

INSTRUCTIONS

ISSUED BY THE TREASURY UNDER SECTION 4 OF THE
EXCHEQUER AND AUDIT ORDINANCE, 1959

THE FINANCIAL INSTRUCTIONS, 1965.

1. These Instructions may be cited as the Financial Instructions, 1965

PART I

Accounting Officers and Accounting

2. An Accounting Officer shall observe economy in the disbursement of funds and shall not spend money merely because it has been voted and he may be surcharged by the Minister of Finance if it is considered that he has authorized extravagant expenditure.
3. Vouchers and schedules, before being passed, shall be checked for:
 - (a) proper preparation, certification and scheduling;
 - (b) proper headings in accordance with the Estimates;
 - (c) availability of funds
 - (d) authority to incur expenditure;
 - (e) arithmetical accuracy;
 - (f) compliance with the Financial Regulations.
4. A voucher is passed for payment when the Check Staff officer inserts his initials in the appropriate space provided on the voucher and schedule after the necessary checks have been made. The Schedules of accounts shall be retained by the Accounting Unit.
5. Payment shall be made by crossed cheques, which shall be prepared in favor of the payee after the voucher has been passed for payment. Particulars of the nature of payment shall be inserted in the lower portion of the cheque which shall be torn off and retained by the payee.
6. Cheques shall be drawn on the Government Bankers and may be negotiated at any bank in Trinidad and Tobago. They shall be encashable at the Office of the Comptroller of Accounts, any District Revenue Office and certain named Post Offices.
7. A crossed cheque is opened by writing the words "Pay Cash" near to the crossing and by the two officers who signed the cheque writing their signatures alongside the words "Pay Cash". Cheques in payment of salaries by cash Requisition and wages by Paymaster's Warrants which have to be encashed at the bank are to be opened.
8. Cheques may also be opened, where necessary, in the following instances: -
 - (a) where traveling, subsistence and similar allowances payable to Public Officers are made to an authorized Paymaster or Imprest Holder;
 - (b) cheques for amounts in excess of \$500.00 issued in redemption of Imprests;

(c) cheques issued to an authorized Imprest Holder or Paymaster for the payment of Old Age Pension and other social Assistance Benefits.

9. Opened cheques shall at all times be properly secured and, as far as possible, delivered to the payees personally upon proper identification and written acknowledgment of receipt. Where it is necessary to send opened cheques by post, this shall be done by registered mail.
10. Paymasters and authorized Imprest Holders shall ensure that wherever possible all cheques for payment of salaries, wages, pensions, &c., whether "Opened" or "Crossed" are encashed at the District Revenue Office or Bank nearest to the location where payment is to take place.
11. On the back of cheques drawn for salaries, wages or other payments, the receipt for which does not require a stamp, the words "no stamp required" shall be impressed by means of a rubber stamp across the space provided for a stamp.
12. (1) Cheques shall be prepared by an Accounting Unit and the Accounting Officer of a Department is responsible for making proper arrangements for the signing of cheques issued at each Accounting Unit under his control.

(2) No cheques is valid unless it is signed by two officers authorized to do so by an Accounting Officer and the officers signing shall examine the relevant payment voucher to ensure that the payment, on the face of such voucher, is in order.
13. The symbol "E" in brackets or "OM" in brackets should follow the number and name of the Accounting Unit in order that cheques issued in respect of Expenditure items may be distinguished from those relating to Other Matters, e.g.

Issued by:

------(E)

Department

14. Accuracy and neatness are most essential in the preparation of cheques.
15. Special care shall be taken to ensure that the amount in words agrees with the amount in figures on the cheques and paying officers must not encash cheques on which the two amounts differ. Cheques shall be prepared so as to preclude the possibility of either alteration to the amount in words and figures, or of the insertion of additional words and figures. This applies to all cheques whether hand written or prepared by machine.
16. No erasures shall be made on the face of cheques. Any necessary correction of figures or words shall be made by striking out the incorrect figures and words with a single line and writing the correct entries above. All such corrections shall be initialed by the officers who sign the cheque.
17. The date of payment to be used for marking off a paid cheque on the list of cheques is the date on which the cheque is cleared by the Comptroller of Accounts (i.e., the date of encashment shown on the slip attached to the paid cheques returned to accounting units).

18. Cheque forms shall be issued to accounting units by the Comptroller of Accounts on a requisition signed by the accounting officer or his nominee. A responsible officer shall be delegated by the Accounting Officer to take delivery of the cheque forms.
19. A register of the stock of cheques approved by the Treasury shall be maintained in the Department and shall contain the following information: -
 - (a) in respect of receipts, the numbers of cheques received; the date of receipt; and the signature of the receiving officer;
 - (b) in respect of issues, the numbers of cheques issued, the date of issue, and the signature of the person to whom the cheques were issued.

Any discrepancy in numbering or quantities supplied shall be reported immediately to the Comptroller of Accounts.

20. (1) Departments shall apply for grant of credits on the Exchequer Account by completing the approved "Application for Credit" form and submitting it in quadruplicate to the Treasury in accordance with Treasury directions.
 - (2) All such applications shall be signed personally by the Accounting Officer.
21. After the grant of credits has been approved by the Treasury and the Auditor General, the four copies of the approved "Application for Credit" form shall be distributed as follows: -
 - (a) original to Comptroller of Accounts;
 - (b) duplicate to Auditor General;
 - (c) triplicate to the Department concerned;
 - (d) quadruplicate to the Estimate and Cost Accounting Division, Ministry of Finance.
22. Credits to votes shall be shown on the first application for a grant of credit after the notification of credit has been received by the Accounting Unit
23. Items of expenditure are those which are chargeable against votes approved by Parliament. All other items are Other Matters of Accounts.
24. Cheque forms in stock shall be used in strict numerical sequence and an acquittance for their receipt given in the Register of Stock of Cheques by the Receiving Officer. A record of the cheque forms issued to typist shall be kept by the Issuing Officer. Only cheque forms equal in number to the cheques to be prepared may be issued to typists who shall not retain unused cheque forms overnight. Every cheque form issued shall be accounted for on the list of cheques.
25. The name of the Department issuing a cheque shall be inserted by means of a rubber stamp with ¼" letters in the space provided on the cheque. In the case of Departments with lengthy names, proper abbreviations shall be used. Each accounting unit shall be allocated an identification number by the Treasury which shall prefix the name of the accounting unit on all cheques.

26. For accounting purposes, expenditure transactions shall be distinguished from those relating to "Other Matters". Whenever cheques are prepared, listings shall be prepared in triplicate and shall be distributed as follows: -
- I. the original to the Comptroller of Accounts-to be used for making the necessary accounting entries;
 - II. the duplicate to the Auditor General;
 - III. the triplicate copy to be retained in the accounting unit to form part of a record of daily and accumulated totals of cheques issued and cheques paid
27. The number and date of the cheque issued in respect of a voucher shall be inserted against the particular entry on the Schedule of Accounts under the head "date of payment" and also on the voucher.
28. All cheques cashed at District Revenue Offices or their sub-offices shall be lodged at a Bank, daily if possible, to the credit of their imprest accounts.
29. Paid cheques shall be filed according to: -
- (a) head; and
 - (b) numerical sequence.
30. An abstract of payments shall be kept by accounting officers to show expenditure and shall be broken down into: -
- (a) payments by cheque;
 - (b) adjustments arising from transfers, stores' adjustments and correction of errors;
 - (c) Crown Agents transactions; and
 - (d) Oversea Missions transactions.
31. (1) The total of each day's payments by cheque shall be shown on the abstract of payments under that date and under the particular item of expenditure.
- (2) Adjustments and payments by the Crown Agents and oversea Missions shall be shown on the relevant sections of the abstract of payment and posted monthly under the appropriate items of expenditure.
- (3) Debits against votes are adjustments to be added, and credits to votes are adjustments to be deducted.
- (4) The accumulative totals of payments by cheques, of payments by the Crown Agents and Oversea Missions, and of adjustments shall be shown under the head "summary to date".
32. Each Accounting Unit shall: -
- (a) reconcile its monthly abstract of payments and its lists of paid cheques with the records of the Financial and Accounting Administration Division and submit a certified copy of the reconciliation statement to the Comptroller of Accounts and Auditor General; and

- (b) shall prepare a monthly statement of outstanding cheques which must be certified by the Accounting Officer.
33. After cheques have been issued, the relevant vouchers shall be filed as follows: -
 - (a) in order of Heads;
 - (b) in order of Sub-Heads, under each Head;
 - (c) in numerical sequence under each Sub-Head.
 34. Accounting officers shall exercise the strictest control over vouchers passed for payment. All such vouchers shall be carefully preserved and properly stored in a fireproof safe or vault. They shall be handed over to the safe or vault keeper or such person holding the key to the vault who shall be held personally responsible for their safe custody. No unauthorized person shall have access to the vouchers.
 35. Accounting units shall keep the detailed accounts of Departments. The Financial and Accounting Administration Division need only keep the accounts according to Heads.
 36. When accounting units have passed for payment paysheets and paylists they shall prepare cheques in accordance with the directions of the Treasury in this respect.
 37. Registers of paymasters' warrants and cash requisitions shall be kept by accounting units.
 38. Adjustments between accounts which do not involve the passing of cash shall be supported by adjustment vouchers containing full particulars of the transaction to which they relate. The adjustment vouchers shall be prepared in quadruplicate (two whites and two blues) by the Creditor Accounting Unit, which will accept credit thereon. All four copies shall be sent to the Debtor Accounting Unit to be passed. After debit has been accepted and the adjustment voucher scheduled and passed, the Debtor Accounting Unit shall return for its own records the Debtor White Copy. The other white and blue copies are to be held by the Debtor Accounting Administration Division under cover of the supporting Statement of Transfers and Adjustments by the 25th fall on a Sunday or Public Holiday).
 39. The total monthly debits of adjustments as reflected on the "Statement of transfers and adjustments" shall be posted under the appropriate sub-heads in the section provided for adjustments on the abstract of payments.
 40. In order to ensure that the creditor accounting units take up their credits for any one month, the Comptroller of Accounts shall forward monthly to each creditor accounting unit, a statement of credits given to its accounts. These credits shall be shown in the monthly totals as deductions on the abstract of payments under appropriate sub-heads in the section provided for adjustments.
 41. Schedule of accounts in respect of adjustment vouchers shall be prepared separate from those for cash payments.

