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**THE FINANCE ADMINISTRATION REGULATIONS, 2010**

**STATUTORY INSTRUMENT**

**2010, No. 10**

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(2) If there is a conflict between the provision of these Regulations and—

- (a) the other Act, the other Act prevails; and
- (b) the other regulation, these Regulations prevail.

#### 5. Duty of diligence and honesty by Accountant General, accounting officers and delegates

(1) In accordance with section 6(3) and (4) of the Act, the Financial Secretary and his delegates are accountable for discharging their responsibilities and exercising their powers under the Act and these Regulations and under any other Act or regulation in relation to financial administration with diligence and honesty and are subject to discipline under the applicable law for failing to do so.

(2) In accordance with section 7(7) and (8) of the Act, the Accountant General and his delegates are accountable for discharging their responsibilities and exercising their powers under the Act, these Regulations and the Treasury instructions and under any other Act or regulation in relation to financial administration with diligence and honesty and are subject to discipline under the applicable law for failing to do so.

(3) In accordance with sections 8(5) and 9(6) of the Act, an accounting officer and his delegates, including the Comptroller of Customs and his delegates and the Commissioner of Inland Revenue and his delegates, are accountable for discharging their responsibilities under the Act, these Regulations and the Treasury instructions and under any other Act or regulation in relation to financial administration with diligence and honesty and are subject to discipline under the applicable law for failing to do so.

#### 6. Form of documents

(1) Subject to the Act and these Regulations, accounts, instruments and other documents necessary or advisable for the administration of the Act and these Regulations shall be in the form prescribed by the Accountant General.

(2) The Minister may prescribe the form of—

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but does not include the last payment to the person, of salary, wages, an allowance, a reimbursement or a pension;

“services” means the supply of—

- (a) labour, time or effort, not involving furnishing a tangible end-product other than a report or goods or other tangible property produced or supplied incidental to the labour, time or effort but does not include the employment of a public officer;
- (b) insurance coverage or other similar services; or
- (c) electricity, telecommunications, water and other similar services and includes goods, products or other tangible property supplied in connection with electricity, telecommunications, water and other similar services;

“stamp” means a stamp as defined in the Stamp Act.

(2) Except when the context otherwise requires, a term defined in the Act has the same meaning in these Regulations.

### 3. Delegation

(1) Subject to paragraph (2), when a provision of these Regulations requires or permits the Minister, Financial Secretary, Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer or any other specified public officer to do a thing, the provision shall be interpreted to permit the Minister, Financial Secretary, Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer, or other specified public officer to delegate that thing to another public officer.

(2) The Accountant General shall not delegate his responsibilities under the following provisions—

- (a) prescribing forms under regulation 6(1) or any other provision of these Regulations relating to prescribing forms; or
- (b) regulation 8(1)(b).

(3) When an authority is delegated, the delegate is not permitted to further delegate the authority, unless the person delegating so permits, in which event the delegate may further delegate the authority in accordance with the permission.

“goods” means tangible personal property and software, whether on a CD-ROM or other tangible medium or as a download from the Internet or otherwise and includes services incidental to the supply of goods if the value of those services does not exceed the value of the goods;

“government bank account” means a bank account opened on behalf of the Government or for the deposit of public money;

“IFMS” means the Integrated Financial Management System consisting of the following inter-connected systems—

- (a) the “Free Balance” system in the Treasury;
- (b) the “ASYCUDA” system in the Customs Department;
- (c) the “SIGTAS” system in the Inland Revenue Department;
- (d) any other system added to the systems referred to in subparagraphs (a) to (c);

“imprest warrant” means an imprest warrant referred to in section 35 of the Act and in regulation 104;

“internal auditor” means an internal auditor in the Treasury;

“legal tender” means—

- (a) notes for any amount issued or deemed to have been issued by the Eastern Caribbean Central Bank that are legal tender; and
- (b) coins issued or deemed to have been issued by the Eastern Caribbean Central Bank that are legal tender for the payment of any amount not exceeding—
  - (i) \$10.00, in the case of coins of a denomination 25 cents or more, and
  - (ii) \$2.00 dollars in the case of coins of a lower denomination;

“payment for living, health or education purposes” to an individual includes—

- (a) payment of salary, wages or an allowance to the individual;
- (b) payment of a pension to the individual; and
- (c) payment of poor relief, a scholarship or any other similar payment to the individual, regardless of what it is called, intended to defray in whole or in part the living, health or education expenses of the individual,

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**ANTIGUA AND BARBUDA**

**THE FINANCE ADMINISTRATION REGULATIONS, 2010**

**2010, No. 10**

**THE FINANCE ADMINISTRATION REGULATIONS made in exercise of the powers contained in section 57 of the Finance Administration Act, 2006 No. 23 of 2006 .**

**PART I**

**PRELIMINARY**

**1. Short title**

These Regulations may be cited as the Finance Administration Regulations, 2010.

**2. Interpretation**

In these Regulations—

“Act” means the Finance Administration Act, 2006 No. 23 of 2006;

“commitment” means a commitment referred to in regulation 23(2) or (3);

“Comptroller of Customs” means the public officer appointed as such under the Customs;

“Commissioner of Inland Revenue” means the public officer appointed as such under section 3 of the Inland Revenue Administration Act and includes a public officer acting in the post of Commissioner of Inland Revenue;

“construction” means the construction, reconstruction, erection, installation, repair, renovation, extension or demolition of a building, structure or works and includes services such as mapping, drilling, soil testing, site preparation, excavation, demolition, maintenance and other similar activities furnished in connection therewith if the value does not exceed the value of the construction, reconstruction, erection, installation, repair, renovation, extension or demolition of the building, structure or works;

“department” means a department of Government and includes a branch of a department, a non-ministerial department and a Ministry or a service;

“fixed amount receipt” means a fixed amount receipt referred to in regulation 35;



(1) Subject to this regulation, the Accountant General may authorise the opening of suspense accounts incidental to the business of Government but such accounts shall be cleared without delay and in any event not later than 60 days.

(2) A suspense account in respect of expenditure may be opened only when the incidence of a charge is not known.

(3) A suspense account in respect of revenue may be opened only when it is uncertain where the revenue is to be credited.

(4) The Accountant General shall ensure that prompt action is taken to determine the incidence of the charge or the account to which the revenue is to be credited, as the case may be, so as to clear the suspense account.

## **27. Recording and payment or settlement of debts at year end**

(1) In accordance with section 41 of the Act, an accounting officer shall ensure that a debt incurred by the Government before the end of the financial year that remains unpaid at the end of the financial year—

- (a) is recorded, not later than the end of the financial year, as a charge against the appropriation to which it relates, as required by section 41(2) of the Act; and
- (b) is credited to a below the line deposit account.

(2) The accounting officer shall ensure that the necessary steps are taken to expedite the discharge or settlement of the debt within 30 days after the end of the financial year or such longer period as the Minister may authorise under section 41(3) of the Act.

(3) Payment may be made from the below the line deposit account for the purpose of paying or settling the debt in accordance with paragraph (1).

(4) The Accountant General shall close the below the line deposit accounts on the expiry of the period referred to in paragraph (2).

