

## **BELIZE**

### **STORES ORDERS**

1. In these orders STORES includes all property belonging to the Government not accounted for as cash under Chapter III of Financial Orders whether or not such property was purchased directly or indirectly from public funds or received as a gift from any person or group of persons or any international body.
2. An Accounting Officer shall be responsible for ensuring that stores in his Ministry or Department are kept in a manner which shall allow for easy checking and that they are securely protected from weather, fire, corrosion and theft.
3. All Government stores under the control of a ministry shall be verified at least once each year by a Board of Survey specially appointed for this purpose by the Ministry of Finance, and a report submitted on the prescribed form. In addition, Accounting Officers shall arrange periodic surprise and other checks as a regular feature of departmental internal control. The Accountant General and the Auditor General and any officer deputed by either of them shall have the right of access to stores records or to the stores themselves for the purpose of ascertaining whether these orders or any other regulations or instructions relating to stores have been complied with.
4. Except where special arrangements have been authorized in writing by the Accountant General after consultation with the Auditor General each item of government stores and/or each place in which such stores are secured shall at any time be in charge of only one officer who shall be directly responsible for it and have sole access to it. He shall keep the key(s) to any storeroom(s) or relating to any stores for which he is responsible and so far as is practicable carry it 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 which may take place as a result of the key being lost or stolen. In this context, a government vehicle shall be deemed to be an item of stores.
5. Subject to the exception referred to in the preceding Order, on the date on which direct responsibility for stores is transferred from one officer to

another, the stores ledger or inventory shall be ruled off and both officers shall verify the balance and certify in the stores ledger or on the inventory that the balances recorded therein have been counted and handed and taken over. Where there are any discrepancies between any balance shown in the stores ledger or inventory and the physical quantity transferred, these discrepancies shall be listed and the list certified by the outgoing and incoming officers and furnished to the Accounting Officer together with such explanation as the outgoing officer may wish to make. The Accounting Officer shall thereafter proceed as in Order 48.

6. Should an outgoing officer have to leave before the arrival of the incoming officer, or should the outgoing officer refuse or neglect to sign the report of discrepancies referred to in the preceding paragraph, the Accounting Officer shall arrange for the incoming officer to be accompanied by another departmental officer, who shall carry out the verification of balances and furnish the certificate and report of discrepancies if any.
7. If for any reason a keyholder cannot attend duty and it becomes essential that any key in his possession shall 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 the key from the keyholder.
  - (b) The departmental officer and the relieving officer shall then conduct a survey of the stores and verify the physical quantities found against the book balances and proceed as in Order 5. Provided that where special arrangements have been authorized in Order 4, the survey and verification, if any, shall be carried out in accordance with these arrangements.
8. It is incumbent on a keyholder to send notification of absence to his superior officer as soon as possible on the day of absence and his superior officer shall take appropriate action regarding the continuation of business including possible action under Order 7 and the seeking of the advice of the Accountant General.
9. 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 with copies to the Accountant General, and the Auditor General. The Accounting Officer 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 and/or why disciplinary action should not be taken against him for dereliction of duty. The Accounting Officer's decision shall be conveyed to the Financial Secretary, Accountant General and Auditor General for final action.

10. Subject to any list of discrepancies agreed between the incoming officer and the outgoing officer (or the other departmental officer where the outgoing officer is not available) the "taken over" certificate by the incoming officer in the relevant stores ledger or inventory shall be conclusive evidence that responsibility for the stores shown in the ledger or inventory passed to the incoming officer.
11. When an officer in charge of stores leaves them temporarily he remains wholly responsible for them unless he hands them over formally to another officer in accordance with Order 5.
12. All stores records shall be written in ink. The pages of all bound stores ledgers shall be in the prescribed form and numbered consecutively either printed or inserted in ink before the ledger is brought into use. Loose leaf stores ledgers shall not be introduced without the prior written approval of the Accountant General after consultation with the Auditor 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 custody of the keys. Loose leaf stores ledgers shall only be used for stores which are subject to control by value as well as by quantity.
13. Wherever possible stores shall be purchased from the cheapest source whether local or otherwise, given suitable and satisfactory quality. Where the cost of individual items of stores to be purchased locally exceeds Five Thousand Dollars or the total cost of items to be purchase in any single order exceeds Ten Thousand Dollars the authority of the Financial Secretary shall first be obtained. The fullest use shall be made of the tender procedure outline in Chapter 10 of Financial Orders.