42. Adjustment vouchers shall be marked off against their respective schedules by inserting the month of account against the entry in the column for date of payment on the schedule. The officer marking off shall initial the entry of date of payment.
43. All vouchers, paid cheques and other relevant documents shall on request for Audit examination be made available to the Auditor General or his nominee.
44. A monthly statement of account of cheques paid shall be sent to the respective accounting units.
45. Schedules, in duplicate, of Crown Agents and Oversea Missions transactions together with the supporting vouchers shall be sent by the Comptroller of Accounts to the respective Accounting units.
46. On the receipt of the schedule of Crown Agents and Oversea Missions vouchers, accounting officers shall immediately check to see that all the vouchers relate to their departments. No cheques are to be prepared for these vouchers.
47. Any voucher sent to accounting officers in error shall be excised from the "Schedule of Crown Agents and Oversea Missions Accounts" the amount deducted from the total shown thereon and the voucher returned immediately to the Comptroller of Accounts under cover of a memorandum.
48. All vouchers shall be processed in the authorized manner. Those in respect of expenditure shall be retained in the accounting units, and those in respect of "Other Matters" shall be returned to the Comptroller of Accounts.
49. Accounting officers shall make a summary on the "Schedule of Crown Agents and Overseas Missions Accounts" showing the types of account under the Heads and Sub-heads to which the payments have been charged, e.g.:
 - (a) Expenditure;
 - (b) Other Matters-Advances from Advances Fund
Advances from Contingencies Fund,
Advances from Treasury Deposits,
Trust Fund Deposits and Treasury Deposits.
50. The total of the summary shall agree with that shown on the "Schedule of Crown Agents and Oversea Missions Accounts" and the summary must be certified by the Accounting Officer in the following terms: -
 - "I hereby certify that the charges I respect of the above vouchers have been brought to account".

The original of the "Schedule of Crown Agents and Oversea Missions Accounts" shall then be returned to the Comptroller of Accounts together with "Other Matters" vouchers, if any.

51. The total monthly payments in respect of Crown Agents and Oversea Missions Accounts, as shown on the "Schedule of Crown Agents and Oversea Missions Accounts", shall be posted on the abstract of payments under appropriate sub-heads in the section provided for Crown Agents and Oversea Missions payments.
52. Accounting records shall be bound and shall be preserved as provided for in Part XIX of the Financial Regulations, 1965.
53. (1) Accounting officers shall take the greatest possible care in the selection of officers whose duties involve the handling of cash.
- (2) Except with the prior approval of the Treasury, officers whose duties involve the handling of cash shall be permanent and pensionable officers.
54. (1) Every cashier shall ensure that the record of cash transactions is balanced at the end of each day.
- (2) The actual cash on hand shall be checked in detail by the cashier and the amount entered in a Till Book according to denominations.
- (3) The cash shall be checked by a Senior Officer who shall see that it is placed and locked in the vault, and shall also sign the Till Book.
55. Any discrepancy between the balance shown in the cash record and the actual cash in hand shall be immediately reported to the accounting officer by the cashier and the checking officer.
56. Every cash payment shall be supported by written evidence and every cash receipt shall be supported by a receipt voucher.
57. When a cheque is reported lost, stolen, mislaid or destroyed the following procedure shall be adopted: -
- 1) An immediate request by telephone or hand shall be made by issuing office to the bank on which the cheque was drawn to stop payment of the cheque. If the request is by telephone, written confirmation shall be sent to the bank as soon as possible;
 - 2) The payee shall be requested to submit a written report addressed to the accounting officer of the issuing office, giving full particulars of the cheque and the circumstances surrounding its loss or destruction;
 - 3) A replacement cheque shall not be prepared unless the bank replies in writing that action has been taken to stop payment, and a Letter of Indemnity is furnished by the payee;
 - 4) A note must be inserted on the relevant voucher and on the replacement cheque making a cross reference to the cheque reported lost.
58. (1) A cheque is stale when it has been in circulation for more than six months without being cashed is returned to the Issuing Officer, the following procedures shall be adopted: -

- (a) the officers authorized to sign cheques must verify that the cheque should still be in circulation. If the cheque should still be in circulation, written confirmation that payment can be made on the cheque shall be sent to the Bank by the officers authorized to sign cheques.
 - (b) Any such confirmation should be noted against the relevant entry on the list cheques.
- (2) (a) if it is necessary to cancel a cheque, the word “Cancelled” shall be stamped across the face of the cheque and the necessary entries made on the relevant documents;
- (b) the authorized procedure shall be followed in preparing a cheque to replace the cancelled one and a cross reference to the cancelled cheque must be made on the replacement cheque.
59. The Comptroller of Accounts and the Auditor General shall be informed of all lost, stolen, mislaid, destroyed, stale or cancelled cheques and of the particulars of new cheques issued in replacement.
60. A cheque issued in replacement of one which has been lost, stolen, mislaid, destroyed or declares stale will not normally require a further grant of credit on the Exchequer Account.
61. All action in connection with lost, stolen, mislaid, stale, destroyed and cancelled cheques, shall be processed in a file kept for that purpose.

PART II

Estimates - Expenditure

62. Estimates shall not be prepared on the “safe-side” as such estimates reduce the effectiveness of Parliamentary control over expenditure, and estimates so framed are misleading in the determination of Financial policy.
63. Accounting Officers shall, as far as possible, avoid the necessity for alterations to submitted estimates. Where this is not possible, the Treasury must be notified immediately the extent of the alternation is known.
64. Accounting officers seeking new posts or requiring new services shall submit such requests by way of a note for consideration of Cabinet. All such proposals must, however, be submitted for consideration in sufficient time to permit inclusion in the Draft Estimates of the following year before their presentation to the House of Representatives.
65. When submitting the figures for actual expenditure in the previous year, accounting officers shall ensure that the figures used have been reconciled with the Treasury records and the appropriation account, and that explanation have been made where necessary.

66. Each item of any Draft Estimates shall be accompanied by an explanatory statement setting out details of the proposed expenditure and full explanations shall indicate how these increases or decreases have been arrived at, and shall also afford full justification for any proposed variations from the original estimate for the current year.
67. The full number of employees shall be shown item by item under personal emoluments sub-heads. Provision should be made for the number of posts expected to filled on 1st January. Where a post is vacant, a note should be made to this effect. Provision should also be made for any posts which will be vacant on 1st January but which are expected to be filled during the year. Appropriate reductions should be made for posts that are expected to be filled on 1st January but which are expected to become vacant during the year.
68. All items of the estimates must be subjected to careful scrutiny by the Ministry concerned in order to ensure that they represent an accurate forecast both of expenditure and revenue; those items of expenditure which are no longer essential must be eliminated and where experience has shown that previous provisions have been excessive they must be reduced. Ministries should, therefore, examine the estimates and forward them to the Treasury with their comments and observations.

PART III

Receipts of Public Moneys

69. Normally duplicate carbon copy books printed with consecutive numbers shall be prescribed for receipts. Licenses, permits, certificates and similar documents for which fees are received shall be printed in duplicate books and shall serve also as receipts. Where a special receipt or license book is not prescribed, miscellaneous receipts shall be used. In special cases, triplicate or other special types of receipts may be prescribed by the Treasury.
70. (1) Entries on the “receipts” side of the Cash Book shall show the date on which the money was received and the number of the receipt given to the payer.

(2) Receipts shall be totaled each day; and the daily totals shown in a separate column in the cashbook.
71. If cash, cheques or other moneys are deposited with an authorized bank to the credit of the Exchequer account, the Comptroller of Accounts shall accept the receipted bank deposit slip as evidence of lodgement to the credit of the Exchequer account and shall issue an official receipt therefore.
72. The Comptroller of Accounts shall-
 - (a) inform the Auditor General of all amounts transferred from one part of the Exchequer account; and

(b) furnish the Auditor General with monthly summary statements of the transactions on each bank account together with the supporting bank reconciliation statements.

73. Where staffing arrangements permit, receipts shall be prepared by an officer other than the cashier, but must be signed and delivered to the payer by the cashier at the time of payment. In cases where the cashier himself prepares and signs receipts due to staff arrangements, surprise checks must be made on the cashier by a senior officer from time to time.
74. (1) At every office where revenue or other moneys are received by post, a Register of remittances shall be kept by the correspondence clerk who must record full particulars of all the remittances received by post or in letters delivered by hand.
- (2) Particulars shall include –
- (a) date of receipt;
 - (b) from whom received;
 - (c) nature of remittance, i.e., cash, cheque, postal order, &c.;
 - (d) particulars of cheque, postal order, &c., i.e., number, date, place of issue, &c.;
 - (e) amount of remittance;
 - (f) date of handing over to the cashier;
 - (g) cashier's initials.
75. Every cashier shall keep a record of cheques, postal and money orders received over the counter and in such record shall include particulars mentioned in paragraphs (a), (b), (c), (d), and (f) of instruction 76.
76. (1) The cashier shall enter in the register of remittances the date on which the remittance was brought to account and the number of the receipt issued and shall give the receipt to the correspondence clerk who shall send it immediately to the remitter and enter the date on which sent in the Register.
- (2) When the remittance is made by cheque, the correspondence clerk shall endorse on the receipt the words "By Cheque" and shall quote the number of the cheque.
77. Remittances shall be brought to account as soon as they are received. If sufficient details are not available to allocate the receipt to its proper account, it shall be credited to a deposit account pending investigations; over remittance shall be similarly dealt with and refunded promptly. Uncertified cheques shall be paid in without delay and the Comptroller of Accounts shall inform the Receiver of any dishonored cheques so that immediate inquiries can be made. Cashiers shall take special care to see that cheques are properly drawn shall not be brought to account but should be immediately returned to the remitter.
78. A senior officer deputed by the Accounting Officer shall examine daily the Remittance Register to ensure that all entries therein are complete and correct, and that all amounts have been duly brought to account, and properly disposed of.

