the receipts for amounts paid in cash shall in all cases bear the date on which the recipient received the money.
387. When vouchers are made payable to corporate bodies, the paying officer shall satisfy himself that:
- (a) the recipient is properly authorized to receive payment and give a receipt;
 - (b) the receipt is signed on behalf of the body for which he is acting;
 - © the corporations official stamp is affixed
388. All payments to corporate bodies, local authorities etc., shall be made by cheque which shall normally be crossed.
389. All payments to creditors outside Belize shall be arranged by the Accountant General to whom application shall be made by the Accounting Officer.
390. The procedure regarding alterations in payment vouchers is set out at Orders 577 to 580.
391. A Treasury or Sub-Treasury cashier shall not make payment against a voucher unless:
- (a) the voucher is initialed in red ink by a Treasury or Sub-Treasury checking officer in the space provided;

(b) the voucher is properly authorized for payment.

392. Receipts given on payment vouchers are liable to stamp duty in accordance with the Stamp Duties Act (Cap. 64). Receipts on vouchers for transport and subsistence allowances do not attract stamp duty.

393. Fractions of one cent shall not appear in the totals of accounts. Half cent or less shall be disregarded and more than half cent shall be reckoned as one cent.

394. Except in cases where immediate payment is intended payvouchers for salaries and wages shall be submitted in duplicate copy being marked "Copy – not for payment".

Vouchers presented for encashment prior to distribution to various payees

395. If there is more than one sheet making up a voucher, each sheet shall be numbered by the department, irrespective of any departmental voucher number, in the top right hand corner as follows:-

Sheet 1
Sheet 2
Sheet 3 etc.

396. If on examination any errors are detected these shall be brought to the attention of the Accounting Officer who shall take all necessary steps (including adjustment of his vote control book) to amend or if necessary re-prepare the vouchers concerned.

397. After examination, vouchers shall be entered in the cash book and numbered. Each sheet of each voucher shall be marked by the Accountant General or Sub-Accountant in his series viz:

Sheet 1 i.e. first sheet in Treasury 42622 vo. No. 42622
Sheet 2 i.e. second sheet in Treasury 42622 vo. No. 42622
Sheet 3 i.e. third sheet in Treasury 42622 vo. No. 42622

398. The officer writing up the cash books shall also enter the particulars of all pay vouchers issued or to be issued to departments for acquittance in the register showing the issue and return of original pay vouchers and shall certify to this effect by placing the following certificate at the last entry made by him in the cash book:

‘Entered in original pay voucher register’

Signature

399. There shall be kept a register showing the issue and return of original payvouchers in the following form:

(1) Date	(2) Department	(3) T.Vo. No.	(4) No. of Sheets	(5) Amount	(6) Name & Signature of officer receiving cheque or cash and original payvoucher for acquittance	(7) Initials and date of officer receiving and checking acquittance of voucher

Examined by Treasury/Sub-Treasury cashier:
Date

Initials

Examined by checking clerk
Date

Initials

400. Vouchers shall then be passed to the officer preparing the cheques for the cheque signatories.

401. The vouchers together with the cheque shall then be passed to the signatories for action as in Order 303.

402. The cheque or cash together with the originals of the payvouchers shall be handed to the payee named or his representative who shall acknowledge receipt of these by signing column 6 of the register showing the issue and return of original payvouchers.

406. In the case of the Public Works Department, Belize City, unpaid wages shall be credited to a deposit account ‘Chief Engineer (Unpaid Wages)’ under the following additional rules:

(a) a register of unpaid wages shall be kept as per specimen headings below;

DEPOSIT ACCOUNT – CHIEF ENGINEER (UNPAID WAGES)

DETAILS OF UNPAID WAGES RETURNED TO CASHIER BY PAYMASTER							DETAILS OF NEW PAYMENT AUTHORISED OR JOURNAL VOUCHER CREDITING BACK EXPENDITURE HEAD AND SUBHEAD					NEW PAYMENT IN RESPECT OF WAGES CREDITED BACK TO EXPENDITURE HEAD AND SUBHEAD				
No.	Date	Name of unpaid worker	Amount of wages due	Head & Subhead	P.W.D. Vo. No. on which unpaid	Pay-master's signature	Cashier's C.R. No. & date	Date of P.V. or J.V.	P.W. D. Vo. No.	Amount paid or credited back to expenditure head & subhead	Signature of officer authorizing P.V. or J.V.	Date of P.V.	Head & Subhead	P.W. D. Vo. No.	Amount paid	Signature of officer authorizing P.V.

(b) as soon as possible after the pay parade the paymaster shall himself enter in the register of unpaid wages the details of pay packets not delivered to workers which are to be handed over to the P.W.D. cashier and the paymaster shall sign each entry in the register. In addition each paymaster shall call for a revenue collector's receipt from the cashier covering payvoucher as evidence of disposition of the unpaid wages. Paymasters are warned that failure on their part to comply with any of these instructions shall render them liable to disciplinary proceedings. Pay packets handed to the cashier in this way become a part of his revenue in the usual way to be accounted for as such;

© a subsequent payment of wages entered in the register shall be by payment voucher. The officer authorizing the payment shall sign the relevant entry in the register in the column provided;

(d) the Accounting Officer or his deputy or his Finance Officer carrying out periodical inspections of the register shall ensure that it is being properly kept, that prompt and regular reconciliations with the Treasury are being carried out and shall investigate any case where wages have remained unpaid for a long period. The inspecting officer shall evidence such inspections by his dated initials at the last entry of unpaid wages returned to cashier;

(e) all balances remaining on hand in the account at the 31st March in any year shall be credited back to the accounting distribution of expenditure to which the amounts were originally debited.

407. The maximum period allowed for acquitting and returning vouchers to the Treasury or Sub-Treasury is seven days from the time of drawing the cash or cheques from the Treasury or Sub-Treasury.
408. The officer who receives the original payvouchers back in the Treasury or Sub-Treasury shall, when satisfied as to the completeness of the original payvouchers in all respects as required in Orders 406 and 407, initial and date column 7 of the register showing the issue and return of original payvouchers, and hand back the copies in exchange. Possession by the Accounting Officer of the copies stamped in the Treasury or Sub-Treasury with the word PAID and the date paid constitutes his proof that the originals have been duly received by the Treasury or Sub-Treasury.
409. Paying officers shall fully account for one set of voucher before being issued with vouchers and cash for the next period. Accordingly the checking officer shall examine the register showing the issue and return of original payvouchers before releasing further payvouchers and shall date and initial the register as provided for therein as evidence of his examination. Since every cashier has a responsibility to ensure that each entry in his cash book is fully supported by an acquitted voucher, the Treasury or Sub-Treasury cashier shall likewise examine the register showing the issue and return of original payvouchers and shall date and initial the register as provided for therein as evidence of his examination – such examination shall be carried out at least once a week.
410. No salaries or allowance shall be issued in respect of new appointments, changes in office or rates, or in respect of acting appointments, unless a government authority in the form of a letter or extract therefrom is attached to or referred to on the paysheet or voucher. Reference to the Government Gazette is also sufficient authority for payment.