14. The Ministry of Finance shall, by circular, from time to time notify Accounting Officers of any tender awarded for the supply of stores in regular demand e.g. fuel, and Accounting Officers shall thereafter make all purchases of stores so notified in accordance with that award.
15. The official agent for the procurement by Government from the United Kingdom of stores to be purchased are the Crown Agents. Where an Accounting Officer desires to obtain stores from the United Kingdom otherwise than through the official agent he shall first obtain the approval of the Financial Secretary.
16. Indents for the purchase of stores through the official agent shall be prepared on the prescribed form and forwarded to the Accountant General for approval and dispatch.
17. All orders for local purchases shall be made on the prescribed electronic form. Wherever possible only one officer of a department shall be authorized to sign or approve local purchase orders.
18. The bill of lading covering goods due to arrive from abroad is normally sent to the Accounting Officer concerned well in advance of the expected date of arrival of the carrying ship or aircraft. The Accounting Officer shall ascertain the exact date of the arrival (by reference to the local agents of the carriers or to the Comptroller of Customs) or Port Authority and shall arrange clearance of the goods through customs without delay. The officer taking delivery of the goods at the Customs shed shall satisfy himself that all the packages enumerated in the bill of lading have been received and if any package has not been received or any package received appears so damaged as to make him believe that its contents have suffered in transit, he shall report the fact at once to the Comptroller of Customs or Ports Authority who in consultation with the shipping agent, shall examine the contents before removal from the Customs shed and furnish a report to the Accounting Officer.
19. On receipt of the goods, the Officer responsible shall, by inspection, verify that the goods are of the specifications ordered and that the correct quantities have been received, and report any discrepancies to his Accounting Officer, the Accounting Officer shall report immediately to the Comptroller of Customs or Port Authority, the local agents of the carriers and to the government agents concerned regarding goods not received or received in a

damaged condition, and shall take up with the government agent concerned and/or the suppliers any question of dissatisfaction with the goods received. Any deficiency shall be reported as a loss in accordance with Order 48.

20. All purchases of fuel shall be made on the prescribed form and from service stations on a retail basis wherever possible. The name of the contracted supplier of fuel to government shall be notified by circular from time to time. The form of certificate to be given by an Accounting Officer on the duplicate payment voucher to support the duty free entry for purchases of fuel by government departments required for Customs purposes and referred to in paragraph 31 of Appendix III of the Control of Public Expenditure Handbook shall be:-

“I hereby certify that the .....Ministry/Department has purchased for use of government services the following quantities of fuel: Gasoline –U.S. gallons, Diesel Oil –U.S. gallons, Kerosene – US gallons”.

21. Fuel Order Books of forms in triplicate serially numbered shall be issued, controlled accounted for and safeguarded in the same way as revenue forms – Financial Orders 98 to 113 refer.
22. Fuel Order Books shall be issued only to Controlling Officers appointed by Accounting Officers and notified in writing to the Accountant General and Auditor General. In the interest of effective control Accounting Officers shall keep the number of Controlling officers to a minimum.
23. No fuel order shall be authorized by any person who has not been appointed a Controlling Officer and Accounting Officers and Controlling Officers shall ensure that unsigned fuel orders in their charge do not come into unauthorized hands.
24. Fuel orders shall be issued completed particularly in respect of the vehicle to be supplied, and the quantity ordered shall be restricted to the capacity of the vehicle fuel tank. The driver of the vehicle shall sign the receipt portion of the fuel order AFTER inserting in the space provided the quantity of fuel actually received. In any case the quantity of fuel actually received shall not exceed the quantity ordered.