Receipts, License Books, Plates and Badges

79. The Comptroller of Accounts is responsible for the registration and control of all license plates and badges and all receipt books and license books used in accounting for the receipt of public monies. Supplies of such receipt and license books shall be obtained by the Comptroller of Accounts from the Government Printer as required, and shall be entered in a Stock Register. The Government Printer shall inform the Auditor General of all issues of receipt books and license books.
80. Accounting officers and receivers of revenue as the case may require shall apply to the Comptroller of Accounts for the receipt and license books, and license plates and badges which they need and shall ensure that their supplies of books, license plate and badges are adequate.
81. Issues by the Comptroller of Accounts shall be supported by issue notes, prepared in quadruplicate, the original and duplicate of which shall be sent with the books to the receiver of revenue concerned, the triplicate to the Auditor General and the quadruplicate shall be kept by the Comptroller of Accounts for record. The original shall be received by the officer receiving the books, and returned without delay to the Financial and Accounting Administration Division.
82. The Comptroller of Accounts shall enter or cause to be entered all issues in the Stock Register and also in a Distribution Register, with cross-references between the two entries.
83. (1) Accounting officers and receivers of revenue shall ensure that on receipt, all receipt books, plates and badges are checked against the issue voucher, and shall report any discrepancy in numbering or quantity supplied immediately to the Comptroller of Accounts.
- (2) Receivers of revenue and the receiving officer shall be severally responsible for any errors discovered in his stock after receipting of the issue voucher
- (3) Every officer to whom a receipt book is issued is required to see that no receipts are missing from the book before receipts are issued to the public.
84. Accounting officers and Receivers of Revenue shall ensure-
- (a) that all receipt books, plates and badges received from the Comptroller of Accounts are entered in a stock Register;
 - (b) that such receipt books, plates and badges are secured at night and when not in use; and
 - (c) that the stock is checked at frequent intervals to ensure that no book, plate, or badge is missing.
85. Where receipt books are issued to outdoor collectors of revenue, a separate register in a form approved by the Treasury shall be kept by Receivers of Revenue in which the collectors shall give an acknowledgement when the books are issued to them.

86. (1) The outdoor collector of revenue before giving an acknowledgement shall ensure that the receipts in the book are intact and he shall be held responsible if, while in his custody, receipts are subsequently found to be missing.
- (2) When an outdoor collector returns receipt books, he shall ensure that the officer to whom he has delivered the books give an acknowledgement in the register.
- (3) The officer receiving the books, before acknowledging, shall check to ensure that all the unused receipt forms and the duplicate of those used are in the book, otherwise he shall be held responsible for any receipts discovered missing while the books are in his custody.
87. Revenue receipt books, license plates and badges, shall not be transferred from one receiver of revenue to another without the prior consent of the Comptroller of Accounts, except in special cases of emergency; and receivers of revenue shall advise the Comptroller of Accounts and the Auditor General of every transfer of a receipt book, license plate or badge.
88. All receipts, license plates and badges, shall be issued to payers in consecutive order. Receipt books shall not be altered, cut or divided in any way.
89. (1) Officers responsible for the issue of receipts shall not alter or amend the amount of a receipt shown in words or in figures but shall, if an error is made, cancel the form immediately in the manner described in paragraph (2).
- (2) When a receipt form is spoilt or damaged or has to be cancelled because it has been written up incorrectly, or because the carbon copy has not been properly made, or for any other reason, all copies bearing the same number shall be endorsed "cancelled" indelibly and shall be left in the book.
- (3) In no circumstances shall cancelled forms be destroyed while the book is in storage during the period of seven years after audit.
90. When a duplicate of a receipt is required, a certified copy of the original shall be prepared, which shall show the word "Duplicate" in a conspicuous place thereon. On no account must another original receipt be issued.
91. (1) Receivers of revenue shall submit –
- (a) to the Comptroller of Accounts every three months, all receipt and license books used during the preceding three months; and
 - (b) where required by the Treasury, the cashbooks used during such three months.
- (2) The months in which the books are to be submitted shall be determined by the Treasury. After being checked by Comptroller of Accounts the books shall be passed to the Auditor General.

92. Where the Treasury directs that uses receipt books need not be sent for check in Port-of-Spain, such books shall be properly secured under lock and key, and shall, on request, be made available to authorized officers of the Treasury and the Auditor General's Department.
93. Receipt books which have been completely used and audited shall be kept by Accounting officers and Receivers of revenue in a safe place for seven years, after which period they shall be destroyed in accordance with the provisions of Part XIX of the Financial Regulations, 1965.
94. Receivers of revenue who send their receipt books to Port-of-Spain shall submit with them, on each occasion, a return of all receipt and license forms in their charge, showing in separate columns those used during the three months concerned and those books which were completed during the three months.
95. The returns shall be checked by the Comptroller of Accounts and any completely used books shall be marked off in the Distribution Register. A copy of each return shall be sent to the Auditor General. On the return shall also be shown the stock of license plates and badges on hand and the issues made during the period concerned.
96. (1) Receivers of revenue who do not send their receipt books to Port-of-Spain shall submit quarterly, or at such other interval as may be directed by the Treasury, similar returns of receipt and license plates and badges in their charge, both to the Comptroller of Accounts and the Auditor General.
 - (2) The books shown as completed on such returns shall be marked off in the Treasury Distribution Register.
 - (3) The Auditor General shall inform the Comptroller of Accounts of any case in which such books have been found not to have been completed.
97. Receivers of revenue shall mark off in their stock registers, all receipt books as soon as they are completely used, and such receipt books shall be shown in a separate column when they have been audited.
98. (1) Receivers of revenue shall-
 - (a) report to the Comptroller of Accounts and the Auditor General any loss of receipt or license forms, license plates and badges in their charge, as soon as the loss is discovered, and
 - (b) make a full investigation of the loss forthwith.(2) Lost receipts may only be written off on the authority of the Treasury.
 - (3) The loss of receipts shall be published by the Treasury in the Gazette, notifying the public that any receipts issued bearing such numbers are not valid.
 - (4) Officers responsible for the custody of receipt and license forms, license plates and badges, may be surcharged for any lost forms, license plates or badges, if as a result a loss of revenue has been sustained.

99. (1) Receivers of revenue who hold any books of revenue who hold any books of receipt or of license forms which are unserviceable owing to damage or are obsolete or are surplus to estimated requirements shall return such books to the Comptroller of Accounts either by hand or by registered post.

(2) The Comptroller of Accounts shall inform the Auditor General of the return of any books under paragraph (1)

100. At the close of the financial year, all unissued license plates and badges, as well as defaced plates for which new plates have been issued shall be returned to the Comptroller of Accounts with a list showing serial numbers and quantity of each kind of license plate or badge.

101. A Receiver of revenue shall draw to the attention of the Treasury and the Auditor General any case in which the Receiver of revenue considers that there has been an unreasonable delay in auditing his records.

PART IV Authorities for Expenditure

102. When, through unforeseen circumstances, it becomes necessary to request authority to incur expenditure in excess of the provision under a particular sub-head of the Estimates, or on a service not provided for in the Estimates, the procedure shall be as follows: -

- (a) the Accounting Officer shall submit an application in the form of a Note for the consideration of Cabinet;
- (b) every application for such additional provision shall contain sufficient information of the proposed expenditure to enable it to be dealt with without reference to other documents;
- (c) approval of such requests will ordinarily be given only where definite savings are specified under other sub-heads within the same head sufficient to cover such supplementary provision. In exceptional cases where savings cannot be shown, the need for further provision shall be fully substantiated. If the additional provision has been approved by special warrant, the savings quoted shall be regarded as having reduced the particular sub-head by the amount of the savings: in no circumstances may the reduced amounts of the sub-head from which savings have been quoted be exceeded;
- (d) consequent on Cabinet's approval, the proposals relating to additional expenditure shall be submitted to Parliament for approval;
- (e) when the Supplementary Appropriation Act has come into force, the Treasury shall issue a Supplementary General Warrant in accordance with the Exchequer and Audit Ordinance as in the case of the annual Appropriation Act.

PART V
Expenditure – Classification and Control

103. (1) All payment vouchers before they can be passed for payment and all Crown Agents and Oversea Missions payments, stores debits and inter-departmental adjustment charges before they can be accepted shall be accompanied by a schedule of accounts for each sub-head affected.

(2) Such schedule shall show –

- (a) the head, sub-head and item affected;
- (b) the original amount approved for the year;
- (c) the amount reserved by the Treasury (if any);
- (d) credits to the vote;
- (e) transfers to be deducted (if any);
- (f) transfers to be added (if any);
- (g) expenditure to date;
- (h) actual balance of provision;
- (i) outstanding commitments;
- (j) uncommitted balance of the provision.

3) The payments and acceptances covered by such schedule shall be listed in detail and added to the amount brought forward from the previous schedule, the total being the expenditure to date. The information shown on the schedule of accounts in respect of subparagraphs (a) to (j) of paragraph (2) above shall be the same as that recorded in the Vote Book.

104. Separate schedule of accounts shall be prepared for Crown Agents, Oversea Missions payments, inter-departmental claims and stores debits. In no case should they be included on schedules with cash transactions.

105. (1) The Accounting Unit shall carefully check and file all schedules of accounts and they shall serve as the vote control records of the Department.

(2) Before the voucher is passed, the Accounting Officer shall cause each payment voucher to be examined to ensure that: -

- (a) the payment will not cause an excess on the amount provided in the Estimates on the sub-head to which it is chargeable;
- (b) the general or specific authority of the Treasury has been obtained for the expenditure;
- (c) the information furnished on the vouchers is correct in all particulars and that the certificate is signed by the proper officer;
- (d) all proper deductions from salaries for repayment of advances and other amounts due have been duly made.