Salaries

411. A register or system of salary cards shall be kept by every Accounting Officer and/or Departmental Warrant holder showing each officer's salary scale and incremental date and full details of each officer's emoluments and deductions shall be posted monthly. This is in addition to any record kept in the Accountant General's department to serve as a basis for pension calculations, etc.
412. The name, surnames and Social Security Number sufficient for identification of the officers whose salaries are paid direct into bank shall be given on the paysheets, also the branch bank, if any, at which such payment should be effected shall be clearly indicated thereon.
413. Officers whose salaries and allowances are paid direct to their bank accounts shall not sign the paysheets.
414. Accounting Officers and/or Departmental Warrant holders shall prepare a bank deposit slip in duplicate for the net amount for each officer whose salaries/allowances are paid direct to their bank account. Such bank deposit slips shall accompany the salary/allowances voucher to the Treasury or Sub-Treasury. The Accounting Officers and/or Departmental Warrant holders shall be responsible for collecting from Treasury or Sub-Treasury the receipted duplicate of the bank deposit slip for distribution to his officers.
415. Accounting Officers and/or Departmental Warrant Holders shall where requested by an officer supply details of the officer's gross salary, deductions and net salary.
416. Vouchers for all salaries and allowances shall be sent to the Treasury or Sub-Treasury as specified by the Accountant General. Any such vouchers sent in after the date named may be held over until the pay day in the following month.
417. Salaries, allowances and pensions are paid monthly except that salaries may be paid semi-monthly at the option of the officer and except that transport and telephone allowances shall not be payable earlier than the first day next following the last day of the period covered by the certificate.

Conditions

(In accordance with Order 563 this means that the necessary certificate for transport allowance cannot be given before the period to which it relates is completed).

418. In calculating salaries, allowances and pensions, computations for broken periods of a month shall be made with reference to the number of days in that month.
419. Payment of salaries shall not be made for broken periods of a month, except when an officer leaves the government service when he may be paid up to the day prior to his departure or during vacation leave as detailed at Order 422.
420. An officer proceeding on vacation leave may, if he so desires, be paid all salary due for the entire vacation period before the date of his departure.
421. Salaries may be paid on the 15th (14th in February) and not more than two days before the end of the month, excluding Saturdays, Sundays and Public Holidays. Special arrangements for the month of March and December are set out in Order 379.
422. Any balance of salary or monies that may be due to an official who has been convicted for misappropriation of government funds or theft of government property shall not be paid without the authority of the Financial Secretary.
423. The accrued salary of persons who die while in the service of government whether they are public officers or not shall be paid in conformity with the laws of succession.
424. Increments shall only be granted in accordance with the provisions of the Public Service Regulations.

Increments

425. Accounting Offices shall draw up departmental rules governing the method of preparation and control of time books, or other attendance records, and paysheets most suitable to their requirements. These rules shall provide for a sound system of recording and inspection on sites of work and the accurate preparation of paysheets. They shall be framed in accordance with general principles approved by the Accountant General and the Auditor General, and for this reason copies shall be furnished to these officers. Should, at any time, circumstances prevent the application of departmental rules, full details shall be submitted to the Accountant General and the Auditor General, who shall advise accordingly.

426. It is the aim of all who would set up a good wages system to ensure that the organization prevents:

- (a) the inclusion of spurious names on the paysheets including those of past employees no longer working.

it is therefore important that the attendance records, and the person who keeps them, and the employees shall be checked frequently on the site of work, not only by the officer in charge of the works, but also by senior and other officers who shall initial and date the attendance record at the time of checking;

- (b) the overstatement of sums due to employees. It is the duty of the officer in charge of the works to ensure that the rates of pay, allowances, overtime, etc. are correct, and that authority exists for any leave with pay. His signature in the time book or attendance record certifies to the accuracy of these details;

- © the incorrect allocation of expenditure. Where possible, the head and subhead appropriate to the work to be done and as full a description as possible of this work shall be entered in the time book or attendance record by the officer in charge of the work, before it is issued for use. In any case, the signature of the officer in charge of the work in the time book or attendance record certifies to

the correctness of head and subhead charged.

427. Wages paysheets shall be prepared on the proper forms provided for the purpose.
428. The paysheet shall be filled in from the time book or attendance record.
429. The officer compares the time book or attendance record with the paysheet shall sign in the space provided on the paysheet and the paysheet shall be duly authorized by the responsible officer.
430. It is desirable that, where possible, no manual worker shall appear on more than one paysheet for the same period.
431. Where more than one paysheet is used and the totals carried forward, the classification shall be made in respect of the total pay and not of each sheet.
432. Payment shall not be effected by anybody engaged on or supervising the particular work.
433. Each employee shall be individually identified to the paying officer by the person immediately in charge of the work on the site and the paysheet signed by a witness who preferably shall not be the identifying officer and whose rank and status shall be shown after his signature.
434. No pay shall be handed to a person other than the employee named on the voucher, unless such employee submits a completed authority, in the following form naming another person to receive the pay or any other monies on his behalf.

Wages
Paysheets

I * authorize
 Mr.whose specimen signature
 appears below to receive and sign for on my behalf all moneys
 representing the salaries, wages, allowances due to me by the
 department in respect of the period

Specimen signature of person authorized to receive

.....

Date

*

Signature of Authoriser

INSTRUCTIONS TO CASHIER OR PAYMASTER. Do not
 make payment on this authority:

- (i) unless you are satisfied that the signature of the
 authorizer is genuine;
- (ii) and unless the person authorized to receive signs the
 payvoucher in front of you and such signature is identical
 with the specimen on this authority.

435. Travelling, subsistence and transport votes shall reflect only
 expenditure on traveling and subsistence:

Travelling
 Expenses

- (a) within the country;
- (b) in other countries such as approved visits to attend
 conferences, selections boards etc. of a minor nature up
 to \$500. Where expenses are anticipated in excess of this
 figure, they become chargeable to the conference
 expenses accounting distribution and shall have the prior
 approval of the

Ministry of Finance before any arrangement involving their incurrence is made.

436. The travelling, subsistence and transport subhead is also intended for the traveling expenses of the staff of a department irrespective of the nature of the official duties actually carried out when performing the journey, except;

(a) officers traveling in connection with elections charge their expenses to the appropriate election expenses accounting distribution;

(b) officers (other than those of the Legal Department) traveling as witnesses in connection with criminal proceedings charge their expenses to court and coroners expenses or criminal trails subheads;

437. The amount to be paid for traveling referred to in Order 436 (b) shall be assessed by the court in accordance with the law.

438. Cash transactions between departments are prohibited. Accounting transactions between departments shall be effected by means of a transfer voucher; except in the case of the Post Office for rental of Post Office Boxes and Express Mail Services. Adjustments between departments should be initiated by the creditor department and the vouchers shall be signed by the responsible officers of that department and of the debtor department. The former department shall be responsible for seeing that the vouchers are sent to the Treasury. Transfer vouchers shall be signed by the same departmental officers as those authorized to sign payment vouchers.

Adjustments
– General

439. Any Accounting Officer wishing to effect an adjustment shall submit the completed transfer voucher in triplicate to the Accountant General for authority. In no circumstances shall such vouchers be passed through the cash book. Such entries as officers with accounting responsibilities are required to make in their departmental records, deposits and advance ledgers, etc. shall be made direct from the transfer voucher.

Preparation
of transfer
vouchers

440. Transfer vouchers shall clearly indicate the necessity for the transfer and furnish full reference to the original debit or credit being adjusted, quoting the relevant authority or file number from which the adjustment has been initiated.
441. Where adjustments affect expenditure subheads, vouchers before being signed shall be entered in the vote control book then signed by the authorizing officer. This shall be done by both debtor and creditor departments. The authority covering the debit to expenditure shall also be quoted on the adjustment voucher.
442. A departmental number shall be given to each transfer voucher and shall be legibly written at the top.
443. Transfer vouchers shall be submitted as soon as they are due and passed with as little delay as possible.