25. Alterations are not permitted on fuel orders. If an order is incorrectly made out, it shall be cancelled with the word CANCELLED written across it and a fresh order prepared correctly.
26. All government stores whether purchased locally or abroad and whether paid for by government or received as a free gift shall be taken on charge in a stores ledger or on inventory charge, except in the case of consumable stores purchased, received, issued or from stock for immediate use when no further record shall be kept. Accounting Officers and other responsible officers shall however ensure that extravagance and waste do not occur.
27. The relevant entries in the stores ledger or inventory shall be made as soon as the goods have been received and checked. The quantities to be taken on charge shall be the quantities shown on the receipt voucher and any deficiency reported as a loss in accordance with Order 48.
28. A file of receipt vouchers numbered consecutively shall be kept by the storekeeper in each Ministry or department in respect of all stores received for use in the Ministry or department. The receipt voucher shall be either the invoice on which payment for the goods has been based or a copy of the actual payment voucher itself. In the case of goods received from another department from unallocated stores, it shall be a copy of the store issue voucher.
29. Each receipt entry in a stores ledger shall quote reference to the relevant receipt voucher and the relevant stores ledger folio number shall be quoted on a receipt voucher against each item which has been taken on charge. Where stores have been taken into immediate use the person to whom they have been delivered shall give a receipt for them either by signing against the relevant entry on the receipt voucher or by a separate acknowledgement otherwise.
30. All issues of stores on charge in a stores ledger shall be vouched on a store issue voucher in the prescribed form or by signature of the recipient against the entry of the issue in the stores ledger. Where a store issue voucher is used, the entry in the stores ledger shall quote reference to the relevant store issue voucher number and the relevant stores ledger folio number shall be quoted against each item on the stores issue voucher. Issue entries shall be made daily or whenever there are transactions to record.

31. Store issue vouchers shall specify the work for which the items to be issue are requested and no issue of quantities which cannot reasonably be said to be for immediate use shall be made except where the items are being transferred from one store to another. The recipient of the stores shall sign the original store issue voucher immediately below the last item on it or draw a horizontal line below the last item and a diagonal line across the store issue voucher between the last item and his signature from bottom left to top right in order to ensure that additional items cannot be inserted subsequently above his signature.
32. No alteration of any type whatever shall be made on a store issue voucher. When a form is spoilt it shall be cancelled with the word CANCELLED written across it. If an alteration is necessary in a stores ledger or inventory the incorrect figures shall be struck out by a single horizontal line and the correct figures inserted above the original figures so that both can be clearly seen. The officer making the correction shall initial it. (Erasures and superimpositions are prohibited).
33. Inventories shall be kept either in ledger form or in the form of a list of items running across the head of a page with the transactions in respect of those items recorded below each heading. Issues from inventories shall be specially authorized:
  - (a) by the Minister of Finance in the case of deficient or unserviceable stores written offor
  - (b) by the Accounting Officer in the case of transfers to another inventory or store. Acknowledgements of receipts of transferred items shall be filed separately for easy reference.
34. Any surpluses or deficiencies discovered by the Stock Verifier or a Board of Survey shall be confirmed at the time of the survey by the Accounting Officer or his deputy who shall sign a certificate to this effect on the report form. The Stock Verifier or Chairman of the Board of Survey shall ensure that this certificate, duly signed, is incorporated in the report. Accounting Officers shall ensure that all Board of Survey or Stock Verifier's Reports sent to them for comments are promptly dealt with and returned to the Accountant General as soon as possible and in any case not later than one month after receipt by the Accounting Officer.

35. Where following the recommendation of a board of condemnation, approval is given for an otherwise unserviceable vehicle or item of equipment on inventory charge to be cannibalised in order to make use of serviceable parts or components the board shall certify a complete list of such serviceable parts or components as prepared by the officer immediately in charge of such vehicle or equipment and agreed by them. Once approval has been given for cannibalisation , a sufficient number of men shall be put on the job to ensure that the work is completed in as short a time as possible. The list shall be headed “list of cannibalized spares from (description of the vehicle or equipment) as authorized by Minister of Finance on (date of approval),” and such certified list shall be retained by the storekeeper as the receipt voucher covering the items listed and those items shall be taken on charge separately in a stores ledger used solely for “cannibalized” spares.
36. Every Accounting Officer responsible for unallocated stores shall furnish to the Accountant General as soon as possible after the end of each month a statement showing the value of all stores issued during the month with details of heads and subheads of expenditure against which their cost shall be charged. On or before the 30<sup>th</sup> June each year a tabular summary of all transactions during the year ended on the previous March shall be furnished together with a certificate that the value of stock on hand at the end of the period as shown on the summary agrees with the corresponding figures as reflected in the stores ledger. Where the figures do not agree, they shall be reconciled and a statement showing the reconciliation shall be attached. The value of stock on hand as reflected in the control ledger shall also be reconciled with the total of the individual balances in the stores ledger at the end of each month.
37. An Accounting Officer shall apply to the Ministry of Finance on the prescribed form for a board of condemnation to be appointed from time to time to report on unserviceable or obsolete stores in his charge. No unserviceable obsolete, or deficient item of store shall be written off except on the authority in writing of the Minister of Finance who may in his discretion dispense with a board of condemnation.
38. No government property of any description shall be lent or given to any individual or department without the authority of the Financial Secretary having first being obtained.