106. Accounting officers are responsible for ensuring that payments are settled within the financial year in which they become due.
107. (1) Credits to expenditure votes are not permitted without the authority of the Treasury.
- (2) Repayment for services performed or goods supplied to other departments or to the public shall be credited to appropriate revenue sub-heads and not to the expenditure votes which have borne the expenses of providing the services or goods.
108. (1) Accounting officers may authorize officers to sign expenditure payment vouchers or accept charges under any vote or series of votes.
- (2) Specimen signatures of any officers so authorized shall be kept on file in the Department and also sent to the Auditor General.
- (3) The officer who signs payment vouchers shall be the most senior officer available in the Department who has a personal knowledge of the transaction to which the voucher relates.
- (4) Accounting officers shall personally countersign vouchers covering transactions affected in previous years.
109. Accounting officers shall ensure that the Comptroller of Accounts and the Auditor General are furnished with four specimen signatures of each officer authorized by him to certify "Other Matters" vouchers and shall notify the Comptroller of Accounts and the Auditor General of changes in authorized signatories.
110. All cheques relating to payments to be made in respect of "Others Matters" Accounts shall be issued by the Treasury.
111. (1) Total or Control Accounts shall be kept by the Comptroller of Accounts for each group of "Other Matters" Accounts which will show daily total totals of –
- (a) cheques issued; and
- (b) cheques paid.
- (2) Paid cheques shall be marked off on the lists of cheques, and at the end of each month, the unpaid cheques shall be listed and the total thereof reconciled with balance shown on the relevant total or Control Account.

PART VI

Payments of Public Money

112. (1) Separate vouchers shall be used for separate sub-heads.

- (2) Separate cheques shall be prepared for the payment of different services, especially in cases where each service has been separately authorized.
 - (3) Payments for continuous services, e.g., labourers' wages shall not be broken up into separate vouchers merely because they are payable from different votes, but vouchers for such payments shall be supported by certified schedules showing the division of the payments among the various votes.
- 113.
 - (1) Vouchers for local purchase of goods or materials shall be supported by original bills from the suppliers, signed where possible, by authorized employees of the firms.
 - (2) Vouchers for the transport of goods or materials shall be supported by cartage slips.
 - (3) The supporting bills and cartage slips shall be attached in such a manner as to ensure that they are not easily removed.
- 114.
 - The various approved standard forms for payment vouchers include various certificates for signature by the officers concerned with the transactions.
 - (2) These certificates shall be carefully filled in and any alternative words deleted as necessary.
 - (3) Each certificate must be signed separately.
- 115.
 - (1) The totals of payment vouchers shall be written in ink and not typewritten, except where accounting machines are utilized.
 - (2) All signatures on payment vouchers shall be in ink and facsimile signatures stamps shall not be used.
- 116.
 - (1) Alterations in payment vouchers shall be initialed by the officer certifying the voucher.
 - (2) Alterations in the accounts shown in the certificate of the authorizing officer shall not be made in any circumstances.
 - (3) Vouchers containing such alterations as well as those with considerable changes in the body of the vouchers shall be returned by the Check Staff of the Accounting Unit for preparation of new vouchers.
- 117.
 - A paying officer shall not make payment against a cheque unless he ensures that: -
 - (a) the cheque is signed by two authorized officers;
 - (b) the amount in words agrees with the amount in figures;
 - (c) the cheque is not stale dated;
 - (d) any alterations on the cheque have been properly made and initialed by both officers who signed the cheque;

- (e) the payee is known to the cashier personally or produces proper identification;
- (f) the signature of the payee agrees with the name on the face of the cheque.

118. (1) Paying officers shall make payment only to the persons named in the cheques or their properly authorized representatives.

(2) Paying officers shall satisfy themselves that the person claiming the payment is the person authorized to receive the amount.

119. (1) Paying officers shall make payments to authorized representatives of the payees only in the following circumstances: -

- (a) where the representative holds a power of Attorney, Probate or Letters of Administration, in which case the documents shall be presented to the paying officer for inspection and particulars of the documents recorded on the back of the cheque;
- (b) where the payee is a firm and either the Comptroller of Accounts or the Accounting Officer concerned has been notified by the letter of the name of the authorized representative and two specimen signatures of the representative have been supplied;
- (c) where the payee is a Government Officer who has authorized moneys due to him to be paid into a recognized bank;
- (d) where the payee is the recipient of Old Age Pension or Social Assistance and has duly nominated the representative to draw on his behalf in accordance with the rules governing these payments.
- (e) Where in exceptional cases, the payee is unable to collect the money himself.

(2) In the cases mentioned in subparagraph (e) of paragraph (1), the payee shall authorize his representative on the approved form of the authority duly stamped containing the signatures of the payee and the representative and certified by a responsible officer of the department authorizing the payment.

(3) The officer certifying shall know the payee personally and be aware of the circumstances preventing him receiving the money himself. The authority referred to in paragraph (2) may be one of the following: -

- (a) Special, that is to say, in respect of a single payment, in which case the approved authority shall be attached to the cheque;
- (b) General, that is to say, in respect of regular payments covering a specified period or until further notice, in which case the authorities shall be filed for reference and cheques paid under such authority must be endorsed accordingly.

120. (1) Cheques shall be endorsed by the payee or his duly authorized representative.

(2) If in any case payment is made to the incorrect person and cannot be recovered, the paying officer shall be surcharged with the amount unless he can show to the satisfaction of the Ministry of Finance that he had taken all necessary steps to identify the payee.

121. (1) When a payee is illiterate his mark shall be witnessed by a responsible person other than the paying officer.
- (2) The mark or his thumbprint shall be impressed on the cheque in the presence of the witness.
- (3) The witness shall sign the cheque and shall add a statement to the effect that the payment was actually made and the mark or thumbprint impression is genuine and the address and occupation of the witness shall be recorded on the cheque.
- (4) A mark of an illiterate on a form authorizing payment to a representative must be similarly witnessed. The provision of section 95 of the Bills of Exchange Ordinance shall apply to cases where a mark or thumbprint is affixed or impressed, as the case may be. These provisions are set out in Appendix I.
122. When it is impracticable to obtain receipts for petty disbursements, a certificate of payment shall be given on the face of the voucher by the officer who spent the money disbursed.
123. Immediately after payment has been made the paying officer shall stamp the cheque with a "Paid" stamp showing the date and the office where the payment has been made.
124. (1) Advances or any other sum deducted from payments due shall be inserted in the payment voucher.
- (2) A cheque shall be prepared for the net amount payable to the payee on the voucher and a separate cheque or cheques prepared in favor of the Comptroller of Accounts or other authorized agents corresponding to the total amount of the deductions due to each agent.
- (3) Cheques for such deductions shall be supported by deposit vouchers prepared at the same time as the payment vouchers.

PART VII

Personal Emoluments, Allowances, Wages and Pension

(a) Personal Emoluments

125. (1) Accounting officers shall –
- (a) record all payments of Personal Emoluments on Pay Record Cards and Personal Emoluments Schedules; and
 - (b) maintain a separate Pay Record Card for each officer.

(2) To ensure the continuity of personal emoluments records, when the original Pay Record Cards have to be transferred from one department to another, duplicates should be made – designated as such – to be retained by the department from which the officer has been transferred.

(3) Quarterly reconciliations shall be effected between the Pay Records Cards and the Personal Emoluments Vote.

(4) Evidence of complete reconciliations at the end of each year shall be available for audit inspection.

126. Personal Emoluments vouchers shall be prepared so as to show for each officer, the gross amount due, all deductions made from the gross amount, and the net amount payable. All salary sheets shall be checked by an officer other than the one who prepared them. They shall be accompanied by deposit vouchers supporting all the deductions shown in the salary sheets. All Personal Emoluments vouchers for officers working at departmental head offices shall be signed personally by the Head of Department. Vouchers for officers working elsewhere shall be signed by the Head of Department if he has personal knowledge that the officer has worked during the relevant period, otherwise this function shall be performed by the next senior officer possessing such knowledge.

127. (1) The voucher or paysheet recording the first payment of an increment to any officer shall be supported by an Increment Certificate signed by the Head of Department.

(2) Officers on two years probation shall be paid their first increment when it becomes due, subject to the usual certificate by the Head of Department that the officer has performed his duties with efficiency, diligence and fidelity.

(3) No further increments shall be paid until the officer is confirmed in his appointment.

128. (1) Annual salaries and pensions are payable in monthly installments of one-twelfth of the annual rate.

(2) Salary or pension for a broken period of a month is calculated on a proportionate basis according to the number of days in that month. Salaries payable on a monthly basis shall not normally be paid in broken periods of a month.

129. (1) Any officer may authorize the payment of his salary to a recognized bank by completing the approved form and sending it to the accounting unit of the respective Department.

(2) Payments made in accordance with paragraph (1) shall be shown in the appropriate columns of the Salary sheets and shall be supported by the detailed paying in statements in duplicate.

130. (1) Except where salaries are paid into a bank, officers are required to draw their salaries personally.

(2) Payment to authorized representatives shall be allowed only when an officer is out of the country or is incapacitated.

(3) In cases where payees are unavoidably absent and Establishment Receipts are used, the paying officer shall ensure that they are properly authenticated.

131. (1) The whole amount of a Departmental Salary Sheet which is payable in cash, that is, the total salaries less deductions, and less any sums payable to banks as requested by officers, may be paid on the approved cash requisition form to an officer of the Department specially designated by the Head of Department concerned.

(2) The officer so designated shall not be an officer who has had any part in keeping the salary records or preparing or checking the salary sheets.

(b) Unpaid Wages, Salaries and Allowances – Expenditure Votes

132. (1) Paymasters or officers appointed to pay wages salaries with the Comptroller of Accounts or at any District Revenue Office, and obtain a receipt for the amount deposited.

(2) As soon as possible after the pay parade has been held and in any event, not later than seven days after the money was drawn by the paymaster or officer, he shall return the paylists or paysheets to the accounting unit at which the Paymaster’s Warrant or Cash Requisition was issued, together with a redemption slip and the receipts for unpaid amounts. The receipt must be accompanied by a copy of the deposit voucher containing full particulars of the unpaid amounts.

133. No paymaster may be given any money for the payment of salaries or wages if he has any warrant, which is outstanding for more than seven days.

134. (1) All unpaid wages, salaries and allowances shall be deposited with the Comptroller of Accounts or at any District Revenue Office before the paysheets are returned to the accounting unit.