CHAPTER VI

BELOW THE LINE ACCOUNTS

501. 'Below the line' in these orders, refers to receipts and payments in the Accountant General's accounts other than revenue and expenditure on revenue or capital account. Definition
502. An imprest is a sum of money advanced to an officer personally to meet expenditure directly connected with the public service for which vouchers cannot be presented conveniently in the normal way. An imprest being a personal account is not normally transferable to another officer; but, in the event of an imprested officer being absent on departmental or sick leave, a transfer may be made provided a departmental handing-over certificate covering the cash and the relevant vouchers is completed and signed by both the imprested officer and the responsible officer designated to replace the imprested officer during such period of absence, with copy forwarded to the Accounting Officer, the Accountant General and Auditor General. Use and control of imprests
- However, should an imprest holder be replaced, he shall account for his imprest to the Treasury or appropriate sub-Treasury, his successor, if authorized, being imprested afresh.
503. The Accountant General is responsible that no imprest is made without the sanction of the Minister of Finance conveyed by Imprest Warrant and he is also responsible that all imprests are duly accounted for in accordance with the terms of the relative warrant. The warrant may be either a general Imprest Warrant authorizing the Accountant General to make imprests as necessary for any duly authorized service or it may be a warrant for a specific imprest.
504. Applications for imprest shall be made by Accounting Officers to the Accountant General and the necessity for the imprest shall be fully explained in the application. The amount applied for shall be fixed at the lowest figure compatible

with the requirements of the service and the period to be covered by an imprest shall be as short as is reasonably convenient. Sanction shall be conveyed to the Accounting Officer by an Imprest Warrant. Imprests cannot, therefore, be granted without this authority. Copies of all Imprest Warrants shall be sent to the Auditor General and appropriate Sub-Treasury where necessary.

505. Imprests are granted for a particular purpose specified on the warrant and they shall be replenished at least weekly during the financial year concerned by submitting paid vouchers for reimbursement. The Accountant General may authorize replenishment after a longer period in special cases.
506. The Accountant General shall record the issue and retirements of imprest monies in a separate account for each imprest. Issues shall be allocated on the relative vouchers to "Imprests, name and designation of officer". When cash and vouchers are surrendered on retiring an imprest a receipt shall be issued crediting the imprest account.
507. Imprests shall be repaid on or before the last day of the financial year in which they are issued or immediately when the reasons for which they were granted cease to exist or on the replacement of the imprest holder by another officer, by the production of vouchers and/or cash for the full amount of the imprest. Accounting Officers (through their Finance Officers where appointed) shall be responsible for checking to ensure that these requirements are met.
508. Officers requiring the use of imprests shall ensure that their applications reach the Accountant General at least two weeks before the date on which the imprest is required.
509. Petty payments out of an imprest e.g. petty market purchases, petty freights, are not required to be supported by receipts or individual vouchers but shall be entered immediately in the imprest cash book and, at the time of redemption, detailed on a fully completed and properly classified payment voucher (one payment voucher for each subhead including an honor

Payments
out of an
imprest

certificate as in Order 386); such voucher(s) shall reflect the number of the Imprest Warrant out of which the payments have been made in addition to the General Warrant reference or Special Warrant No. or Departmental Warrant No. , and file reference, as the case may be.

510. Payments out of an imprest other than petty payments shall be supported by fully completed and properly classified payment vouchers (see Order 366) which shall be entered daily in the imprest cash book; such vouchers shall reflect the number of the Imprest Warrant out of which the payments have been made in addition to the General Warrant reference or Special Warrant No., or Departmental Warrant No., and file reference, as the case may be.
511. If a redemption consists of more than one payment voucher, then a single covering voucher shall be presented analyzing the total of the redemption, voucher by voucher, according to subheads.
512. Every imprest holder shall keep a cash book in the prescribed form supplied by the Printer or as otherwise ruled by the Accountant General. Detailed instructions on the keeping of the imprest cash book shall be drawn up by the Accountant General and shall be contained at the inside of the front cover of the imprest cash book. All receipts and disbursements shall be recorded therein. Imprest cash books shall be posted daily. The accounts of imprest holders are subject to examination by officers of the Treasury, Ministry of Finance and Audit.
513. Imprest holders shall duly observe all regulations regarding the control of expenditure and the disbursement of public money. Imprests shall be used only for the specific purpose for which they are issued, and holders are not relieved from responsibility until vouchers submitted have been examined and found correct. Imprest holders shall not use for imprest purposes other public monies which may come into their possession. Such monies shall be accounted for separately and in full. Imprest holders are prohibited from making personal advances

from their imprests, exchanging cheques, or issuing money against I.O.U's.

514. Where banking facilities are available imprest holders shall open bank accounts in accordance with Order 301 when the imprest is in excess of \$200 unless otherwise approved by the Accountant General.
515. The holder of an imprest shall redeem the amount expended weekly (unless otherwise approved in the warrant by the Accountant General) or at shorter intervals if necessary by presenting vouchers to the Accountant General or Sub-Treasury Finance Officer together with the imprest cash book. The vouchers shall be allocated direct to the expenditure heads and subheads or amounts concerned and not to the below the line account "Imprests". A register shall be kept by the checking officer at the Treasury and each Sub-Treasury showing all imprest holders required to redeem to him. The register shall contain the following particulars:-

No. of Warrant
 Department
 Name of imprest holder
 Purpose of imprest
 Amount of imprest
 How often imprest is to be redeemed

Week ending (Fortnight ending) (Month ending)	Date of redemption	Amount redeemed	Initials of checking officer	Reasons for non-redemption (Reason to be entered by the checking officer).
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8.1.2003
 15.1.2003
 22.1.2003
 29.1.2003

The purpose of this register is to facilitate proper supervision of regular redemption of imprests by imprest holders. Checking officers shall bring to the notice of the Finance Officer in charge of the section (Treasury or Sub-Treasury) every instance in which

- (a) redemption has not been made within each period ending;
- (b) payments from the imprest appear to be outside the terms of imprest warrant.

The officer in charge of the section shall investigate reports made by the checking officer and take particular care to ensure that any possible irregularity is discovered and reported immediately to the Accountant General or Sub-Accountant. The Finance Officer in charge of the paying section or Sub-Treasury shall also scrutinize the register regularly to see that it is properly kept and evidence these checks by his dated initials. The Accountant General or Sub-Accountant shall likewise scrutinize the register at least once a month and evidence his scrutiny by his dated initials.

516. The authority normally required to enable a payment to be charged to “Advances” is an Advance Warrant. All applications for the issue of Advance Warrants shall be made to the Ministry of Finance, or to the Accountant General acting on its behalf in cases where the latter has been delegated the power. Advance Warrants are however not necessary for payments or debits made for the following purposes:-

Advances:
Authorities

- (a) losses dealt with under Chapter 8 of these orders;
- (b) charges requiring investigation before the correct classification is known. Any such charges remaining after a period of 3 months require the authority of an Advance Warrant;
- © the reversal, by means of a journal adjustment, of any charge appearing in the accounts which is not acceptable.