## **28. Improper attempts to prevent lapse of appropriation**

(1) The accounting officer shall ensure that no other action is taken, other than that permitted under section 41 of the Act and regulation 27, that would have the effect of preventing the lapse of an appropriation or part of an appropriation in respect of which he is the accounting officer.

(2) Without limiting the generality of paragraph (1)—

- (c) application to expend a reservation under a general warrant or a provisional general warrant.

(3) A different form may be prescribed under paragraph (1) or (2) for use manually or electronically.

## **7. Signing on behalf of Accountant General**

(1) Subject to these Regulations, the Accountant General may in the discharge of his responsibilities or in the exercise of his powers under the Act or these Regulations authorise in writing one or more public officers to sign on his behalf.

(2) The authorisation may be general or specific.

(3) A public officer shall not sign any document on behalf of the Accountant General except in accordance with a written authorisation under paragraph (1) or as authorised under a provision of these Regulations.

## **8. Reproduction of signatures**

(1) When under the Act or these Regulations anything is required to be signed by the Accountant General or a public officer, the signature shall be manual unless—

- (a) these Regulations require or permit the use of a reproduction of the signature; or
- (b) the Accountant General authorises in writing the use of a reproduction of the signature.

(2) An authorisation by the Accountant General to use a reproduction of a signature under paragraph (1)(b) may be general or specific and may permit the use of a reproduction by electronic or mechanical means.

(3) A public officer shall not use the reproduction of a signature except—

- (a) when required or permitted under a provision of these Regulations and in accordance with the requirements of that provision; or
- (b) in accordance with a written authorisation of the Accountant General under paragraph (1)(b).

## **9. Effect of electronic signature reproduced after person ceases to be a public officer, etc.**

A reproduction in electronic form of a signature of a public officer referred to in regulation 8(1)(a) or (b) reproduced on a document within 14 days after the public officer—

- (a) ceases to be a public officer; or
- (b) when the authorisation is by the title or office held by the public officer, ceases to hold the title or office;

is not invalid by reason only that the person ceases to be a public officer or to hold the public office.

## **PART II**

### **Government Bank Accounts General**

#### **10. Authority to open, operate and close bank accounts**

(1) In accordance with section 12(1) of the Act, a government bank account shall not be opened or operated within or outside Antigua and Barbuda except by or under the written authority of the Financial Secretary with the approval of the Minister.

(2) A government bank account shall not be opened or operated in Antigua and Barbuda except in a bank licensed under the Banking Act, 1991.

(3) The Financial Secretary shall not authorize any person other than the Accountant General or an accounting officer to open or operate a government bank account.

(4) In accordance with section 12(2) of the Act, the Financial Secretary may close or direct the closure of any government bank account and may give directions to the Accountant General or the accounting officer respecting the banking of the public money from the closed government bank account in another government bank account.

(5) The Accountant General or an accounting officer who receives a direction to close a government bank account or as to the banking of the public money from the closed government bank account in another government bank account shall without delay comply with it.

#### **Cash Books**

#### **11. Cash books to be maintained by Accountant General**

(1) The Accountant General shall ensure that a cash book in the form prescribed by the Accountant General is properly maintained for each government bank account operated by the Accountant General.

(2) The Accountant General shall ensure that all public money received by him is without delay brought properly to account in the cash book.

- (a) measures to reduce expenditure;
- (b) measures to identify sufficient money to meet the anticipated expenditures for the remainder of the year; or
- (c) both (a) and (b).

(3) In the case of a statutory expenditure account, "appropriate action" means notifying the Financial Secretary as to the anticipated insufficiency and the reason for it.

#### **23. Control of commitments**

(1) An accounting officer shall not enter into a contract or other arrangement providing for a payment that is to be charged to an appropriation, deposit or special fund, unless there is a sufficient balance available in the appropriation, deposit or special fund to discharge any debt that, under the contract or other arrangement, will be incurred during the financial year in which the contract or other arrangement is entered into.

(2) Without limiting the generality of paragraph (1), the accounting officer shall commit the appropriation, deposit or special fund without delay after there is an intention by the Government to incur a contractual liability to a person and steps have been taken that identify the person and the amount of the liability.

(3) The accounting officer may, in addition to committing an amount referred to in paragraph (2), commit an appropriation, deposit or special fund by any other amount.

#### **24. Charges incurred by external agents**

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

#### **25. Advance accounts**

(1) When, in accordance with section 35 of the Act, the Minister has approved an advance by advance warrant under his hand, the Accountant General shall open an account for the advance.

(2) The Accountant General is responsible for ensuring that the recipient of the advance complies with the conditions specified in the advance warrant and in these Regulations or Civil Service Regulations and that the advance is recovered within the time specified in section 35(4) of the Act.

#### **26. Suspense accounts**

by the Minister by provisional general warrant are credited against the corresponding services in the estimates for which provision is made in the appropriation Act.

## 20. Statutory expenditure accounting

An accounting officer, for a statutory expenditure for which he is accounting officer, is responsible for ensuring that the statutory expenditure account is up-to-date and shows clearly and accurately—

- (a) the amount included in the estimates for the item of expenditure classified in accordance with the estimates;
- (b) adjustments to the item of expenditure;
- (c) transfers to and from the item of expenditure;
- (d) payments made from the item of expenditure;
- (e) the actual balance in the item of expenditure;
- (f) commitments made against the item of expenditure; and
- (g) the available balance in the item of expenditure shown by detailed object code.

## 21. Reconciliation with supporting documentation

(1) After the IFMS is operational, the accounting officer shall ensure that the expenditure vote and statutory expenditure accounts on the IFMS are reconciled with their supporting documentation without delay after the end of each month.

(2) Until the IFMS is operational or during any period when it is not operational, the accounting officer shall ensure that the expenditure vote and statutory expenditure accounts are reconciled at least quarterly with the accounts of the Accountant General.

## 22. Expenditure review and appropriate action

(1) An accounting officer shall undertake a regular review of each expenditure vote account and each statutory expenditure account for which the accounting officer is designated accounting officer and, if it appears likely that there will be insufficient money to meet anticipated expenditures for the remainder of the year, the accounting officer shall take appropriate action.

(2) In the case of an expenditure vote account, “appropriate action” means—

## 12. Cash books to be maintained by accounting officer

(1) The accounting officer shall ensure that a cash book in the form prescribed by the Accountant General is properly maintained for each government bank account operated by the accounting officer.

(2) The accounting officer shall ensure that all public money received by him is without delay brought properly to account in the cash book.

### Overdrafts

## 13. Overdrafts by Accountant General

(1) The Accountant General shall ensure that a government bank account operated directly by the Accountant General is not overdrawn except to the extent permitted under section 48 of the Act.

(2) If a government bank account operated directly by the Accountant General is, or is expected to be, overdrawn to an extent greater than that permitted under section 48 of the Act, the Accountant General shall promptly—

- (a) report that matter to the Financial Secretary; and
- (b) take corrective action in accordance with the directions of the Financial Secretary.

## 14. Overdrafts by accounting officer prohibited

(1) When the Financial Secretary has delegated authority to operate a government bank account to an accounting officer, the accounting officer shall ensure that the government bank account is not overdrawn.