(2) The receipt number and date of deposit shall be inserted in the space provided for the signature of officer against the unpaid amounts on the paysheet or paylist in the following manner: -

Deposited: Receipt No:

(3) Amounts returned as unpaid Wages, Salaries or Allowances shall be credited to “TREASURY DEPOSITS – unpaid wages, salaries and allowances Accounting Unit of From which such undrawn salaries, wages or allowances shall subsequently be paid.

(4) Sums returned as unpaid wages, salaries or allowances which are not to be claimed or are overpayments recovered shall be credited to “Treasury Deposits – Expenditure Recovered”.

135. Deposit vouchers in respect of unpaid wages, salaries or allowances shall be prepared in triplicate and distributed as follows: -
- (a) original to be handed to cashier at time of deposit;
 - (b) copy to be forwarded to the accounting unit of the relevant Department;
 - (c) copy to be kept by the officer or paymaster making the deposit.
136. The following particulars shall be inserted on deposit vouchers in respect of unpaid amounts on paysheets and paylists: -
- (a) head, sub-head and item of vote;
 - (b) imprest number, voucher number, date of payment on paysheet or paylists;
 - (c) period to which payment relates;
 - (d) name of persons and amounts unpaid;
 - (e) reason for non-payment;
 - (f) signature of paymaster or officer making the deposit and the office stamp of the Department on behalf of which the deposit is made.
137. Accounting officers shall ensure that the unpaid amounts of wages, salaries or allowances are balanced monthly and furnish the Comptroller of Accounts and Auditor General with quarterly reconciliation statements.

(c) Unpaid Wages and Salaries – Other Matters of Accounts

138. In dealing with unpaid wages, salaries and allowances paid from “Other Matters of Accounts”, the procedure shall be the same as that for expenditure accounts, with one exception, that is to say that the undrawn amounts shall be deposited to the credit of the relevant “Other Matters of Accounts” against which the wages and salaries payable were originally charged and not to the deposit account “Treasury Deposit – Undrawn wages, salaries and allowances”.
139. On application by a person for unpaid wages, salaries or allowances, the accounting unit shall prepare a payment voucher debiting the relevant “Other Matters of Account” against which the original payroll or paysheet was charged and shall certify, schedule and submit it to the Comptroller of Accounts for preparation of a cheque in favor of the person.

(d) Wages

140. Labour paysheets shall be prepared by officers other than those responsible for keeping the time records. Where staff arrangements permit, the actual time worked shall be entered from the time records by one clerk; the rates of pay and any deductions shall be recorded by a second clerk; the calculations and castings shall be done by a third clerk and the whole paysheet shall be checked in detail by a fourth clerk. Where staff arrangements do not permit, suitable security measures must be taken. The paysheets shall be certified by the most senior officer of the department who has personal knowledge of the work being done. If this officer is not one who is normally authorized to sign payment vouchers the paysheets shall be countersigned by an officer who is authorized to sign and who knows that the signing officer is

responsible for the work. As far as possible, each person's pay for the whole period covered by the paysheets shall appear on one sheet. Where this involves including charges to more than one vote on a single paysheet, the paysheet shall be supported by a distribution list.

141. (1) Daily-paid clerks shall not be employed on the preparation and checking of paysheets.

(2) Where there is no practical alternative, steps shall be taken to ensure that the system of internal check in the department provides for regular scrutiny and supervision of paysheets and supporting documents by a responsible officer on the monthly-paid establishment.

142. Paymasters shall not be assigned to duties involving the keeping of time records or in the preparation or checking of paysheets, nor shall the clerks who prepare paysheets be under the control of paymasters.

143. (1) Payment of wages shall be made as far as possible at the place where the employees are working and shall be witnessed by an independent officer and also by the most senior officer available in the Department who is able to identify the persons from personal knowledge of them.

(2) The paymaster, identifying officer and independent witness shall sign the following certificates on the paysheets: -

(a) I, the undersigned, certify that the several amounts appearing on this paysheet, have been actually and duly paid except where otherwise indicated, to the persons whose names are set out herein and whom I know and recognize as being entitled to receive such payments.

Date
Identifying Officer

(b) We, the undersigned, certify that the several amounts appearing on this paysheet have been actually and duly paid in our presence to the persons, whose names are set out herein, except where otherwise indicated.

Date
Paying officer

Date
Witnessing to Payment

144. Police escorts to paymasters may not sign either of the certificates on the paysheets.

145. It is not necessary for daily-paid employees to sign paysheets individually or to make their marks. The certificate of the paymaster and the witnessing officers shall be sufficient proof of payment. However, payment must be made to the employees personally in order that they can be identified. Payment to an authorized representative shall be made only in exceptional circumstances, and in such a case, the authority must be witnessed by a senior

officer of the department who knows the employee personally, and the representative must be someone who is known personally to the identifying officer at the pay parade.

146. (1) The paymaster shall not make payments after the pay parade is over except in the presence of the identifying officer and independent witness, both of whom shall certify to the payment on a special form.

(2) Special forms shall be used for such payments and shall embody the certificates of the paymaster, the identifying officer and independent witness, and shall be attached to the paysheet.

(e) Pensions

147. Unless the pensioner appears for payment in person and identifies himself to the paying officer, every pension payment shall be supported by a Life Certificate signed by a person holding one of the offices designated on the appropriate form, certifying that the pensioner was alive on the date the pension was due.

148. (1) Pensions shall be paid on or after the last day of the period for which they are payable or on such dates as the Treasury may appoint.

(2) Where the last day of the month falls on a Saturday, Sunday or Public Holiday, monthly pensions shall be paid on the preceding full business day.

PART VIII Renewals Fund

149. The object of Renewals Funds is to spread heavy renewals cost over all the years of the useful life of the assets concerned, and thus avoid the necessity of providing large lump sums for renewals from the revenue of a single year.

150. Renewals funds shall be restricted to wasting assets with a replacement cost of not less than five hundred dollars each.

151. The wasting assets in respect of which annual contributions shall be made to a Renewals Fund shall be listed by the Head of Department concerned and approved by the Treasury.

152. (1) The list shall contain the following information in respect of each wasting asset: -
(a) full description;
(b) original cost where known or an estimate thereof where the original cost is not known;
(c) the funds from which provided;
(d) head and sub-head of the Estimates or Loan Schedule to which the cost was charged;

- (e) date placed in service;
- (f) estimated service life;
- (g) estimated replacement cost;
- (h) annual renewals contribution.

(2) The information required by paragraph (1) represents minimum requirements only and shall be amplified where necessary.

153. Heads of Departments shall maintain registers of scheduled assets in such form as may be necessary to enable the procedure laid down in these instructions to be carried out, and such registers shall contain the details required by Instruction 152.

154. (1) The procedure laid down in Instructions 151, 152 and 153 shall also be followed in respect of a replacement of or improvement in a listed asset in order that the registers of scheduled assets shall fairly represent the replacement cost and annual contributions.

(2) The Treasury shall be informed when an asset which is covered by a Fund is withdrawn from service.

155. (1) The annual contribution for each asset shall be determined by dividing the estimated replacement cost by the estimated service life.

(2) The contributions shall be altered whenever the estimated replacement cost or the estimated service life is revised.

(3) For the purpose of these Instructions, the estimated replacement cost is the cost of providing and installing a replacement asset less the amount expected to be realized on the asset to be replaced.

156. The revised contribution shall be determined by dividing the difference between the revised estimated replacement cost and the contributions made to the date of revision of such cost by the remaining estimated life of the asset

157. The Head of Department shall, when an asset comes into service, estimate: -

- (a) the service life of the asset; this shall not normally be altered;
- (b) the replacement cost; there shall be a general revaluation of replacement costs at least every five years.

158. (1) Revaluations may be made more frequently if considered necessary by the Head of Department.

(2) All valuations shall be determined by having regard to current costs and the trend of prices.

159. The amounts which may be paid from a Fund for the renewal of any asset may not exceed the actual cost of the renewal or the total amount contributed to the Fund in respect of the replaced asset, whichever is less.
160. Amounts charged to the Funds may include the necessary cost of installation provided the amounts payable from the Funds do not exceed the limit of payments imposed by Instruction 159.
161. (1) Only renewals costing five hundred dollars and over shall be met from the Funds.
- (2) Renewals costing less than five hundred dollars shall be considered as running expenses and be paid from ordinary expenditure votes.
162. Where the amount available from a Renewals Fund is insufficient to meet the whole cost of any renewal, the balance shall be provided from other funds under the requisite authority.
163. When a wasting capital asset is withdrawn and is not to be replaced, a sum equivalent to the amount actually contributed to the Renewals Fund in respect to the asset shall be withdrawn from the Renewals Fund and credited to Revenue.

PART IX

Unauthorised Payments, Overpayments and Refunds of Revenue

164. (1) When an unauthorized payment or overpayment is discovered, a report, in triplicate, shall be prepared by the Accounting Officer concerned.
- (2) The original and duplicate shall be forwarded to the Comptroller of Accounts and the triplicate to the Auditor General.
- (3) The report required by paragraph (1) shall contain the following particulars: -
- (a) name, office and department of the officer overpaid;
 - (b) salary of the officer;
 - (c) nature of the unauthorized payment or overpayment;
 - (d) total amount overpaid;
 - (e) period to which overpayments relates;
 - (f) head, sub-head and numbers of vouchers on which the unauthorized payment or overpayment occurred and the dates of payment;
 - (g) explanation as to why the unauthorized payment or overpayment occurred;
 - (h) whether there is suspicion of fraud or other criminal act and whether the Police have been informed, and if not, why not;

- (i) whether the investigation of the unauthorized payment or the overpayment shows any defect in the existing system of internal check and control, and if not, why not;
- (j) the names of officers responsible for the unauthorized payment or overpayment;
- (k) the circumstances surrounding the unauthorized payment or the overpayment with sufficient information to establish carelessness or dereliction of duty;
- (l) a recommendation for recovery from the payee or by way of surcharge or write-off.

165. (1) When an unauthorized payment or an overpayment of expenditure charged to a Head in the Estimates of Expenditure is recovered in full in the same financial year as that in which it occurred, it shall be credited to the expenditure head and sub-head concerned.