517. Advance Warrants emanating from the Ministry of Finance shall be issued to the Accountant General who shall make the payments as specified in the warrant. The Accounting Officer concerned shall be held responsible for ensuring that all the conditions of repayments of the sums advanced are adhered to.
518. In wholly exceptional circumstances in which repayments of advances cannot be made at a due date, applications shall be made to the Ministry of Finance or the Accountant General where applicable for the period of the advance to be extended.
519. It is the prime responsibility jointly and severally of the officer who has secured the advance and of his Accounting Officer to ensure that due deductions of installments from salary are made notwithstanding the checks required of the Accountant General or Sub-Accountant in passing vouchers for payment.
520. The outstanding balance of any advance is recoverable in full from the last payments of salary of any officer who leaves the service of the government on transfer, retirement, resignation, termination of appointment or dismissal, unless the officer previously obtains the approval of the Ministry of Finance. Accounting Officers are responsible for ensuring that this order is observed.
521. On the death of an officer, the Accounting Officer shall notify the Accountant General of any outstanding advances in the Officer's name. The responsibility for effecting recoveries shall then rest with the Accountant General.
522. In the event of an officer being transferred to another ministry or department the Accounting Officer of the yielding ministry or department shall ensure that any outstanding advance account balances in that officer's name are transferred to the receiving ministry or department, by communicating the full details of any such outstanding advance to the Accounting Officer of the receiving ministry or department at the time of transfer.

523. All advances of a personal nature except for expenditure chargeable to public funds, e.g an advance to meet conference expenses, and advance to meet travelling expenses on duty) shall be charged interest at a rate determined at the time the advance is made by the Ministry of Finance which may in special circumstances waive this charge. Advances in accordance with the Public Service Regulation shall carry interest as may be determined by the Financial Secretary.
524. When a personal advance in anticipation of salary is allowed it shall be debited as an advance to the recipient and not to the vote for his salary. Where however payment is made in the month for which the salary is payable it shall be charged direct to the vote instead.
525. The detailed rules governing procedures for the obtaining and repayment of advances are to be found in the Public Service Regulation for public officers and in The Government Workers Rules for other government workers. Additionally advances of pay to workers proceeding into the bush may be made by an Accounting Officer on his own personal financial responsibility.
526. Where separate provision has not been made by law for its financial control and operation, and where the approval of the Legislation is obtained for the arrangement, receipts and payments in respect of a commercial or industrial enterprise operated on behalf of government, may be dealt with wholly through suspense accounts, or partly through suspense accounts and partly through revenue and expenditure, as may be approved in each particular case.
527. Funds received by a ministry of department which cannot be appropriately credited to a specific revenue account shall be paid into General Revenue ‘Sundries’. In cases of doubt reference shall be made to the Accountant General or Sub-Accountant. Application should then be made to the Financial Secretary for release of the funds under an appropriate expenditure vote.

Suspense
accounts
for
commercial
and
industrial
enterprises

Deposit
Receipts

528. Receipts relating to deposits shall clearly indicate:-
- (a) the person or persons on whose behalf the deposit is made; and
 - (b) the nature of the transaction.
529. Authorising officers before signing withdrawal vouchers shall satisfy themselves that the money is actually on deposit. The vouchers shall be receipted by the payee. Deposit-withdrawal vouchers
530. Withdrawal vouchers shall make reference to the date, amount, and number of receipt which was issued when the money was placed on deposit, and to the date, amount, and number of payment vouchers on which any partial repayment was previously made.
531. In case a deposit has been made in the name of a person who subsequently dies, the amount on deposit shall be repaid in conformity with the laws of succession.
532. At the end of February in each year all officers in charge of deposit accounts shall unless otherwise provided for by law or in absence of any special reasons to the contrary, transfer to revenue all deposits which have remained unclaimed for five years. Unclaimed deposits
533. Accounting Officers who receive money for the credit of a deposit account or incur expenditure which is charged to an advance account shall keep a subsidiary ledger for each account. More than one account maybe kept in the same ledger provided the postings for each account are kept separate and distinct. Accounts and reconciliation
534. Each account shall be kept in two sections viz:
- (a) A control account which shall be kept on the debit credit balance system and shall record receipt or payment transactions in chronological order the balance being extended after each transaction;

- (b) An individual account of receipts for deposit (or payment in advance) in chronological order on the left hand side and opposite each entry on the right hand side the particulars (including date) relating to the corresponding payment out (or recovery) of the original deposit receipt (or advance payment).
535. Officers authorizing payments shall in every case initial both entries in the ledger (in the control account and in the individual account) at the time the payment is authorized and shall also ensure periodically that the sum of the outstanding amounts in the individual section equals the balance in the control account.
536. Accounting Officers shall forward to the Accountant General as soon as possible after the 1st of April each year by a date to be fixed by the Accountant General a statement showing the reconciliation of the balance in the control account at 31st March last with the corresponding balance in the Treasury Books, and an analysis of the balance in the control account.

CHAPTER VII

INTERNAL CONTROL

551. Many examples of internal controls are included in other chapters of these orders. This chapter sets out further pointers as to what is expected of Accounting Officers in regard to their responsibilities for the establishment of adequate systems of internal control over the accounts and finances of their departments. The importance of putting internal control on a practical basis cannot be overemphasized. And to this end further detailed advice may at any time be sought from the Ministry of Finance, the Accountant General or the Auditor General.
552. The term internal control as applied to the accounts of the government may be taken to include all forms of departmental supervision of the accounts. It thus includes besides general financial control procedures, systems of internal check.
553. By internal check is meant a system of organization and division of tasks designed with a view to preventing fraud and errors, or of ensuring their prompt detection and minimizing their effect. The essential features of a system of internal check are that too much responsibility shall not be reposed in any one officer and that no person shall be allowed completely to carry through and record any transaction without the intervention of another person. In particular where possible the persons who handle cash should not be allowed access to the ledgers.
554. The institution of the best internal checks in an office shall require considerable thought by the Accounting Officer or Finance Officer, especially where he is dealing with small offices where staff is very limited, but there are a number of general principles by which he may be guided.

Internal control importance

Internal control definition

Internal check definition

Principles of internal check

555. A few such general principles are given below:-

- (a) receiving cashiers shall not have access to revenue registers or write them up;
- (b) paying cashiers shall have no part in the preparation of vouchers, or the signing and countersigning of cheques;
- © reconciliation of bank accounts with cash books, and comparisons of bank statements and cash book transactions, shall be done up to date, at no longer than monthly intervals, and within fourteen working days of the end of each period, and checked in detail by an officer who is independent of the keeping of the cash records and the signing of cheques;
- (d) an analysis of cheques, money orders, postal orders, etc. on bank deposit slips or Treasury paying-in forms shall be prepared and identified with the individual receipts or entries (see Order 198) by an independent officer prior to payment into bank or Treasury or Sub-Treasury, and acceptance of the bank deposit slips or Treasury paying-in slips by the bank or Treasury, or Sub-Treasury verified by him;
- (e) arrears of revenue returns shall be compared with the relevant revenue register by an independent officer, who shall inquire into the position of any long outstanding items, and general increase in arrears, if necessary by independent communication with the debtor;
- (f) the safeguards to be employed to ensure against the presentation of fraudulent vouchers shall be exercised by the independence of the officers authorizing payment and those making vote control book entries, by the independent examination of payment vouchers prior to payment in the checking branch of the Treasury and Sub-Treasury and by the comparison of cheques with the vouchers at time of signature;