(2) The accounting officer shall check the bank balance regularly and, if a government bank account is, or is expected to be, overdrawn, the accounting officer shall promptly—

- (a) report that matter to the Financial Secretary; and
- (b) take corrective action in accordance with the directions of the Financial Secretary.

### PART III

### ACCOUNTS

## 15. Accounting unit

(1) There shall be an accounting unit in each department under the overall supervision of the accounting officer for the department.

(2) The accounting officer shall ensure that proper arrangements are made in the unit for the accounting to be done.

#### 16. Public money received to be properly accounted for

All public money received by or on behalf of the Government shall be properly accounted for in the form prescribed by the Accountant General.

#### 17. Form of accounts

(1) Accounts shall be maintained in the form prescribed by the Accountant General.

(2) Without limiting the generality of paragraph (1), the Accountant General may authorise accounts to be kept—

- (a) in bound or loose-leaf registers;
- (b) on photographic film or microfiche; or
- (c) on the IFMS or in a form that is readable by the IFMS if it is capable of reproducing information required in intelligible written form within a reasonable period of time.

#### 18. Accounts and accounting records kept in paper form

(1) The pages of all accounts kept in paper form must be serially numbered or ordered.

(2) A public officer shall not—

- (a) remove a card or loose-leaf used for keeping or storing accounting records in paper form with the intent of not replacing it; or
- (b) destroy a card or loose-leaf used for keeping or storing accounting records in paper form; unless he does so with the authority of the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or the accounting officer responsible for the accounting records, as the case may be.

#### 19. Expenditure vote accounting

(1) The accounting officer, for each expenditure vote for which he is designated accounting officer, is responsible for ensuring that the expenditure vote account for each financial year is up-to-date and shows clearly and accurately—

- (a) the amount of the expenditure vote in the appropriation Act approved by general warrant classified in accordance with the estimates;
- (b) the amount by which the expenditure vote is increased, and the amount of each new programme or project within the expenditure vote, by special warrant or by contingencies warrant, classified in accordance with the estimates prepared in connection with the warrant;
- (c) the amount by which the expenditure vote is increased, and the amount of a new programme or project in the expenditure vote, in the supplementary estimates approved by the House of Representatives in connection with the supplementary appropriation Act classified in accordance with the supplementary estimates as approved by supplementary warrant, taking into account any amount that has already been included in the expenditure vote by special warrant or by contingencies warrant under subparagraph (b);
- (d) the reservations of expenditures, if any, by general warrant, by supplementary appropriation warrant, or by notice under section 28(3) or 32(3) of the Act and any authorisation to expend the reservation;
- (e) virements made under section 33 of the Act;
- (f) reallocations made under section 34 of the Act;
- (g) adjustments to the expenditure vote;
- (h) transfers to and from the expenditure vote;
- (i) payments made from the expenditure vote;
- (j) total expenditures from the expenditure vote by detailed object code;
- (k) actual balance in the expenditure vote;
- (l) commitments made against the expenditure vote; and
- (m) the available balance shown by detailed object code within the expenditure vote.

(2) Paragraph (1) applies, with such modifications as are appropriate in the circumstances, to expenditures authorised by the Minister by provisional general warrant under section 29 of the Act.

(3) When, under section 29(4) of the Act, the appropriation Act has come into operation and the provisional general warrant has lapsed, the vote book shall be altered so that the expenditures authorised

(3) The Comptroller of Customs shall retain one copy of the information return and send the other two copies to the Accountant General.

(4) Every information return shall be checked by the Accountant General against his records and any discrepancy shall be promptly investigated and reported to the Director of Audit.

(5) The Accountant General shall retain one copy of the information return and send a copy of the information return with receipt acknowledged on it to the Comptroller of Customs, who shall retain the copy in his records.

**Issuing Pre-Printed and IFMS-Generated Fixed Amount Receipts**

**48. Issue of pre-printed fixed amount receipts**

The Comptroller of Customs shall issue pre-printed fixed amount receipts in ascending order of their serial numbers and shall stamp and initial each fixed amount receipt and its counterfoil or counterfoils.

**49. Issue of IFMS-generated fixed amount receipts**

The Comptroller of Customs shall issue IFMS-generated fixed amount receipts in ascending order of their serial numbers and shall stamp and initial each IFMS-generated fixed amount receipt at the time of issue.

**DIVISION 3**

**Receipts other than Stamps or Fixed Amount Receipts  
General Forms of Receipts**

**50. Definition of “receipt” for this Division**

In this Division, “receipt” means a receipt for public money, other than a stamp or fixed amount receipt.

**51. Form and content of receipts**

(1) A receipt shall be in the form prescribed by the Accountant General prescribes, which may be different when the receipt is a pre-printed form intended for manual use and when it is IFMS-generated.

(2) Each form of receipt shall include a place for—

- (a) the name of the person who pays the public money or on whose behalf the public money is paid;

(a) available money in an appropriation shall not be credited to a deposit or suspense account for the purpose of setting up any reserve to be used to meet future payments or for any other purpose; and

(b) stores shall not be drawn from unallocated stores or purchased for use before they are required so as to utilize balances in the expenditure vote account which would otherwise lapse at the end of the financial year.

**29. Improper attempt to permit over-expenditure of appropriation**

(1) An accounting officer shall ensure that no other action is taken that would have the effect of permitting the over-expenditure of an appropriation in respect of which he is the accounting officer.

(2) Without limiting the generality of paragraph (1), an expenditure properly chargeable to the account of a financial year shall not be deferred or placed in a suspense or other account for the purpose of avoiding an over-expenditure in the expenditure vote account for that financial year.

**30. Alteration of audited accounts and documents**

A person shall not alter any account or document audited by the Director of Audit without the consent in writing of the Director of Audit.

**31. Use of green pencil and ink**

A person shall not use a green pencil or green ink on account books or records, other than the Director of Audit, an employee of the Audit Office or a professional auditor engaged by the Director of Audit to audit the accounts of the Government.

**PART IV**

**Receiving Public Money Paid to Government**

**DIVISION 1**

**GENERAL**

**32. Public notice regarding receipts**

The Accountant General, the Comptroller of Customs, the Commissioner of Inland Revenue or an accounting officer shall display in each office where public money is paid to the Government a notice to the effect that every person who pays public money to the Government is entitled to an official receipt.

**33. Receipt to be given for all public money**

(1) The Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer who collects or receives public money on behalf of the Government from a person shall issue a receipt to the person.

(2) When the Accountant General receives public money from the Comptroller of Customs, the Commissioner of Inland Revenue or an accounting officer, he shall issue a receipt to that public officer.

**34. Types of receipts**

(1) A receipt for public money shall be in a form required under Division 3 of this Part.

(2) Paragraph (1) does not apply to—

- (a) a receipt in the form of a stamp that evidences—
  - (i) the payment of stamp duty under the Stamp Act or regulations or any other Act or regulation; or
  - (ii) an amount required to be paid in stamps under any Act or regulation; or
- (b) a fixed amount receipt that is required or permitted to be given as evidence of payment under an Act or the regulations under an Act.

**DIVISION 2****Fixed Amount Receipts****Forms of Fixed Amount Receipts****35. Form and content of fixed amount receipt forms**

(1) A fixed amount receipt form shall be in the form prescribed by the Accountant General, which may be different when the receipt is a printed form intended for manual use and when it is generated by the IFMS.