(2) When the recovery is in respect of expenditure incurred in a previous financial year, it shall be credited to the relevant revenue head and sub-head.

(3) Where the whole amount cannot be recovered immediately or when recovery by installments is recommended, the amount overpaid shall be charged in the first instance to an advance account.

166. When an authorized payment or an overpayment is made from an Other Matters Account, the recovery of such payment shall be credited to the same head and sub-head from which the payment was made.

167. When unauthorized payments or overpayments have been debited to a personal advance account, steps shall be taken by the Accounting Officer to recover the amounts and to clear the advance account.

168. (1) Where an unauthorized payment or overpayment is made and the paying officer is at fault, a surcharge may be made by the Ministry of Finance.

(2) Where the Crown Agents make an unauthorized payment or a payment which does not relate to this country or about which there is insufficient information to enable the Comptroller of Accounts to identify the charge, the amount shall, with the approval of the Treasury be charged to an advance account pending investigation.

(3) Where an overpayment is made through no fault of the paying officer or the Crown Agents then the amount shall be charged to expenditure.

169. (1) Refunds of revenue which are due through improper collections shall be authorized by the Treasury.

(2) If a refund is made in the same year as the over-collection, the refund shall be debited to the appropriate revenue sub-head through the Advances "Revenue Refunded"

Account otherwise, refunds shall be debited to the Expenditure Vote "Refunds of Revenue", if relating to a previous year.

170. (1) Refund of Revenue which was correctly collected in the first place but due for refund shall be authorized by the officer empowered by Law to do so.

(2) If the refund is not authorized by Law, the prior approval of cabinet shall be obtained.

(3) Such refunds shall be charged to the appropriate expenditure sub-head except in the case of Income Tax refunds approval of Cabinet shall be obtained.

(4) P.A.Y.E. refunds shall be dealt with as though the refunds were being made in the year in which the over-collection was made.

PART X Adjustments

171. (1) Adjustments are required for inter-departmental transactions, the corrections of errors, the reallocation of items held in suspense and the writing off of losses.

(2) The method of making adjustments is described in Instruction 38 and the provisions of Instruction 107 shall also be observed.

172. (1) An accounting officer who accepts a debit against his votes or an adjustment voucher has the same responsibilities as if he were authorizing a payment voucher, and all instructions which apply to payment vouchers shall apply to adjustment debits.

(2) Where necessary, similar certificates must be given for work done or stores received.

(3) In all cases, a full explanation and justification for the transfer shall be given on the voucher.

173. Where an error is adjusted, such information shall be recorded on the voucher, which contained the error.

174. An accounting unit which on reconciling its records with those kept by the Comptroller of Accounts, discovers errors which require the preparation by such unit of adjustment vouchers, shall forward such reconciliation statement to the Comptroller of Accounts and shall attach thereto the relevant adjustment vouchers.

PART XI
Imprests

175. On application to the Treasury, an officer may be granted imprest if the Treasury considers it necessary for the proper functioning of his office
176. The Comptroller of Accounts is responsible for ensuring that all imprests are duly accounted for in accordance with the terms of their issue.
177. Redeemable imprests shall be retired on or before 31st December of each year by depositing the full amount of the imprest with the Comptroller of Accounts.
178. Irredeemable imprests are not required to be retired at the end of each year; but all payments from such imprest shall be brought to account in the year in which the transactions occurred.
179. Holders of irredeemable imprests are required to submit to the Treasury at the end of each year honor certificates attesting the amount of cash held at 31st December.
180. Where an imprest is issued for the purpose of meeting petty cash expenses an Imprest Cash Book in the form approved by the Treasury shall be kept and maintained in the manner directed by the Treasury.
181. No receipts of cash, other than that received when the imprest is issued and when sub-vouchers are redeemed, shall be entered in the Cash Book or included with the Imprest Cash.
182. Officers shall not utilize revenue received for meeting payments which are required to be made from the imprest cash.
183. (1) Payments from an imprest shall not be made except for the purpose for which the imprest was issued.
- (2) Payment of wages and salaries to regularly employed persons shall not be made from petty cash.
184. When it is impracticable to obtain receipts for petty disbursement a certificate of payment shall be given on the face of the voucher by the officer who spent the money disbursed.
185. An imprest issued to an imprest holder shall be 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.

186. Holders of redeemable imprests who are required to effect payments up to the last day of a year and find that such payments are too late for redemption in the usual way on the 31st December shall have payments adjusted by the Comptroller of Accounts through the Inter-departmental Adjustments submitted by the Accounting Officer for the month of December.
187. The sub-vouchers relating to each sub-head of expenditure and “Other Matters” account shall be numbered consecutively and the respective entries in the Cash Book numbered accordingly. The numbers of each sub-head shall start at 1 at the beginning of each year.
188. (1) Sub-vouchers shall be redeemed as often as necessary but not less than twice a month, and in respect of payment by Magistrates not less than once a week.
- (2) Before the close of the financial year all sub-vouchers on hand shall be charged to the particular Heads and Sub-heads.
189. (1) All sub-vouchers on hand at the close of the year must be attached to adjustment vouchers debiting the votes and “Other Matters” accounts of the year of payment and crediting “Head - Imprests, Sub-head..... Ministry of Finance.....”.
- (2) In the case of Magistrates, they shall be credited to “Head - Irredeemable Imprests, Sub-head -Magistrate (County)”.
- (3) The adjustment voucher shall be put through the Books of account in the usual way and forwarded to the Comptroller of Accounts as soon as possible after 31st December.
190. Imprest holders shall state against the relevant entries in the Imprest Cash Book that adjustment vouchers crediting the Imprest Account have been submitted to the Comptroller of Accounts, and shall mark in red on such adjustment vouchers “For redemption of Imprest – Chargeable to 19..... (i.e. year of payment of sub-vouchers) Account” and shall support such vouchers by a statement on which shall be listed the Adjustment Vouchers forwarded.
191. (1) When the Comptroller of Accounts receives the adjustment vouchers he shall cause to be prepared and dispatched to the imprest holders, a cheque for the total payments as shown by the supporting statements.
- (2) When the cheque is cashed by the imprest holder, the imprest cashbook shall be brought back to the amount originally issued.
192. (1) When sub-vouchers are being redeemed, the Imprest Cash Book shall be balanced.
- (2) The Imprest Cash Book shall not be balanced at the end of a month unless sub-vouchers are being redeemed or if the Imprest is being retired, or if the cash balance of an irredeemable imprest is being carried forward at the end of a year.

193. The Imprest Cash Book shall be checked at least once weekly and at the close of each month and the checking officer shall furnish a certificate in the following form: -

“Total Receipts	\$.....	Cash in hand	\$.....
Total Payments	\$.....	Sub-vouchers on hand	\$.....
Balance	\$.....	Vouchers of Transit	\$.....
		Amount of Imprest	\$.....

I certify that I have checked the imprest cashbook and found it to be correct as detailed above. I have also checked the cash on hand which agrees*/disagrees* with the balance as shown by the Cash Book.

Date.....
.....
 Checking Officer”

**Delete whichever is inapplicable*

194. (1) When an officer is handing over charge of an imprest he shall make arrangements for a responsible officer of his Department or of another Department, if an officer of his Department is not available, to check the imprest cash and sub-vouchers on hand with the officer appointed to take over.

(2) The Imprest Cash Book shall not be balanced off but the following information and certificates shall be inserted in the Cash Book: -

“Total Receipts	\$.....	Cash in hand	\$.....
Total Payments	\$.....	Sub-Vouchers on hand	\$.....
Balance	\$.....	Vouchers in Transit	\$.....
		Amount of Imprest	\$.....

I certify that I have this.....day.....19..... received from..... In the presence of imprest cash in the amount of Dollars and Cents which agrees*/ disagrees* with the balance shown above. I have also received unredeemed sub-vouchers totaling dollars and cents.

.....
 Officer taking over

We certify that the above is a true and correct statement and that the Cash and sub-vouchers on hand as detailed above were checked and received by In our presence.

.....
 Officer handing over

.....
 Officer checking

**Delete whichever is inapplicable.*

PART XII

Advances

195. (1) Accounting Officers shall ensure that the proper deductions are regularly made from the salaries or wages of officers or employees towards repayment of advances made to them.
- (2) Where the proper deduction is not made, the officer shall be called upon by the Accounting Officer to make the required deposits immediately.
- (3) An Accounting Officer shall only accept as evidence of the deposit of the outstanding amount, an official receipt for such deposit.
196. (1) Payments made on behalf of Other Governments, Administrations or Authorities shall be charged to advances only if instructions have been received from the Government, Administration or Authority concerned to make the payment and charge it to their accounts.
- (2) The authority for payment shall be quoted on the respective vouchers.
197. In cases where payments are made on behalf of Other Governments, Administrations or Authorities, regular monthly or quarterly statements shall be submitted to those Governments, Administrations or Authorities for acceptance, supported either by a certificate of correctness signed by the Auditor General.
198. In any case in where a payment is queried by the Government, Administration or Authority concerned, or in which acceptance is not notified within a reasonable time, the Comptroller of Accounts shall investigate the matter promptly.
199. (1) Any advances or payments not covered by the above instructions shall not be charged to Advances except on the authority of the Treasury.
- (2) Such authority shall not be given if the payment concerned is an expense which can only be recovered from Trinidad and Tobago expenditure votes and which is therefore a proper charge against expenditure in the first place.
200. Vouchers relating to advances shall indicate: -
- (a) the person to whom, or the account to which the advance is chargeable;
 - (b) the nature of the advance;
 - (c) the terms of recovery;
 - (d) the authority for the advance.
201. The Comptroller of Accounts shall keep a separate account card for each advance account.

202. (1) Each account shall be balanced at least once a year at the 31st December, and the balance shall be fully analyzed to show when the sums outstanding were advanced and whether any amounts have been outstanding for a longer period than the conditions of the advance allowed.
- (2) A copy of all such analyses shall be submitted to the Auditor General within three months of the end of the year concerned.