- (g) an independent officer shall compare the make up of all remittances dispatched with those acknowledged at destination, and ensure that no undue delay has taken place. Where regular remittance is made of similar amounts such officer shall ensure the identification of each remittance.
 - (h) the preparation and checking of wages paysheets, the obtaining of the necessary cash from the bank, and the actual payment of the wages shall be in separate hands, either completely, or at least as regards to the preparation of paysheets and the effecting of payment;
 - (i) the register of money received through the post (the value book) shall be compared with the cash book at frequent intervals by an independent officer.
556. Where, in a small office, one officer is obliged to carry out several of the functions detailed in Order 555, the need for independent and regular checks by the Accounting Officer shall become all the more essential.
557. The Accounting Officer shall ensure that the attention of checking officers is directed where the ideal internal check arrangements are least able to be applied or are completely absent.
558. Even where a good system of internal control has been devised, it is essential that the Accounting Officer or Finance Officer shall regularly have it under review to ensure its continued efficiency. He shall need to exercise continuous vigilance in this regard. It is no good e.g. for an Accounting Officer to turn around and say “I told so and so to do it and he did not do it, what do you expect me to do?” for it is up to the Accounting Officer to make sure that his instructions for internal check and internal control are being carried out. For example, it should not take an Accounting Officer more than a few minutes of his time during a visit to one of his out-stations to look through the imprest cash book to see what evidence there has been of surprise survey since his last visit, and for the Accounting

Officer to note the cash book accordingly:

e.g. I note that X surprise surveys have been carried out since my last inspection. These should be continued (or, these are not as frequent as should be)

Initials

Date

559. Checking, inspecting and scrutinizing officers shall always evidence their checks, inspections and scrutinizes by initialing and dating the relevant records.

560. Surprise checks of cash and stores etc. are an important feature of internal control. In some cases, it will be possible and practicable for an Accounting Officer himself to make surprise checks. In other cases however, it may not be possible and in such cases Accounting Officers should delegate the work to senior officers not immediately in charge of cash, stores, etc. and instruct them to carry out surprise checks from time to time. The frequency of surprise checks will naturally vary according to the importance and size of the cash, stores, etc. involved. (It is not common sense for example to surprise check an imprest holder of \$10 weekly and leave an imprest holder of \$5,000 unchecked for three months, or to surprise check two boxes of drawing pins but to leave unchecked 100 tons of cement. Similarly, it makes no sense to worry about an unserviceable spade whilst nothing is being done to put back into operations a big tractor standing broken down on the other side of the road.)

Surprise checks

561. If any difficulty is experienced in carrying out a surprise check the checking officer should be on his guard, for it may be that a deliberate attempt has been made to make a check difficult in the hope that the checking officer will not see the check through. On the other hand, difficulties experienced may arise out if weaknesses or defects in the system and this equally demands urgent attention. In all cases therefore surprise checks shall be carried through.

562. In regard to revenue collectors' cash it is important that checking officers satisfy themselves regularly that the money has been paid into chest by reference to original Treasury receipts and that it was paid in when it should have been paid in. It is also essential for checking officers to satisfy themselves that the sequence of receipts used is unbroken and from time to time to check a few receipts into the cash book. In regard to imprest cash it is important that checking officers satisfy themselves that the imprest is redeemed when it should be redeemed and that the imprest is not in excess of requirements.

563. It is emphasized that certificates play an important part in the accounts in support of the disbursement of public funds, and certificates given lightly or on a rubber stamp basis mock one of the roots of the system. Any officer who gives an incorrect certificate does so at his own peril – a peril extending to pecuniary liability apart from any question of discipline. If any Accounting Officer is in doubt, after a full examination of the procedures leading up to a certificate, or in any circumstances, that a certificate does not have full force, he shall notify his ministry accordingly (a copy of the Accountant General and the Auditor General) which, if it cannot bring about a solution, shall report the facts to the Ministry of Finance for decision. If any subordinate officer is in doubt he shall notify his Accounting Officer. In no circumstances shall an Accounting Officer or any officer be required to sign a certificate if he has any doubts as to the correctness of such a certificate.

Certificates

564. On the date on which one officer transfers responsibility for a holding of cash, stamps or postal orders to another the cash book or register involved shall be ruled off; both officers shall count the cash etc. and certify in the cash book or register that the cash etc. (amount quoted) has been counted, found correct and transferred to the custody of the second officer. A certificate of the handing over of the cash and other balances shall be signed by both officers and submitted to the Accounting Officer.

Handing and taking over: cash, stamps and postal orders

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|------|---|---|
| 565. | Lists of unused controlled forms, unused cheques, etc. handed over shall be prepared separately, signed by both officers and submitted together with certificate for cash, etc. | Handing and taking over of controlled forms |
| 566. | Should an outgoing officer have to leave before the arrival of the incoming officer, the latter shall be accompanied by a superior departmental officer or a Treasury Officer (if in the last resort a superior departmental officer is not available) who shall also sign the handing over certificate and report any surplus or deficiency. | Officer handing over not present |
| 567. | If for any reason a keyholder cannot attend duty and it becomes essential that any keys in his possession be handed over to another officer for the continuance of public business, the following procedure shall be adopted: | |
| | (a) the Accounting Officer or his representative shall depute a departmental officer accompanied by the relieving officer to take over from the keyholder himself the keys of the safe, etc.; | |
| | (b) the departmental officer and the relieving officer shall then conduct a survey of the contents of the safe, etc. in accordance with Orders 564 to 566. | |
| 568. | It is incumbent on a keyholder to send notification of absence to his headquarters as soon as possible on the day of absence, and his superior officer shall take appropriate action regarding the continuation of business as he may consider necessary, including possible action as in Order 567 and the seeking of the advice of the Accountant General. | |
| 569. | Should the Accounting Officer consider that a keyholder has been negligent in failing to send notification of absence in time, he shall report the facts to the Financial Secretary, copy to the Accountant General and the Auditor General. The Financial Secretary shall then decide whether steps should be taken to call upon the officer to show cause why he should not be surcharged with any transfer costs incurred by government. | |

570. When an officer in charge of cash, stamps, postal orders etc. or controlled forms leaves them temporarily, he remains wholly responsible for them unless he hands them over formally to another person in accordance with Orders 564 to 566. Temporary absence
571. (a) All books of account shall be written in ink; Books of account:
general instructions
- (b) The pages of all bound account books shall be numbered consecutively; if the numbers are not printed, they shall be inserted in ink before the books are brought into use;
- © Loose leaf account books shall not be introduced without prior written approval of the Accountant General. In giving such approval the Accountant General shall specify the type, size and make of the binders and whether or not a security lock shall be included. If a security lock is specified, the Accountant General shall also approve the control arrangements for the custody of the security of the keys. (see also Orders 581 and 582)
572. Books of account, vouchers and accounting documents shall be transported from one station to another securely parceled to safeguard against loss or damage. The receiving officer shall examine the packet immediately on receipt and, in the event of the contents having been tampered with, shall report forthwith to the sender and the Accounting Officer. The Accountant General and the Auditor General shall also be notified at once of any such occurrence.
573. Cashiers, sub-accountants, imprest holders and revenue collectors shall keep cash books in which they shall record promptly all sums of money received or paid by them as public officers for whatever service, whether they form a part of the revenue or not. The forms of cash books shall be approved in writing by the Accountant General who shall decide whether they shall be printed or drawn manually. Cash books:
general instructions
574. Such officers shall confirm each day the correctness of the daily transaction by comparing the total of receipts (less payments as applicable) with cash in hand.