(2) Each fixed amount receipt form shall include—

- (a) the amount paid; and
- (b) a statement describing the nature of the payment.

- (c) remaining in stock together with their serial numbers.

**45. Taking books of fixed amount receipt forms apart**

A public officer shall not divide, take apart or otherwise disassemble a book of fixed amount receipt forms either before or after the fixed amount receipt forms are used, other than the Government Printer for the purpose of rectifying a book of fixed amount receipt forms.

**46. Retention and checking of counterfoils**

The Comptroller of Customs shall—

- (a) retain the book of counterfoils remaining after the fixed amount receipt forms have been used until the book has been checked by an internal auditor;
- (b) arrange without delay for an internal auditor to check the counterfoils in the book; and
- (c) return the book to the Accountant General without delay after it has been checked.

**47. Half-yearly information returns of books of fixed amount receipt forms**

(1) The Comptroller of Customs shall in each financial year make an information return in triplicate in the prescribed form to the Accountant General of books of fixed amount receipt forms recorded in his stock register—

- (a) from January 1 to June 30 and shall ensure that a copy of the information return is received by the Accountant General not later than the following July 7 or, if that day is not a business day, then on the next following business day; and
- (b) from July 1 to December 31 and shall ensure that a copy is received by the Accountant General not later than January 7 of the following year or, if that day is not a business day, then on the next following business day.

(2) The information return shall show the books of fixed amount receipt forms recorded in his stock register at the beginning and at the end of the periods referred to in subparagraph (1)(a) or (b), as the case may be, with particulars as to—

- (a) which books were used, partially used or unused; and
- (b) the serial numbers of the receipt forms or receipts in each of the books that were used, partially used and unused.

(4) The Government Printer without delay—

(a) shall—

(i) decide which of the books of fixed amount receipt forms that are returned—

(a) can be rectified;

(b) cannot be rectified; and

(c) need not be rectified if a certificate of the Director of Audit certifying the state of the book is attached;

(ii) rectify those that he decides may be rectified;

(iii) destroy those that he decides cannot be rectified; and

(iv) in any other case, obtain a certificate of the Director of Audit certifying the state of the book and attach it to the book; and

(b) shall notify the Director of Audit in writing about what he has done including when he has reprinted a book of fixed amount receipt forms that has the same sequence of numbers as a destroyed book.

(5) In determining whether to rectify a book of fixed amount receipt forms, the Government Printer shall consider whether there is a possibility that the proposed rectification may be misleading in the audit process and, if he has any doubt, he shall consult, and take the advice of, the Director of Audit.

#### **44. Stock register of Comptroller of Customs**

(1) The Comptroller of Customs shall maintain a separate stock register in the form prescribed by the Accountant General for each type of book of fixed amount receipt forms that he has in stock.

(2) The Comptroller of Customs shall ensure that each stock register is up to date and shows clearly and accurately particulars of the quantity of books of fixed amount receipt forms that are—

(a) received from the Accountant General together with their serial numbers and the date they were received from the Accountant General;

(b) issued together with their serial numbers, the date of issue and the public officer to whom they were issued; and

(3) Notwithstanding anything in this Division, when the amount for which a fixed amount receipt is given is changed, a fixed amount receipt form that is pre-printed may, at the direction of the Accountant General, be over stamped with another amount and, when it is so over stamped, it is deemed to have been pre-printed in that other amount.

#### **Pre-Printed Fixed Amount Receipts**

##### **36. Accountant General to order fixed amount receipts forms**

A public officer shall not order fixed amount receipt forms to be printed, other than the Accountant General.

##### **37. Additional requirements for pre-printed fixed amount receipt forms**

In addition to the requirements of regulation 35, a pre-printed receipt form shall—

(a) have a counterfoil or counterfoils, as determined by the Accountant General;

(b) at the time of printing be numbered serially in ascending order on the fixed amount receipt forms and on each counterfoil; and

(c) be bound into books.

##### **38. Stock register of books of fixed amount receipt forms in the Treasury**

(1) The Accountant General shall maintain a separate stock register in the form prescribed by the Accountant General for each type of book of fixed amount receipt forms that he has in stock.

(2) For the purposes of paragraph (1), a stock register is separate if it consists of separate entries on separate pages or folios even though all the entries are in the same book or document.

##### **39. Government Printer to advise Director of Audit when books of fixed amount receipt forms issued**

The Government Printer shall without delay advise the Director of Audit of the particulars of every issue of books of fixed amount receipt forms by sending him a copy of the issue voucher.

##### **40. Books of fixed amount receipt forms to be checked on receipt from Government Printer**

(1) The Accountant General shall without delay check to ensure that—

(a) the books of fixed amount receipt forms received from the Government Printer are in accordance with regulations 35 and 37 and are not otherwise faulty; and

(b) the quantity of books of fixed amount receipt forms specified by the Government Printer has been received.

(2) The Accountant General shall without delay return to the Government Printer any books of fixed amount receipt forms that are not in accordance with regulation 35 or 37 or are otherwise faulty.

(3) The Accountant General shall without delay report to the Director of Audit particulars of the books of fixed amount receipt forms that are returned to the Government Printer.

(4) The Government Printer without delay—

(a) shall—

(i) decide which of the books of fixed amount receipt forms that are returned—

(a) can be rectified;

(b) cannot be rectified; and

(c) need not be rectified if a certificate of the Director of Audit certifying the state of the book is attached;

(ii) rectify those that he decides may be rectified;

(iii) destroy those that he decides cannot be rectified; and

(iv) in any other case, obtain a certificate of the Director of Audit certifying the state of the book and attach it to the book; and

(b) shall notify the Director of Audit in writing about what he has done including when he has reprinted a book of fixed amount receipt forms that has the same sequence of numbers as a destroyed book.

(5) In determining whether to rectify a book of fixed amount receipt forms, the Government Printer shall consider whether there is a possibility that the proposed rectification may be misleading in the audit process and, if he has any doubt, he shall consult, and take the advice of, the Director of Audit.

#### 41. Stock registers to be up to date and to show certain information

The Accountant General shall ensure that each stock register of books of fixed amount receipt forms is up to date and shows clearly and accurately particulars of the quantity of books of fixed amount receipt forms that are—

(a) in accordance with regulations 35 and 37 or are not otherwise faulty together with their serial numbers and the date they were received from the Government Printer;

(b) issued together with their serial numbers, the date of issue and the public officer to whom they were issued and his department; and

(c) remaining in stock together with their serial numbers.

#### 42. Issue of books of fixed amount receipt forms

The Accountant General shall not issue books of fixed amount receipt forms to any person other than the Comptroller of Customs.

#### 43. Books of fixed amount receipt forms to be checked

(1) The Comptroller of Customs to whom books of fixed amount receipt forms are issued by the Accountant General shall—

(a) without delay after receipt from the Treasury, check that—

(i) each book of fixed amount receipt forms received from the Treasury is in accordance with regulations 35 and 37 and is not otherwise faulty; and

(ii) the quantity of books of fixed amount receipt forms specified by Accountant General has been received;

(b) return any books of fixed amount receipt forms that are not in accordance with regulation 35 or 37 or are otherwise faulty;

(c) ensure that he has the correct quantity of books of fixed amount receipt forms that are in accordance with regulations 35 and 37 and are not otherwise faulty; and

(d) sign the record required by the Accountant General evidencing that he has received that quantity of books of fixed amount receipt forms referred to in sub-subparagraph (a)(ii), returned any books referred to in subparagraph (b) and has the correct number of books referred in subparagraph (c).