PART XIII

Deposits

203. (1) Deposits shall not be accepted unless thoroughly justified by these instructions or Treasury directives or any Law.
- (2) In particular, monies shall not be received from members of the public for safe custody
204. (1) All Accounting Officers and Heads of Departments receiving deposits shall maintain a Deposit Register in which shall be recorded under the name of the depositor, particulars of all deposits made or withdrawn.
- (2) Deposits and withdrawals shall be posted daily as required from the Cash Book
205. (1) Minor temporary deposits shall be recorded in a general Departmental Deposit Account.
- (2) Sufficient details of each deposit shall be given to ensure recognition of the withdrawal of the amount.
206. Receipt vouchers relating to deposits shall indicate clearly: -
- (a) the person or persons on whose behalf the deposit is made;
 - (b) the nature of the transactions;
 - (c) the necessity for placing the sum on deposit.
207. Withdrawals from deposit shall be supported by the receipt issued when the money was placed on deposit, or by a certified copy thereof.
208. When the withdrawal is for the whole amount of the deposit, the receipt shall be marked "Repaid" and attached to the withdrawal voucher.
209. In cases of partial withdrawals, the receipt or certified copy shall show the amount withdrawn and the number, date, head and sub-head of the withdrawal voucher.
210. In all cases of withdrawal, the number and date of the receipt and place of deposit shall be shown on the withdrawal vouchers. Accounting Officers or Heads of Departments must satisfy themselves that the money is actually on deposit before signing withdrawal vouchers.

211. (1) Accounting Officers or heads of departments responsible for deposits shall balance their Deposit Ledgers quarterly, or at such periods as the Treasury may from time to time direct and shall analyze fully all outstanding balances to show when each sum outstanding was deposited and whether it should properly remain on deposit.
- (2) A copy of such analyses at the end of a year shall be submitted to the Auditor General within three months of the end of the year concerned.
212. (1) Where special deposit accounts are to be maintained by Departments, the Accounting Officers or Heads of Department shall reconcile the balance of each Deposit Account at the end of each quarter with the corresponding balance in the accounts of the Comptroller of Accounts.
- (2) Departments shall prepare a reconciliation statement with details of the composition of the balance and such statement shall fully explain any difference between the departmental and Comptroller of Accounts balances of the account.
- (3) A copy of all such reconciliation as at the end of a year shall be submitted to the Comptroller of Accounts and the Auditor General within three months of the end of the year concerned.
- (4) Any deposit account for which the transactions are numerous shall be reconciled monthly with the accounts of the Comptroller of Accounts, or at such periods as may be determined by the Treasury.
213. (1) Unless the Treasury otherwise directs, all deposits which have remained unclaimed for three years shall be transferred to revenue.
- (2) Where an amount is allowed to remain on deposit for more than three years, the authority for retaining it on deposit must be stated on each subsequent analysis statement and the Treasury may, on written application by the claimant, refund any deposit transferred to revenue.
214. Departments which maintain special deposit accounts regulated by Law shall include in their departmental instructions such special rules governing deposits as may be approved by the Treasury from time to time.
215. The written authority of the Treasury is required to open an official Bank Account.
216. When an officer applies to the Treasury for authority to open a public or official Bank Account, he shall state in the application: -
- (a) his official designation;
 - (b) the estimated monthly cash turn-over;
 - (c) the necessity for opening the account;

- (d) the proposed title of the account (This should be that of the Ministry/Department/Division, unless the existence of other local accounts requires the addition of further distinguishing particulars);
- (e) the Bank proposed; and
- (f) the terms on which the bank is willing to keep the account; particulars being of any proposed arrangements for maintaining an average or minimum cash balance.

PART XIV **Bank Account**

217. Every officer authorized to keep a bank account shall, unless otherwise instructed, reconcile weekly and at the close of each month, the entries in the bank statement or passbook with those in his cashbook.
218. (1) At the end of each month a certificate of the bank balance signed by the Bank Manager shall be submitted by the officer with his monthly accounts accompanied by a reconciliation statement detailing all outstanding cheques.
- (2) Such statement shall explain any variation between the balance reflected in his cashbook and that shown in the bank certificate.
219. If a Bank Account is overdrawn without authority, the Officer responsible shall be called upon to refund any bank charges payable.
220. (1) District Revenue Officers and the Financial and Accounting Administration Division may in addition to Government cheques, cash cheques drawn by the Agricultural Credit Bank; the Water and Sewerage Authority; the Chairman, Board of Inland Revenue; County Councils; Marketing Board or other approved Statutory Bodies.
- (2) No cheques from bodies other than those enumerated in paragraph (1) may be exchanged for cash without the authority of the Treasury.
221. (1) If a cheque paid into a bank for collection is returned by the bank because of insufficient funds in the account of the drawer of the cheque, a report shall be made forthwith to the Receiver of Revenue (whether the value of the cheque has been made good or not), recording the full details of the dishonored cheque and the purpose for which it was tendered to Government.
- (2) Where necessary an advance account in the name of the official title of the Receiver of Revenue shall be debited with the amount of the cheque dishonored and a cheque issued by the Comptroller of Accounts to adjust the account, and when the drawer makes good the deficit, the advance account shall be cleared by crediting it with the amount.

PART XV
Safe Custody of Cash, Stamps, Receipt Books, Safes and Keys

222. (1) If a key-holder suspects that there has been interference with the keys or locks of a safe or strongroom in his charge, he shall immediately notify the other key-holder, if any.
- (2) The contents of the safe or strongroom shall be immediately transferred to another safe or strongroom
- (3) The transference of the contents shall be reported in writing immediately to the Comptroller of Accounts through the key-holder's Accounting Officer or Receiver of Revenue, giving a full explanation of the circumstances surrounding the transference.
- (4) The Comptroller of Accounts shall ensure that immediate steps are taken to have the locks altered and new keys made.

223. Strongrooms and reserve cash safes shall not be opened except by the authorized key-holders all of whom shall be present while the safe or strongroom is open.

224. In an office where cash in excess of \$100 is held overnight the proceeding set out in Instruction 54 for checking the cash balance and ensuring that it is put in the safe or vault shall be observed.

225. (1) When an officer is handing over charges of a safe, arrangements shall be made for a responsible officer of his Department to check the contents thereof with the officer appointed to take over; but where it is not possible for an officer of the Department to be present to witness the check, arrangements shall be made for an officer of another Department to be present and to be a witness to the handing over.

(2) The Cash Book or other books or account shall be balanced and certificates in the following form written therein: -

"I certify that I have this.Day of
.....19.... received from..... the keys of
the..... Safe in the presence of..... and found in
cash..... dollars and.....cents which amount agrees*/disagrees
with* the balance shown above.

.....
Officer taking over

We certify that the above is a true and correct statement and that the cash as above detailed was checked and received by..... in our presence.

.....
Officer handing over

.....
Officer checking.”

**Delete whichever is inapplicable.*

226. When the officer in charge of a safe or strongroom is unable by reason of illness or other cause to be present and another officer is appointed to take over charge of the safe or strongroom, the Accounting Officer or Receiver of Revenue or senior officer available shall, on receipt of the key from the absent officer and in the presence of the officer appointed to take over charge thereof, cause the contents of the safe to be checked by a responsible officer of the Department, certificates as above being signed by the taking-over officer and the Accounting Officer or the Receiver of Revenue or senior officer present and the Checking Officer.

227. (1) The absent officer shall forward the key to the safe or strongroom by hand in a sealed envelope.

(2) Such envelope and a letter explaining the reason why he is unable to report for duty shall be enclosed in another sealed envelope addressed to the Accounting Officer or Receiver of Revenue of his Department.

PART XVI **Boards of Survey**

(a) Cash and Stamps

228. (1) A Board of Survey shall consist whenever possible of three officers (including the Chairman), and of not less than two members.

(2) The officer in charge of the cash, bank balance and stamps shall be present during the survey.

229. The Chairman, Board of Inland Revenue, and other officers delegated by him shall make surprise surveys of cash in the custody of cashiers in the District Revenue Offices at least once a month.

230. (1) No cash transactions shall take place between the close of business at the end of the financial year and the meeting of the Annual Board of Survey.

(2) On other occasions, cash transactions shall cease until the Board has completed its survey.

231. (1) The Board of Survey shall: -

- (a) count the cash and stamps on hand, including cash and stamps in all strongrooms and safes;
- (b) compare the actual balance found with the balance on hand shown in the Cash Book and in the stamp register;
- (c) compare the bank balance shown in the Cash Book with that shown in a certificate of the balance obtained from the Bank and any necessary reconciliation effected;
- (d) report any difference to the Treasury;
- (e) count currency notes and coins in detail.

(2) When the cash under survey is that of an imprest holder, the Board shall satisfy itself that the balance on hand, plus paid vouchers entered in the cash book not yet reimbursed to the imprest holder, equals the authorized imprest and shall insert a note to this effect on the report.

232. If the survey takes more than one day, or if it is necessary for members of the Board or the officer whose cash is being counted to be absent from the office during the survey, the safe or cash boxes shall be sealed by the members of the Board, and the seal shall not be broken except in the presence of a member of the Board and the Officer.

233. Reports of Boards of Survey shall be prepared in duplicate and signed by each member; one copy shall be sent to the Treasury and the other to the Auditor General.

234. (1) Any surplus discovered by a Board of Survey shall be brought to account in the cashbook as a credit to Revenue Head..... Miscellaneous, Sub-head..... Sundry.

(2) Any shortage shall be made good by the officer responsible or charged to an advance account against his name pending investigation.

(3) A serious shortage shall be reported immediately to the Treasury and the Auditor General.

235. All officers checking cash shall identify each cheque on hand with the relative revenue receipt form issued and also satisfy themselves that such cheques were received subsequent to the last deposit made with the Comptroller of Accounts, District Revenue Office or Bank.

236. (1) Where no Board of survey has been appointed, officers responsible for cash shall ensure that as far as possible no cash is on hand at their offices at the close of the financial year.

(2) Where they have cash on hand at the close of the financial year, they shall furnish a certificate to the Accounting officer giving details of such cash or cheques.

237. The Treasury shall appoint Annual Boards of Survey on Stores.

238. Boards of Survey on Stores must not operate unless at least two members are present. They shall commence work on the first business day of the year unless otherwise arranged by the Treasury and continue without interruption from day to day until completion, but no longer than two weeks unless otherwise specified.