575. Cash books of the Treasury, sub-treasuries and Belize City post office shall be balanced, ruled off and the balance brought down daily. The ruling off and the bringing down of the balance in revenue collectors' or imprest cash books shall be done at least at the time of paying in to Treasury or Sub-Treasury and at the time of redemption respectively, but in such cases it is essential that the cash be checked daily with the balance indicated by the entries in the cash book.
576. An Accounting Officer or his deputy or his Finance Officer where appointed shall evidence his survey of the cash book of any of his departmental officers by his signature and the date of survey in the cash book below the words " Balance of \$ surveyed and found correct/short/excess".
577. Alterations on receipts and on savings bank deposit and withdrawal slips are prohibited. If an alteration is necessary on any other voucher or in a book of account, the incorrect figures shall be struck out by a single horizontal line and the correct figure inserted above the original figures so that both can be clearly seen. The officer making the correction shall initial and date it. Erasures and superimpositions are prohibited.
578. Alterations on payment vouchers shall be additionally initialed by the officer certifying the voucher and/or by the payee according to the part of the voucher in which the alteration is made.
579. However, every step shall be taken to avoid the occurrence of an alteration on a voucher. Cancellation and entire reparation before payment stage shall be resorted to where the alterations on the documents may give rise to any doubt later as to the authenticity of any of the figures thereon.
580. A figure shall not be altered in any records which have been audited unless the consent of the Auditor General and the Accountant General is first obtained.

Alterations
and
erasures
in account
books and
documents

581. Where it is considered advantageous to employ cards or loose leaf ledgers to serve as revenue and payments registers, or as ledgers for advances, deposits, etc., it shall be necessary for internal control procedures to be thoroughly examined and set out in writing, to ensure against irregularity arising from the mislaying, loss, or deliberate removal of folios. Apart from systems of control over printed sheets, there shall exist systems whereby control accounts for appropriate batches are frequently reconciled with the individual folios making up the batches and the totals of these batch control accounts are frequently reconciled with the main account.

Accounts kept on cards or loose leaves (see also order 571 ©)

582. Such systems shall invariably be committed to writing and receive the prior written approval of the Accountant General who may consult the Auditor General in the matter.

583. When not required for use or at night all accounting records or documents shall be placed if possible in strong rooms, safes or lockable cabinets. The question of the availability of adequate fireproof accommodation for such records shall always receive the consideration of Accounting Officers or Finance Officers and documents lodged where the danger is least.

Precautions against loss or damage to accounting records or documents

It may be desirable where important records are kept, and where it will be difficult to re-construct the account, to consider the provision of specific fireproof and waterproof equipment.

584. Non-compliances with financial orders and instructions, even if one by one in isolation and possibly apparently trivial can lead to serious breakdown in the total. It follows, therefore, that any queries or observations on the accounts, whether from an Accounting Officer's own ministry or the Ministry of Finance, or Treasury/sub-treasury or Audit, shall be taken seriously and promptly attended to.

Non-compliance

CHAPTER VIII

LOSSES, SHORTAGES AND WRITE OFFS

(Note: Losses of stores, plant and machinery, equipment, stationery, etc. are dealt with separately in Stores Orders).

601. Every public officer is duty bound to bring to the notice of his superior officer without delay for notification to the Accounting Officer, any loss, shortages, irregularity, fraud, theft, failure or delay affecting the funds or property of government or for which government is responsible. The hiding of an irregularity or loss of any kind shall be the subject of severe disciplinary action against the officer(s) responsible. In this connection the responsibility of an officer for a loss shall not be affected should the sum be made good by any other officer.
602. Where theft, burglary, or fraud committed by persons outside the government services are involved, the facts shall be immediately referred to the Police.
603. Where an Accounting Officer or his representative considers at any stage before a final report can be submitted that the facts reported to him clearly indicate that a member of the government service may be guilty of a criminal offence, or of an offence which would involve proceedings against him with a view to dismissal, he shall relieve him of all his financial duties and he shall forthwith refer the matter direct to the Solicitor General with a copy to the Chief Executive Officer, Ministry of the Public Service, the Financial Secretary, the Accountant General and the Auditor General. If the Solicitor General advises the Accounting Officer in reply (copy to the Chief Executive Officer, Ministry of the Public Service, the Financial Secretary, the Accountant General and the Auditor General) that a criminal offence has been committed by an officer, the Accounting Officer shall then refer the matter to the Police.

Reporting
procedure-
losses,
shortages,
irregularities
frauds,
thefts,
failures or
delays:
immediate
action

604. If the crown law officers advise either that a criminal offence has been committed or that disciplinary action with a view to dismissal is appropriate, and the Accounting Officer is of the opinion that the interest of the service demands that the officer should instantly cease to exercise the duties and functions of his office, he shall recommend to the Financial Secretary, the Accountant General and the Auditor General that the officer be interdicted.

605. Notwithstanding any action which may have been taken at Orders 601 to 604 the Accounting Officer, through his Finance Officer where appointed, shall in all cases, on discovering any loss, shortage, fraud, theft or irregularity:

General
action to be
taken by
Accounting
Officers or
Finance
Officers

(a) arrange with the Accountant General for the amount of any deficiency to be debited to personal advances in the name of the loser. The word 'losses' shall appear in the title of the advance account before the loser's name i.e. Advances, Personal Advances (Losses Tom Jones);

(b) report the facts by memorandum to the Accountant General with copies to the Financial Secretary and the Auditor General confirming that the personal advances account has been opened and giving its title;

(c) send interim reports, including police reports, as at (b).

(d) pay in any lost cash recovered to the credit of the personal advances account;

(e) submit his final report on the prescribed form to the parties as in (b) together with a statement from the officer responsible for the loss showing cause, if he wishes to do so, why he should not be surcharged with the amount of the loss.

606. On receipt of the Accounting Officer's final report, the Financial Secretary shall where appropriate submit his firm recommendations to the Chief Executive Officer, Ministry of the Public Service with specific recommendations as to:-

Action to be
taken by the
Financial
Secretary

- (a) whether any of the officers concerned should be surcharged and, if so, to what amount;
- (b) in cases where criminal charges, or proceedings for dismissal have not already been preferred, whether formal disciplinary action under the Public Service Regulations should be taken against any of the officers concerned in addition to the surcharge. If so, details of the specific charge or charges shall be provided, with a recommendation as to whether the seriousness of the offence warrants action with a view to the officer's dismissal from the service, or
- © whether a letter embodying a general warning should be sent to any of the officers concerned, without taking formal disciplinary action under the Public Service Regulations.

607. On receiving the final decision, the Financial Secretary shall on advice of the Accountant General and Auditor General take necessary action to initiate any necessary write-off for the clearance of any advance account.

608. Where criminal proceedings are instituted leading to a conviction, Accounting Officers shall immediately investigate the prospects of recovery by means of a civil action from the assets of the convicted person or persons and the result of such investigation shall be communicated to the Financial Secretary through the Accountant General, with a copy to the Auditor General.

Civil action
after
conviction

609. The authority of the House of Representatives is required for the writing off of any loss of public money or stamps or postal orders where the amount in any one case exceeds \$10,000. The authority of the Minister of Finance is required for the writing off where the amount does not exceed \$10,000 but is more than \$4,000. The authority of the Financial Secretary is required for the writing off where the amount does not exceed \$4,000.