(2) The Accountant General shall without delay return to the Government Printer any books of fixed amount receipt forms that are not in accordance with regulation 35 or 37 or are otherwise faulty.

(3) The Accountant General shall without delay report to the Director of Audit particulars of the books of fixed amount receipt forms that were returned to the Government Printer.



- (a) cancel it by writing the word “cancelled” on the face of the receipt and counterfoil or of each duplicate that bears the same serial number;
- (b) sign the face of the receipt and the counterfoil or each duplicate; and
- (c) securely attach the cancelled receipt to the counterfoil or duplicate in the book of pre-printed receipt forms.

#### **ISSUING IFMS-GENERATED RECEIPTS**

##### **70. IFMS-generated receipts to be issued in order of serial numbers, stamped and signed**

IFMS-generated receipts shall be issued by the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer in ascending order of their serial numbers and each shall be stamped and signed legibly at the time of issue by the person who issues it.

##### **71. Correction and cancellation of incorrect or spoiled IFMS-generated receipts**

- (1) An IFMS-generated receipt shall not be corrected by the person issuing it.
- (2) When an IFMS-generated receipt cannot be issued because it is incorrect or spoiled, the person who issues it shall—
  - (a) cancel the print out of the receipt by endorsing the word “cancelled” on the face of the print out of the receipt;
  - (b) sign the face of the print out of the receipt; and
  - (c) retain the print out of the receipt together with other cancelled printouts of receipts.

#### **COPY OF LOST RECEIPT**

##### **72. Copy of lost pre-printed or IFMS-generated receipt**

- (1) If—
  - (a) a pre-printed receipt or IFMS-generated receipt that has been issued is lost; and
  - (b) the person to whom the receipt was issued applies for a copy;

the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer, or the delegate of the person, who issued the receipt may furnish a true copy of the receipt certified as a copy or duplicate under his hand—

- (b) the amount paid;
- (c) a notation describing the purpose of the payment; and
- (d) the signature of the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue, accounting officer or other person giving the receipt.

#### **PRE-PRINTED RECEIPTS**

##### **52. Accountant General to order pre-printed receipt forms**

A person shall not order pre-printed receipt forms to be printed, other than the Accountant General.

##### **53. Additional requirements of pre-printed receipt forms**

In addition to the requirements of regulation 51, pre-printed receipt forms shall—

- (a) have a counterfoil or counterfoils or be capable of producing one or more duplicates;
- (b) at the time of printing be numbered serially in ascending order on the pre-printed receipt forms and on the counterfoil or on each duplicate; and
- (c) be bound into books.

##### **54. No receipt to be combined with other document**

A pre-printed receipt form shall not form part of another document such as a licence, permit, registration or customs entry or an application for a licence, permit, registration or other similar document.

##### **55. Pre-printed receipt forms to be used only for intended purpose**

A pre-printed receipt form that is designed for evidencing the receipt of public money for a specific purpose, in specified circumstances or by a specific department or branch of Government shall not be used for evidencing the receipt of public money for any other purpose, by any other department or branch of Government, as the case may be.

##### **56. Stock register of receipt books in the Treasury**

- (1) The Accountant General shall maintain a separate stock register in the Treasury in the form prescribed by the Accountant General for each type of book of pre-printed receipt forms that he has in stock.

(2) For the purposes of paragraph (1), a stock register is separate if it consists of separate entries on separate pages or folios even though all the entries are in the same book or document.

#### **57. Government Printer to advise on issue of books of pre-printed receipt forms**

The Government Printer shall advise the Director of Audit of the particulars of every issue of books of pre-printed receipt forms by sending him a copy of the issue voucher.

#### **58. Books of pre-printed receipt forms to be checked on receipt from Government Printer**

(1) The Accountant General shall without delay check to ensure that—

- (a) books of pre-printed receipt forms received from the Government Printer are in accordance with regulations 51 and 53 and are not otherwise faulty; and
- (b) the quantity of books of pre-printed receipt forms specified by the Government Printer has been received.

(2) The Accountant General shall without delay return to the Government Printer any books of pre-printed receipt forms that are not in accordance with regulation 51 or 53 or are otherwise faulty.

(3) The Accountant General shall without delay report to the Director of Audit particulars of the books of pre-printed receipt forms that are returned to the Government Printer.

(4) The Government Printer without delay—

- (a) shall—
  - (i) decide which of the books of pre-printed receipt forms that are returned—
    - (a) can be rectified;
    - (b) cannot be rectified; and
    - (c) need not be rectified if a certificate of the Director of Audit certifying the state of the book is attached;
  - (ii) rectify those that he decides may be rectified;
  - (iii) destroy those that he decides cannot be rectified; and
  - (iv) in any other case, obtain a certificate of the Director of Audit certifying the state of the book and attach it to the book; and

(a) which books were used, partially used or unused; and

(b) the serial numbers of the receipt forms and receipts in each of the books that were used, partially used or unused.

(3) The Comptroller of Customs, Commissioner of Inland Revenue or accounting officer shall retain one copy of the information return and send the other two copies to the Accountant General.

(4) Every information return shall be checked by the Accountant General against his records and any discrepancy shall be promptly investigated and reported to the Director of Audit.

(5) The Accountant General shall retain one copy of the information return and send a copy of the information return with receipt acknowledged on it to the Comptroller of Customs, Commissioner of Inland Revenue or accounting officer, who shall retain the copy in his records.

#### **67. Application of regulations 61, 62, 64, 65 and 66 to public officers in the Treasury**

Regulations 61, 62, 64, 65 and 66 apply, with appropriate modifications as the circumstances require, in relation to pre-printed receipt books taken by public officers in the Treasury from a stock register of Treasury as they do to the Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer.

### **ISSUING PRE-PRINTED RECEIPTS**

#### **68. Receipts to be issued in ascending order, stamped and signed**

(1) Pre-printed receipts shall be issued by the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer in ascending order of their serial numbers and each shall be stamped and signed legibly at the time of issue by the person who issues it.

(2) When a pre-printed receipt has a counterfoil, the person who issues the receipt shall enter the same information on the counterfoil and stamp and initial it at the time of issue.

(3) When a pre-printed receipt has a duplicate or duplicates, the person issuing the receipt shall ensure that the duplicate or duplicates are legible and shall stamp them at the time of issue.

#### **69. Correction and cancellation of incorrect or spoiled pre-printed receipts**

(1) A pre-printed receipt, counterfoil or duplicate shall not be corrected by the person issuing it.