(b) Stores

239. (1) The checking of stores shall be apportioned by the Chairman among the officers serving on the Board, but all the officers shall be present at the same time in the storeroom or other place where the checking is being carried out.

(2) If the check of any item reveals a discrepancy between the stock and ledger balance, the stock shall be rechecked immediately in the presence of the Storekeeper by the Chairman and at least one member of the Board.

240. (1) If a loss of stores is discovered by a Board of Survey, it shall be included in a report of the Board.

(2) If the Chairman of the Board considers the loss to be unusual, he shall, without waiting for the completion of the survey report the loss to the Head of Department who, after investigation, shall report it to the Treasury and the Auditor General, and if necessary, to the Police.

241. The following procedure together with any other Treasury instructions shall be strictly observed: -

- (a) allocated Stores – detailed check;
- (b) unallocated Stores – twenty-five per cent of these stores at least, shall be checked completely without reference to the number of days involved;
- (c) unserviceable stores shall not be examined by Annual Boards;
- (d) each checking officer shall initial the ledger balances of all the items checked by him;
- (e) discrepancies or excesses must be recorded on the approved forms and their values given in the Report;
- (f) the storekeeper shall not move or issue stores during the survey except with the specific approval of the Chairman of the Board and shall segregate unserviceable, deteriorated and obsolete stores;
- (g) the storekeeper shall prepare receipt vouchers for excesses and issue vouchers for deficiencies, and these vouchers shall be signed by the Chairman of Board. The excesses and deficiencies shall then be entered by the storekeeper in his Stores' Ledger;
- (h) Excesses shall be taken on charge and deficiencies written off at the current prices. Any adjustment made shall be included in the accounts for the year. Authority for write-off of deficiencies shall be sought when the survey is completed;
- (i) The report shall include, in the case of unallocated stores, a statement showing the number of items checked, and what percentage this number represents of the total number of items in the ledger;

- (j) In the case of unallocated stores the more valuable and larger items shall be checked, and specific attention paid to fast moving items. An attempt shall be made to check all items which were not checked by either of the last two Boards of Survey, but a proportion of the items previously checked shall also be checked;
- (k) If it is not possible to check any items which were not checked by either of the last two Boards of Survey, those items shall be listed and reasons given why they could not be checked;
- (l) In the report the Board shall give its opinion on: -
 - (i) store accommodation;
 - (ii) arrangements of stock;
 - (iii) condition of stock;
 - (iv) existence of stock in excess of or insufficient for requirements;
 - (v) existence of obsolete stock;
- (m) the storekeeper's written explanation of discrepancies, endorsed by the Head of Department or other officer responsible for the store, must be furnished to the Board at the same time of the survey and must be attached as an Appendix to the Board's report;
- (n) the Board shall state whether the Storekeepers have been observing the checks laid down in the Regulations relating to Stores;
- (o) the report and all documents attached thereto shall be signed by all members of the Board;
- (p) the Board shall submit its report in triplicate to the Treasury not later than fourteen days after the survey has been completed.

PART XVII

Purchase of Stores and Materials

242. All Government stores and materials purchased locally shall be obtained from the appropriate contractors where contracts exist.

243. Where no contracts exist, the authority for the purchase of local stores shall be as provided for in Regulations made in pursuance of the Central Tenders Board Ordinance. Purchase of articles must under no circumstances be sub-divided into two or more portions so as to bring the purchases within the jurisdiction of a lower authority. If such a sub-division takes place the officer responsible may be surcharged by the Minister of Finance for any financial loss arising.

244. Accounting Officers or Heads of Departments when making local purchases not covered by a contract, shall ensure that: -

- (i) the article purchased is the lowest priced good quality article which meets the requirements of the Department concerned;
- (ii) any special discount allowed by the sellers have been obtained and have accrued to Government;
- (iii) payment for the articles is made within the discount period and that the discount is, in fact, deducted from the price;

- (iv) articles manufactured, produced or assembled in Trinidad and Tobago are purchased in preference to imported articles where local articles are superior or comparable to the imported articles in quality and price.

245. In inviting quotations for stores and materials, Accounting Officers and Heads of Departments shall observe the undermentioned principles closely: -
- (a) all the known principal agents for the type of articles required shall be invited to quote in writing so that the most favorable price can be obtained;
 - (b) complete specifications covering the articles required shall be supplied to tenders so that they will be in no doubt as to what is required;
 - (c) specifications shall allow tenderers a certain scope and shall not be framed in such a narrow way as to indicate that the Department has only one particular make or brand or article in mind.
246. In submitting their recommendations on tenders to the Central Tenders Board, Accounting Officers and Heads of Departments shall give an explanation in any case where the lowest priced tender is not recommended.
247. (1) When payments are made for stores and materials, the voucher shall bear a certificate that the price is the most advantageous obtainable and that the stores have been received and brought on charge.
- (2) Record of all stores purchased shall be kept either in the form of an inventory stores ledger or consumption record.

PART XVIII

Losses of Government Monies, Stamps and Property and write-offs

248. Minor shortages and surplus in cashiers' daily balances shall be recorded in the Till Books. Shortages must be made good and surpluses taken on charge to revenue. Cashiers' allowances shall be payable to cashiers according to scales approved by the Treasury from time to time. If the Till Books reveal consistent errors, the cashier must be warned and, if necessary, transferred to other duties. If any question arises as to the actual cash held by a cashier at the end of any day, the Till Book shall be regarded as the official record and the cashier shall be called upon to explain any case in which errors in the cash book should have thrown up shortages or surplus in the Till Book but such shortages or surpluses were not in fact thrown up.
249. In no circumstances may any officer withhold a report of any case in which theft, fraud, loss or misuse of public funds is known or suspected, even though restitution may have been made; nor shall any officer defer a report to enable restitution to be made.
250. (1) When the Treasury receives the report of a loss the amount involved shall be debited to a personal advance account in the name of the officer responsible for the loss.

- (2) If the loss represents: -
- (a) a shortage in a cashier's balance, the credit shall be to cash;
 - (b) a misappropriation of revenue, the credit shall be to the appropriate revenue sub-head;
 - (c) an irregular payment, the credit shall be to the vote originally debited with the payment;
 - (d) a loss of stamps, the credit shall be to revenue.

251. (1) When a loss is reported the Treasury shall make such investigations as are deemed necessary.

(2) If there is suspicion of fraud or other criminal act, the Treasury shall ensure that the Police have been called in.

(3) Every effort shall be made to establish responsibility for the loss, and to effect recovery.

252. The grant of approval by authorities for the writing-off of losses which may occur in respect of revenue, cash, irrecoverable advances, stores and other Government property shall be as follows: -

A. REVENUE NOT COLLECTED

- (i) individual items not exceeding \$1,000 (i) Authority of Treasury
- (ii) individual items in excess of \$ 1,000 (ii) Authority of Parliament

B. CASH LOSSES

- (i) not exceeding \$500 (i) Authority of the Treasury
- (ii) in excess of \$500 (ii) Authority of Parliament

C. STORES AND OTHER PROPERTY

1. Losses and deficiencies

- (i) where, as a result of a particular survey or verification, or loss by fraud, theft or negligence, the total amount involved exceeds \$1,000 (i) Authority of Parliament
- (ii) in other cases where the amount involved does not exceed \$1,000 (ii) Authority of the Treasury

2. *Unserviceable stores and equipment*

- (i) any unserviceable article, the original cost of which did not exceed \$500 (i) Authority of the Permanent Secretary of the Ministry concerned
- (ii) any unserviceable article, the original cost of which exceeded \$500 (ii) Authority of the Treasury

3. *Obsolete and redundant stores and equipment and stores equipment unserviceable as*

a result of neglect

Where stores and equipment become obsolete, redundant, or unserviceable as a result of Neglect, action to write-off such articles should be as at C (i) but must be taken only after the Treasury has instituted and completed investigations to establish whether a surcharge shall be made.

4. *Irrecoverable advances*

- | | |
|---|-------------------------------|
| (i) where the amount does not exceed \$1,000 | (i) Authority of the Treasury |
| (ii) where the amount is in excess of \$1,000 | (ii) Authority of Parliament |

253. When submitting applications for authority to write-off losses involving the amount of one thousand dollars or more, a draft note to Cabinet outlining the reasons for the request shall at the same time be forwarded to the Treasury.

PART XIX
Miscellaneous

254. Accounting forms for general use shall bear General Numbers and shall be issued under the authority of the Forms Committee.

255. (1) The pages of all account books shall be numbered

(2) If the numbers are not printed they shall be inserted in ink before the book is brought into use.

256. (1) All books of account shall written in ink.

(2) Ball-point pens may be used on those kept on the carbon duplicate system.

257. (1) On no account shall erasures be made or figures altered in any account book.

(2) Alterations shall be made by ruling out the erroneous entry neatly in ink and inserting the correct figure above it.

(3) All alteration shall be initialed by the officer responsible for the making of alteration

258. Officers are strictly forbidden to alter audited figures without the express permission in writing of the Auditor General.

259. Except in the case of Drawing Offices where they may be required for the preparation of maps and plans, the use of green ink or pencils in the transaction of official business is

restricted to the Audit Department, while the use of violet ink on official financial records is restricted to the Internal Audit Sections of Departments.

260. No Government money may be remitted out of Trinidad and Tobago without the prior approval of the Treasury.

APPENDIX I
(Instruction 121)

Where a person signs a bill of exchange as drawer, or endorser, or signs a promissory note as maker or endorser, his signature, if it be mark or in characters other than Roman, shall have no effect unless it is made in the presence of and attested by the Protector of Immigrants, or a Justice, Clerk of the Peace, Warden, Minister of Religion, medical practitioner or gazetted or subordinate police officer.

2. *An attestation shall be in the form following or to the like effect: -*

Signed in my presence this.....day of.....
19.... by....., a person known to me.

.....
Signature

3. *A person who attests a signature under this section shall satisfy himself as to the identity of the party signing and that he understands the nature and effect of the instrument.*

4. *A person shall not be capable of attesting a signature under this section if he has any personal interest in the bill or note or the proceeds thereof, or in any transaction therewith.*