39. An Accounting Officer shall have discretion however to sell articles held in unallocated stores at a price not less than one and one quarter times the book value plus the appropriate customs duties provided that the total book value does not exceed \$50,000 on any single occasion. The authority of the Financial Secretary is otherwise required.
40. A log book in the prescribed form shall be kept by the driver of every government motor vehicle and by the master of every government motor launch showing the date and purpose of every journey, the time of departure and return, and the number of miles (and/or hours run in the case of a launch) covered in each case. All the above entries shall be signed/initialed by the officer authorizing the journey and no journey shall be undertaken without prior accusation. The log book shall also contain entries of quantities of fuel issued to the vehicle or launch thereby enabling the Accounting Officer to ascertain regularly whether the fuel consumption is economical. If the mileage per gallon appears to him to be unduly low, the vehicle or launch shall be examined to see whether any mechanical defect is responsible. If the low mileage per gallon is not due to any mechanical fault, the matter shall be thoroughly investigated until the cause is discovered and put right.
41. If the fault is traced to irregularity on the part of the individual, the Accounting Officer shall proceed as in Orders 45 to 48.
42. Every public officer is in duty bound to bring to the notice of his superior officer without delay for notification to the Accounting Officer any loss, shortage, irregularity, fraud or theft affecting government stores. The hiding of an irregularity or loss any kind shall be the subject of severe disciplinary action against the officer(s) responsible.
43. Where theft, burglary or fraud has been committed in respect of government stores by persons outside the Government service the facts shall be immediately referred to the Police by the Accounting Officer.
44. 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 in respect of government stores or of an offence which would involve proceedings against him with a view to dismissal he shall forthwith refer the matter directly 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 notwithstanding Financial Order 605. If the Solicitor General advises that a criminal offence has been committed by an officer the Accounting Officer shall then refer the matter to the Police.

45. If the Solicitor General advises 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 interests of the service demand that the officer should instantly cease to exercise the duties and functions of his office, he shall recommend to the Chief Executive Officer, Ministry of the Public Service, the Financial Secretary, the Accountant General and the Auditor General that the officer be interdicted.
46. Notwithstanding any action which may have been taken at Orders 45 to 47, the Accounting Officer through his Finance Officer where appointed, shall in all cases on discovering or receiving a report of any loss, shortage, fraud, theft or irregularity:-
  - (a) report the facts by memorandum to the Financial Secretary with copies to the Accountant General, and the Auditor General.
  - (b) send interim reports including police reports as at (a).
  - © submit his final report on the prescribed form to the parties as at (a) together with a statement from the officer responsible, showing cause if he wishes to do so, why he should not be surcharged with the amount of the loss.
47. 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:-
  - (a) whether any of the officers concerned should be surcharged and if so, to what amount

(b) in cases where criminal proceedings or charges for dismissal have not already been preferred whether formal disciplinary action under the Public Service Regulations should be taken against any of the officers 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.

48. On receiving the final decision, the Financial Secretary shall take necessary action to obtain authority to write off the loss or deficiency.

49. The authority of the House of Representatives is required for the writing off of losses and deficiencies of stores where the original cost of the stores exceeds \$10,000 and the loss or deficiency is caused by fraud or negligence of an officer. The authority of the Minister of Finance is required 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.

50. Where the loss or deficiency is due to causes other than fraud or negligence the authority of the Minister of Finance is required for writing off where the original cost of the stores is in excess of \$4,000. The authority of the Financial Secretary is required for the writing off where the amount does not exceed \$4,000.

51. Government vehicles shall not be used for private purposes except on the authority of the Minister responsible for the department or ministry in charge of the vehicle, such authority being evidence in writing over the signature of the Chief Executive Officer concerned.

52. Accounting Officers shall ensure that all government vehicles for which they are responsible are parked each night in the special areas reserved for this purpose.

53. No private vehicle shall be maintained or repaired in a government garage or workshop except in the event of an emergency where access to other than official facilities is impossible. Any work undertaken on an emergency basis shall be reported by the officer in charge of the garage or workshop to the Accounting Officer immediately. The question of charges shall be determined by the Accounting Officer in consultation with his Ministry.