(2) When a pre-printed receipt cannot be issued because it is incorrect or spoiled, the person who issued or was issuing the receipt shall—

**65. Information return of receipt books no longer required by reason of obsolescence, etc.**

(1) The Comptroller of Customs, Commissioner of Inland Revenue or accounting officer shall—

- (a) retain the unused and partially used books of pre-printed receipt forms (together with any receipts cancelled under regulation 69(2)) that he no longer requires by reason of obsolescence or any other cause, until they have been checked by an internal auditor;
- (b) arrange without delay for an internal auditor to check the books;
- (c) make an information return in triplicate in the form prescribed by the Accountant General of the books checked by an internal auditor setting out the serial numbers of the receipts in the unused books and, in the case of partially used books, the serial numbers of the receipts that are used and those that are unused;
- (d) retain one copy of the information return; and
- (e) return the unused and partially used books together with two copies of the information return to the Accountant General.

(2) The Accountant General shall retain a copy of the information return and send a copy of the information return with receipt acknowledged on it to the Comptroller of Customs, Commissioner of Inland Revenue or accounting officer, as the case may be, who shall retain the copy in his records.

**66. Half-yearly information returns of receipt books**

(1) The Comptroller of Customs, Commissioner of Inland Revenue or accounting officer shall in each financial year make an information return, in triplicate in the form prescribed by the Accountant General, to the Accountant General of books of pre-printed receipt forms recorded in his stock register—

- (a) from January 1 to June 30 and shall ensure that a copy of the information return is received by the Accountant General not later than the following July 7 or, if that day is not a business day, on the next following business day; and
- (b) from July 1 to December 31 and shall ensure that a copy is received by the Accountant General not later than January 7 of the following year or, if that day is not a business day, on the next following business day.

(2) The information return shall show the books of pre-printed receipt forms recorded in his stock register at the beginning and at the end of the periods referred to in subparagraph (1)(a) or (b), as the case may be, with particulars as to—

- (b) shall notify the Director of Audit in writing about what he has done including when he has reprinted a book of pre-printed receipt forms that has the same sequence of numbers as a destroyed book.

(5) In determining whether to rectify a book of pre-printed receipt forms, the Government Printer shall consider whether there is a possibility that the proposed rectification may be misleading in the audit process and, if he has any doubt, he shall consult, and take the advice of, the Director of Audit.

**59. Stock registers in Treasury to be up to date and to show certain information**

The Accountant General shall ensure that each stock register of books of pre-printed receipt forms is up to date and shows clearly and accurately particulars of the quantity of books of pre-printed receipt forms—

- (a) that are in accordance with regulations 51 and 53 and are not otherwise faulty together with their serial numbers and the date they were received from the Government Printer;
- (b) issued together with their serial numbers, the date of issue and the public officer to whom they were issued and his department; and
- (c) remaining in stock together with their serial numbers.

**60. Issue of receipt forms to Comptroller of Customs, Commissioner of Inland Revenue or accounting officer**

The Accountant General shall not issue books of pre-printed receipt forms to any person outside Treasury, other than the Comptroller of Customs, the Commissioner of Inland Revenue or an accounting officer who collects or receives public money on behalf of the Government .

**61. Books of pre-printed receipt forms to be checked**

(1) The Comptroller of Customs, the Commissioner of Inland Revenue or an accounting officer to whom books of pre-printed receipt forms are issued by the Accountant General shall—

- (a) without delay after receipt from the Treasury, check that—
  - (i) each book of pre-printed receipt forms received from the Treasury is in accordance with regulations 51 and 53 and is not otherwise faulty; and
  - (ii) the quantity of books of pre-printed receipt forms specified by the Accountant General has been received;

- (b) return any books of pre-printed receipt forms that are not in accordance with regulation 51 or 53 or are otherwise faulty;
- (c) ensure that he has the correct quantity of books of pre-printed receipt forms that are in accordance with regulations 51 and 53 and are not otherwise faulty; and
- (d) sign the record required by the Accountant General evidencing that he has received that quantity of books of pre-printed receipt forms referred to in sub-subparagraph (a)(ii), returned any books referred to in subparagraph (b) and has the correct number of books referred to in subparagraph (c).

(2) The Accountant General shall without delay return to the Government Printer any books of pre-printed receipt forms that are not in accordance with regulation 51 or 53 or are otherwise faulty.

(3) The Accountant General shall without delay report to the Director of Audit particulars of the books of pre-printed receipt forms that are returned to the Government Printer.

(4) The Government Printer without delay—

- (a) shall—
  - (i) decide which of the books of pre-printed receipt forms that are returned—
    - (a) can be rectified;
    - (b) cannot be rectified; and
    - (c) need not be rectified if a certificate of the Director of Audit certifying the state of the book is attached;
  - (ii) rectify those that he decides may be rectified;
  - (iii) destroy those that he decides cannot be rectified; and
  - (iv) in any other case, obtain a certificate of the Director of Audit certifying the state of the book and attach it to the book; and
- (b) shall notify the Director of Audit in writing about what he has done including when he has reprinted a book of pre-printed receipt forms that has the same sequence of numbers as a destroyed book.

(5) In determining whether to rectify a book of pre-printed receipt forms, the Government Printer shall consider whether there is a possibility that the proposed rectification may be misleading in the audit process and, if he has any doubt, he shall consult, and take the advice of, the Director of Audit.

## **62. Stock register of Comptroller of Customs, Commissioner of Inland Revenue or accounting officer**

(1) The Comptroller of Customs, Commissioner of Inland Revenue or accounting officer shall maintain a separate stock register in the form prescribed by the Accountant General for each type of book of pre-printed receipt forms that he has in stock.

(2) The Comptroller of Customs, Commissioner of Inland Revenue or accounting officer shall ensure that each stock register is up to date and shows clearly and accurately particulars of the quantity of books of pre-printed receipt forms—

- (a) received from the Accountant General together with their serial numbers and the date they were received from the Accountant General;
- (b) issued together with their serial numbers, the date of issue and the public officer to whom they were issued; and
- (c) remaining in stock together with their serial numbers.

(3) For the purposes of paragraph (1), a stock register is separate if it consists of separate entries on separate pages or folios even though all the entries are in the same book or document.

## **63. Taking books of pre-printed receipt forms apart**

A person shall not divide, take apart or otherwise disassemble a book of pre-printed receipts forms either before or after the receipts are used, other than the Government Printer for the purpose of rectifying a book of pre-printed receipt forms.

## **64. Retention and checking of counterfoils or duplicates in used pre-printed receipt books**

The Comptroller of Customs, Commissioner of Inland Revenue or accounting officer shall—

- (a) retain the book of counterfoils or duplicate receipts (together with any receipts cancelled under regulation 69(2)) remaining after the receipts in the book of pre-printed receipt forms have been used until the book has been checked by an internal auditor;
- (b) arrange without delay for an internal auditor to check the counterfoil or duplicate receipts and any cancelled receipts in the book of pre-printed receipt forms; and
- (c) return the book of pre-printed receipt forms and any cancelled receipts to the Accountant General without delay after they have been checked.

(1) When public money received by Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer is paid to the Accountant General, it shall be accompanied by—

- (a) the cash book; or
- (b) an IFMS-generated print out showing particulars of all receipts issued for the public money certified by the accounting officer.

(2) The Accountant General shall—

- (a) in the case of pre-printed receipts, verify the amount of the receipts recorded in the cash book against the public money received;
- (b) in the case of IFMS-generated receipts, verify the certified IFMS-generated print out against the public money received and retain the print out; and
- (c) issue to the accounting officer a receipt with the amount of the public money paid shown on it.