Authority
for write off
of cash

610. The authority of the House of Representative is required for the writing off of arrears of revenue in individual cases where the amount in any case exceeds \$10,000. The authority of the Minister of Finance is required for the writing off where the amount does not exceed \$4,000. Also falling to be written off under this order are losses of revenue due to under assessment as distinct from arrears e.g. a ship calls at a port and is assessed and pays \$40.00 for light dues, but after the ship has left it is found that it should have been assessed \$100; all efforts to collect the balance due of \$60 fail.

Authority for write off of arrears of revenue in individual cases

611. Application for authority to write off arrears of revenue in individual cases shall be submitted by the Accounting Officer to the Financial Secretary with copy to the Accountant General and Auditor General.

Procedure to obtain write off of arrears of revenue

612. Such application shall contain a certificate by the Finance Officer, or the Accounting Officer where no Finance Officer has been appointed, in the following form:-

‘I certify that –

- (a) the cases of irrecoverable revenue have been personally investigated by me;
- (b) I am satisfied that every avenue to obtain payment of the revenue has been explored without success;
- © there has been no negligence or carelessness on the part of any officer of this department so far as I have been able to ascertain by all possible enquiries as a result of which the revenue has become irrecoverable’.

613. The authority of the House of Representatives is required for the writing off of any irrecoverable advances where the amount in any one case exceeds \$10,000. The authority of the Minister of Finance is required for the writing off where the amount does not exceed \$10,000 but is more than \$4,000. The authority of the Financial Secretary is required for the writing off where the amount does not exceed \$4,000.

Authority for write off of irrecoverable advances

- | | | |
|------|--|--|
| 614. | Save where other authority is prescribed by specific law the approval of the Legislature is required for any general cancellation of revenues due to government prior to a given date. Application for any such general cancellation shall be made by letter to the Financial Secretary with copy to the Accountant General and the Auditor General. | Authority for general cancellation of arrears of revenue and cancellation of all arrears prior to a given date |
| 615. | The authority of the House of Representatives is required for the writing off of any abandoned claims where the amount in any one case exceeds \$10,000. The authority of the Minister of Finance is required for the writing off where the amount does not exceed \$10,000 but is more than \$4,000. The authority of the Financial Secretary is required for the writing off where the amount does not exceed \$4,000. This order covers the abandonment of claims in respect of loans, defaults by contractors and cases of a similar nature. | Write off abandoned claims |
| 616. | The authority of the Minister of Finance is required for the write off of lost receipt forms. General action to be taken by Accounting Officers on discovering the loss of any receipt forms shall be as set out in Order 605. | Write off losses of receipts |
| 617. | The authority of the House of Representatives is required for the writing off of irrecoverable overpayments or where for legal or other reasons it is decided not to take action to effect whole or partial recovery, where the amount in any one case exceeds \$10,000. The authority of the Minister of Finance is required for the writing off where the amount does not exceed \$10,000 but is more than \$4,000. The authority of the Financial Secretary is required for the writing off where the amount does not exceed \$4,000. | Irrecoverable overpayments (non fraudulent) |
| 618. | In all cases of overpayments, any erroneous rate of payments shall be stopped immediately, the fact becomes known, and all necessary measures shall be taken to determine the liability, if any, of the officers responsible for the overpayments. | |
| 619. | Accounting Officers are required to report all cases of overpayments to the Accountant General with copy to the | |

Financial Secretary and the Auditor General immediately after coming to the notice, if not recovered immediately on discovery. When reporting cases to the Accountant General, the Accounting Officer shall give full details of how the overpayment occurred, the officer or officers considered responsible, the measures taken to prevent a recurrence, the action proposed to effect recovery and any other information which will help to make a decision in the matter.

620. An Accounting Officer shall report to the Financial Secretary (with copies to the Accountant General and the Auditor General) the circumstances attending all cases which come to his attention in his own Ministry of nugatory expenditure, and fruitless payments, as a result of which monies are expended which represent a dead loss to government. Cases shall likewise be reported where partial losses are sustained in similar circumstances. Nugatory expenditure
621. When it is necessary to refer to the Attorney General for advice in any matter involving a question as to whether a claim for any item of revenue or for any sum due to Government should either be abandoned or recovered by legal process the Attorney General shall advise, inter alia, especially in the following forms:- Legal Advice
- either:
- (a) that on strictly legal grounds a civil claim would probably not succeed, or
 - (b) that on strictly legal grounds a civil claim would probably succeed, or
 - © that on strictly legal grounds a civil claim would probably succeed but that, on other grounds stated, legal action is not advisable.
622. In the event of advice tendered as a 621 (a), authority for write off shall be sought.

623. In the event of advice tendered as at 621 (b), legal action shall be taken unless, in special circumstances, the Accounting Officer obtains the authority of the Ministry of Finance not to proceed.
624. In the event of advice tendered as at 621 ©, the Accounting Officer shall refer the matter with his comments to the Ministry of Finance for a decision as to whether legal action should be taken.
625. If it is decided not take legal action in cases covered by Orders 623 and 624, application to write off shall be made.

CHAPTER IX

MISCELLANEOUS

651. The Auditor General or any officer deputed by him is at all times entitled to have access to all books, records or returns relating to accounts, and all officers with accounting responsibilities shall give him every facility for inspecting such documents. He shall also have authority to carry out surveys of cash, stamps and stores. Audit
652. It is the duty of all officers with accounting responsibilities to reply promptly to any enquiries addressed to them by the Auditor General giving fully the particulars of information desired.
653. The Auditor General shall arrange for all inspection reports to be copied to the Ministry concerned and the Accountant General. Ministries and the Accountant General shall pay due attention to and follow up these reports. If ministries in consultation with the Accountant General where necessary cannot bring about a solution, they shall inform the Ministry of Finance accordingly.
654. The use of green pencil or green ink in all papers and records is restricted to the Audit Department.
655. The authority of the Accountant General is required before accounting records are destroyed, and the responsible officer shall ascertain that the periods specified below for their preservation have been exhausted. Destruction
of account
book and
records

Class of record	To be retained for at Least
(a) Principal Treasury ledgers and principal journals	20 years
(b) Special ledgers and records e.g. Savings Bank depositors' ledgers, loan registers	20 years after the final completion of all transactions, and the closing of the last account therein
© Cash books	7 years
(d) Vote Control Books	7 years
(e) Abstracts and similar class of records	7 years
(f) Original payment vouchers, receipts, transfer vouchers, paid cheques and similar records	7 years
(g) Stores ledges and vouchers	7 years
(h) Copies of contracts, paid foreign money orders and trade charge money order registers	5 years
(i) Paid inland money orders, telegrams and telegraph returns and any financial records not specifically referred to	2 years
(j) Establishment records which may be required for pension purposes (e.g. personal files at Ministry of Public Service and Salary registers)	45 years

656. Accounting Officers shall consult the Accountant General before the introduction of any mechanized accounting system and before making any firm order for adding, accounting or calculating machines.
657. It is the policy to standardize on adding, accounting and calculating machines, and in pursuing this policy, Government is guided by the facilities available for maintenance, supply of spare parts, and the speed of getting machines back into service in the event of breakdown.
658. The Auditor General shall be consulted during the planning stages for any mechanized system.
659. The Accountant General may also at any time require an investigation to be made in any department where he considers that the introduction of mechanized accounting methods will be advantageous.
660. All machines shall received the best servicing possible, and departments shall be guided by the instructions of the Accountant General in this respect.
661. No government officer or employee unless specifically authorized to do so by the Chief Executive Officer of the Ministry concerned, may make use of any government property, premises, labour or services for private purposes.
662. When a government vehicle is involved in an accident the officer responsible for the vehicle shall report the full facts to his Accounting Officer who shall:

Mechanisation
of accounts

Use of
government
property,
premise, labour
or services for
private
purposes

Accidents

- (a) report the facts by memorandum to the Accountant General copy to the Financial Secretary and the Auditor General;
 - (b) arrange assessment through the Chief Executive Officer, Ministry of Works (without admitting liability) of the damage to the government vehicle, any private vehicle or any other government or private property involved. It is within the discretion of the Chief Executive Officer, Ministry of Works to decide whether the assessment shall be done by one of his officers (he may accept the assessment of a competent officer of another department who may even be a member of the department involved in the accident);
 - © send interim reports, including police reports as at (a)
 - (d) submit his final report which shall be marked as such together with a statement from the driver of the vehicle involved in the accident showing cause, if he wishes to do so, why he should not be surcharged with the cost of repairs to the government vehicle and with the amount of any other liability falling on government.
663. If on receipt of the Accounting Officer's final report, the Financial Secretary considers that there is a case for disciplinary action providing as for recovery of costs, he shall:
- (a) in the case of a public officer submit his firm recommendations to the Chief Executive Officer, Ministry of the Public Service and
 - (b) in other cases hand down his decision to the Accounting Officer concerned with a copy to the Accountant General and Auditor General.
 - © when the Accounting Officer considers a write-off is the better course, he shall apply for the necessary board of survey to be appointed for the purpose.

664. Any cash recoveries (from the driver, or from a third party) after an accident shall be credited to revenue.
665. Any compensation awarded to a third party by the government, on the advice of the Attorney General, as a result of an accident shall be paid by the Financial Secretary from the appropriate vote under his control.

CHAPTER X

CONTRACTS (WORKS AND SERVICES) AND TENDERS COMMITTEE

701. Verbal contracts may be made for works and services under \$1,000. Accounting Officers may make written contracts to a limit of \$20,000 with the approval of their Minister. Tenders shall normally be invited for contracts over \$10,000. Tenders shall be invited for contracts over \$20,000. Contracts
702. The Tenders Committee is constituted to advise the Minister of Finance on the acceptance of tenders for works, services and stores, and if necessary to recommend the nature of the security to be taken for the proper execution of contracts awarded after tender. The committee shall consist of the Deputy Financial Secretary, Lands Commissioner and Chief Executive Officer, Ministry of Works. In the absence of the Deputy Financial Secretary, the Chief Executive Officer, Ministry of Works shall be chairman. Tenders Committee
703. Each Ministry should establish its own Tenders Committee which should examine tenders received. The committee shall comprise the Chief Executive Officer, a Head of Department and the Finance Officer. The Committee should forward its decision as a recommendation to their Minister for final decision.
704. The chairman and one other member form a quorum. The secretary shall be the officer responsible for the schedule of duties of Under Secretary, Finance.
705. The Tenders Committee shall meet at a date and hour to be fixed by the chairman and notified to members by the secretary.
706. The Tenders Committee is empowered to call upon any departmental officers to assist with expert advice.
707. The secretary to the Tenders Committee shall be responsible for giving publicity to notices inviting tenders by advertisement as approved by the chairman in the Gazette and in the local newspapers.

708. Tenders forms, as approved by the Tenders Committee, with the description of the articles or services required and the general or special conditions obtaining, shall be supplied to prospective tenderers by the secretary to the Tenders Committee on application to the Ministry.
709. Tenders, which shall be addressed to the Chairman of the Tenders Committee, may be sent through the post or may be placed in the tender box at the Ministry. They shall be submitted in sealed envelopes and marked legibly on the outside to indicate the service in respect of which they are made. All tenders sent through the post by air freight shall be endorsed to that effect by the chairman with a note of the date and hour of receipt and shall then be deposited by him in the tender box. Any tender which does not comply with the terms of the tender notice or which is brought before the board through any other channel shall not be considered.
710. The tender box which is lodged in the Ministry shall be double locked, one key being held by the chairman and the other by a member.
711. The tender box shall be closed at the hour fixed, after which the tenders shall be opened by or under the immediate supervision of the chairman. They shall receive consecutive numbers and shall be authenticated by the initials of the chairman and members present. Any corrections, deletions or additions in the tender shall be initialed by the chairman.
712. A record shall be made of the proceedings of the Committee at each meeting.
713. Tenders, while under consideration, shall be kept confidential and in safe custody.
714. Tenderers may be called upon when supplied with tender forms to deposit such sums as may be fixed by the committee.
715. The deposit shall be refunded in accordance with the conditions notified in the tender notice.

716. In no case shall tenders be referred back to tenderers for amendment without the authority of the Tenders Committee.
717. Any contract arising out of consideration of tenders shall be prepared by the Accounting Officer concerned and referred to the Solicitor General who shall initial it to show that, from the legal point of view, the document is in order. Any contract not arising out of consideration of tenders shall be prepared by the Accounting Officer concerned and shall, if not in a form already approved by the Solicitor General, be referred to the Solicitor General who shall initial it to show that, from the legal point of view, the document is in order.
718. Accounting Officers shall maintain a register of all contracts/tenders approved. The register shall contain the full particulars:-
- Name of contractor
 Nature of contract
 Value of contract
 Particulars of payment
 Remarks
719. Unsuccessful tenderers shall also be notified of the non acceptance of their tender as soon as possible.
720. Contracts, once entered into, shall on no account be altered, assigned or sub-let without the authority of the Ministry obtained through the Tenders Committee, unless the contract otherwise provides.
721. Copies of all contracts shall be sent by the Accounting Officer to the Accountant General, the Auditor General and the Contractor General.
722. As indicated in paragraph 111 of The Control of Public Expenditure handbook, the Ministry of Works shall arrange the letting of contracts for works through the Tenders Committee (if the Ministry is not carrying out the work itself after:

Tenders
 Committee
 Rules
 (works
 contracts)

- (a) the relevant project has been approved by the Legislature;
- (b) plans have been approved, where appropriate, by the Ministry of Works; and
- © the Ministry of Finance has approved the relevant warrant.

723. The Chief Engineer, Ministry of Works, shall maintain a register of contractors in which contractors shall be graded under the following headings:

Category A - multi-storey buildings and major works

Category B - other buildings and works

Category C - trial category

724. The register shall also contain, in respect of each contractor, brief details of his capabilities (e.g. plant and equipment available, capital employed) and a completed record of his work as a contractor for the government. The Chief Engineer shall arrange to keep the register accurately and up-to-date and for the architect or engineers responsible for the work to make an accurate report to the Tenders Committee on the work of the contractor at the time of the preparation of the handing-over certificate (see Order 724). The register shall be available for reference by the Tenders Committee on request to the Chief Engineer.

725. On completion of contract works, they shall be inspected as follows:

- (a) by the architect or engineer in charge of construction;
- (b) by a representative of the commissioning department;
- © by the contractor or his representative;
- (d) by a representative of the branch of the Ministry of Works responsible for ultimate maintenance.

A final handing over certificate shall be signed by the persons referred to in (a), (b) and (d) above and a copy sent to the Principal Auditor.