#### **89. When public money deposited in bank account operated directly by the Accountant General**

(1) When the Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer chooses to deposit the public money in a government bank account operated directly by the Accountant General, the Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer—

- (a) shall, without delay or in any event not later than the following business day, prepare a bank deposit slip in duplicate for the public money and make the deposit into the government bank account as directed by the Accountant General under section 11(b) of the Act;
- (b) if the deposit is made during banking hours, obtain evidence, such as the stamp of the bank and initials of the bank teller, on the duplicate bank deposit slip verifying the deposit of the public money in the government bank account; and
- (c) if the deposit is made by night deposit—
  - (i) place the public money and the deposit slip in duplicate in a night deposit bag and lock it;
  - (ii) place the locked bag and contents in the night depository of the bank; and
  - (iii) on the following business day, obtain evidence, such as the stamp of the bank and initials of the bank teller, on the duplicate bank deposit slip verifying the deposit of the public money in the government bank account.

(c) on departmental stationery; or

(d) on a photocopy of the counterfoil or duplicate of the pre-printed receipt, as the case may be.

(2) A copy of a receipt shall not be issued from a book of pre-printed receipt forms or from the IFMS.

(3) Regulation 111 applies, with such modifications as the circumstances require, to a request for the issue of a receipt by a person's representative as it applies to the making of payment to a person's representative.

### **DIVISION 4**

#### **Payment to Government by Cash, Negotiable Instrument or other Means**

#### **73. Prohibition on accepting unauthorised forms of payment**

A public officer shall not accept payment or part payment to the Government unless it is required or permitted under regulation 74, 75, 76, 77 or 78.

#### **74. Acceptance of payment in legal tender**

(1) The Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer who accepts payment—

(a) shall accept payment or part payment in legal tender; and

(b) may accept payment or part payment in coins that would be legal tender but for the fact that they exceed the amounts specified in the definition of "legal tender" in regulation 2.

(2) Before accepting payment or part payment in notes or coins that are legal tender, the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer who accepts payment shall examine the notes or coins to determine whether they are damaged or incomplete to such an extent as to be unacceptable and perform the checks required by the Accountant General to ascertain whether the notes or coins are counterfeit.

(3) Nothing in this regulation obliges the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer to accept in payment or part payment a note or coin that is damaged or incomplete or that he has reason to believe may be counterfeit.

**75. Payment in legal tender of the United States of America**

(1) Subject to paragraph (2), the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer who accepts payment—

- (a) shall accept payment or part payment at face value in notes that are legal tender of the United States of America if the law pursuant to which the payment is to be made provides that it may be made in a specified amount of dollars of the United States of America; or
- (b) may in any other case accept payment or part payment in notes that are legal tender of the United States of America for the amount in those notes that equals the equivalent amount in Eastern Caribbean dollars if the notes were exchanged by the Government's principal banker into Eastern Caribbean dollars including any commission that that banker may charge.

(2) Before accepting payment or part payment in notes that are legal tender of the United States of America, the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer who accepts payment shall examine the notes to determine whether they are damaged or incomplete to such an extent as to be unacceptable and perform the checks required by the Accountant General to ascertain whether the notes are counterfeit.

(3) Nothing in this regulation obliges the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer who accepts payment to accept in payment or part payment a note that is damaged or incomplete or that he has reason to believe may be counterfeit.

**76. Payment by negotiable instrument**

(1) Subject to paragraph (2), the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer may accept payment or part payment by negotiable instrument if—

- (a) the negotiable instrument is made payable to the order of the Accountant General, to the Government of Antigua and Barbuda or to a payee that the bank, into which the negotiable instrument is to be deposited, treats as equivalent to the Accountant General or the Government of Antigua and Barbuda;
- (b) the negotiable instrument is—
  - (i) a personal cheque that is—
    - (a) complete and regular on its face; and
    - (b) drawn on a bank in Antigua and Barbuda by a person whose name is not on the most current list referred to in regulation 79(2);

- (e) take steps to determine the responsibility, if any, of the person who accepted the cheque; and
- (f) where appropriate, take steps to collect the amount of the dishonoured cheque and the fee referred to in regulation 85.

**85. Fee for dishonoured cheques**

(1) The payor of a cheque that is given to the Government in payment and is dishonoured upon presentation for payment shall pay a fee to the Government equal to the total of \$100.00 plus the amount of the bank charges for dishonouring the cheque.

(2) The fee is a civil debt due the Government.

**86. Cheques not to be encashed by public officers**

A public officer who takes a cheque in payment to the Government shall not give cash for the cheque or for any part of it.

**DIVISION 5****ACCOUNTING FOR AND BANKING OF PUBLIC MONEY****87. Procedure for accounting for and banking public money**

The Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer who receives public money shall without delay—

- (a) after receiving it, record in his cash book the amount of the public money and the serial number of the receipts issued for it in ascending order of the serial numbers; and
- (b) either—
  - (i) pay the public money to the Accountant General and comply with regulation 88;
  - (ii) deposit the public money in a government bank account operated directly by the Accountant General and comply with regulations 89 and 90; or
  - (iii) in the case of an accounting officer, deposit the public money in an account operated by the accounting officer and comply with regulation 91.

**88. Verification by Accountant General of public money received**

**83. Procedure on dishonour of cheque deposited to account operated directly by Accountant General**

When a cheque given in payment to the Government—

- (a) is deposited in a government bank account operated directly by the Accountant General; and
- (b) is dishonoured on presentation for payment by reason of insufficient funds or any other reason;

the Accountant General shall without delay—

- (c) when the cheque was accepted by the Comptroller of Customs, Commissioner of Inland Revenue or accounting officer, notify that person that the cheque was dishonoured;
- (d) advise the person who gave the cheque that it has been dishonoured on presentation for payment or cause the Comptroller of Customs, Commissioner of Inland Revenue or accounting officer who accepted the cheque, to so advise that person and give particulars of the cheque and the reason for dishonour and demand payment;
- (e) take steps to determine the responsibility, if any, of the person who accepted the cheque; and
- (f) where appropriate, take steps to collect the amount of the dishonoured cheque and the fee referred to in regulation 85.

**84. Procedure on dishonour of cheque deposited to account operated by accounting officer**

When a cheque given in payment to the Government—

- (a) is deposited in a government bank account operated by an accounting officer; and
- (b) is dishonoured upon presentation for payment by reason of insufficient funds or any other reason;

the accounting officer shall without delay—

- (c) give notice to the Accountant General that a cheque has been dishonoured on presentation for payment and give name of the person and his contact information and particulars of the cheque and the reason for dishonour;
- (d) advise the person who gave the cheque that it has been dishonoured on presentation for payment and give particulars of the cheque and the reason for dishonour and demand payment;

- (ii) a certified cheque drawn on a bank within or outside Antigua and Barbuda;
  - (iii) a banker's draft or manager's cheque drawn on a bank within or outside Antigua and Barbuda;
  - (iv) an international postal note from outside Antigua and Barbuda or a postal order or money order from the Post Office of Antigua and Barbuda or of the United Kingdom, the United States of America, Canada or a member or associate member of the Organization of Eastern Caribbean States; or
  - (v) a traveller's cheque; and
- (c) the person who tenders the negotiable instrument in payment or part payment, on request—
- (i) presents photographic evidence of identity satisfactory to the person who accepts payment; and
  - (ii) furnishes information, such as local address, permanent address, telephone number, passport information or particulars of driver's licence.

(2) Whether or not the amount required to be paid to the Government is specified by law to be in Eastern Caribbean dollars or in dollars of the United States of America, the person who accepts payment shall not accept payment or part payment by negotiable instrument in dollars of the United States of America unless the amount of the negotiable instrument equals the equivalent amount in Eastern Caribbean dollars if the negotiable instrument were exchanged by the Government's principal banker into Eastern Caribbean dollars including any commission that that banker may charge.

(3) Notwithstanding sub-sub-subparagraph (1)(b)(i)(A), a personal cheque that is incomplete may be completed by the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer who accepts payment as permitted by the Bills of Exchange Act.

**77. Authorisation required to accept payment in other currency or by other negotiable instrument**

(1) The Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer who accepts payment may, subject to the consent and to such conditions in respect of the payment of commission on the exchange and the rate of exchange as may be imposed in writing by the Accountant General, accept payment or part payment in notes that are legal tender of a country or by negotiable instrument, other than as provided in regulation 74, 75 or 76, as the case may be.

(2) Before accepting payment or part payment in notes that are legal tender of a country referred to in paragraph (1), a person who accepts payment shall examine the notes to determine whether they are damaged or incomplete to such an extent as to be unacceptable and perform the checks required by the Accountant General to ascertain whether the notes are counterfeit.

(3) Nothing in this regulation obliges the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer to accept in payment or part payment a note that is damaged or incomplete or that he has reason to believe may be counterfeit.

#### **78. Acceptance of payment by direct debit, credit card or other similar means**

The Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer may accept payment to the Government by direct debit, credit card or other similar means, in such circumstances and on such conditions, as the Accountant General considers appropriate, including reimbursement by the payor of any amount by which the payment recovered by the Government is reduced by reason of the use of the direct debit, credit card or other similar means.

#### **79. Persons from whom a personal cheque may not be accepted**

(1) The Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer shall not accept a personal cheque, other than a certified personal cheque, from any person whose name is on the current list referred to in paragraph (2).

(2) The Accountant General shall make and maintain a list on the IFMS of persons from whom a personal cheque, other than a certified personal cheque, is not to be accepted in payment or part payment to the Government.

(3) The Accountant General may put a name on the list referred to in paragraph (2) if he is satisfied that—

- (a) a personal cheque by that person has on presentation for payment been dishonoured for insufficient funds or any other reason;
- (b) the person is bankrupt or insolvent; or
- (c) there is any other sufficient reason to do so.

(4) The Accountant General shall remove a name from the list referred to in paragraph (2) if—

- (a) he is satisfied—
  - (i) that the name was put on the list by mistake;

(ii) in the case of a personal cheque dishonoured upon presentation for payment by reason of insufficient funds or any other reason, that the circumstances that caused the cheque to be dishonoured have been rectified;

(iii) in the case of a person who is bankrupt or insolvent, that the person is no longer bankrupt or insolvent; or

(iv) in the case of another sufficient reason, that that reason is no longer sufficient; and

(b) when the name is on the list by reason of the person's having given a personal cheque dishonoured upon presentation for payment by reason of insufficient funds or any other reason, the person has paid the fee and bank charges under regulation 85 and has made any payments in respect of which a cheque that has been dishonoured was given.

(5) The Accountant General may make and maintain a list on the IFMS of persons whose names have been removed from the list referred to in paragraph (2).

(6) Any list of names maintained by the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue immediately before the coming into force of these Regulations for purposes similar to those for which a list is maintained under this regulation is deemed to be a list maintained under this regulation.

#### **80. Change for payments made in currency other than Eastern Caribbean dollars**

(1) Notwithstanding anything in this Division, but subject to paragraph (2), when a person makes payment in a currency other than legal tender, the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer who accepts payment may make change in legal tender.

(2) The Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer who accepts payment in notes that are legal tender of the United States of America may, at points authorized by the Accountant General, make change in those notes.

#### **81. Prohibition on substitution of one currency for another**

Except as provided in regulation 80, a person who accepts payment of public money shall not exchange, or permit any person to exchange, notes or coins in the currency received by or on behalf of the Government for notes or coins of another currency.

#### **82. Cheques to be crossed**

The Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer who accepts payment by cheque shall immediately upon receipt cross the cheque, or ensure that the cheque is crossed, by putting two parallel transverse lines across the face of the cheque.



- (c) special warrants;
- (d) contingency warrants;
- (e) virement warrants;
- (f) reallocation warrants;
- (g) supplementary appropriation warrants;
- (h) advance warrants;
- (i) imprest warrants.

(2) Interdepartmental warrants shall be numbered in ascending numerical order by department.

#### 102. Distribution of copies of warrants and reservations and updating IFMS

(1) Without delay after the Minister has signed any of the following warrants, notices of reservation or authorisations to expend, the Minister shall ensure that the IFMS is updated to reflect them and that a copy of each warrant, notice or authorisation is sent to the Director of Audit, the Accountant General and to each affected accounting officer—

- (a) the general warrant;
- (b) any provisional general warrant;
- (c) special warrants;
- (d) contingency warrants;
- (e) reallocation warrants;
- (f) supplementary appropriation warrants;
- (g) advance warrants;
- (h) imprest warrants;
- (i) each notice of reservation under section 28(3) of the Act in respect of a general warrant;
- (j) each authorisation to expend in accordance with the general warrant or notice of reservation under section 28 of the Act or the directions of the Minister under section 28(5)(b) of the Act;

(2) Any alterations on a bank deposit slip referred to in subparagraph (1)(a) shall be initialled by the person preparing the bank deposit.

#### 90. Verification by Accountant General of deposit

(1) When public money received by the Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer has been deposited in a government bank account operated directly by the Accountant General, the Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer shall without delay take the following to the Accountant General—

- (a) the duplicate bank deposit slip referred to in regulation 89(1)(b) or 89 (1)(c)(ii); and
- (b) either—
  - (i) the cash book in which the receipts for the public money are recorded; or
  - (ii) an IFMS-generated print out showing particulars of the receipts issued for the public money and certified by the Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer, as the case may be.

(2) The Accountant General shall—

- (a) in the case of pre-printed receipts, verify the bank deposit slip against the amount of the receipts recorded in the cash book;
- (b) in the case of IFMS-generated receipts, verify the bank deposit slip against the certified IFMS-generated print-out; and
- (c) retain the bank deposit slip and, in the case of subparagraph (b), the IFMS-generated print out and issue a receipt for them to the Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer.

#### 91. Reconciliation of bank accounts operated by accounting officer

(1) An accounting officer who operates a government bank account under the authority of the Accountant General shall at least monthly reconcile the balance in the government bank account as shown in the bank statement with the balance shown in the cash book for the government bank account.

(2) The accounting officer shall without delay—

- (a) prepare a reconciliation statement for the government bank account;

- (b) file the reconciliation statement with the Accountant General; and
- (c) produce to the Accountant General the bank statement and cash book upon which the reconciliation statement is based.

#### **DIVISION 6**

##### **Fees and Commissions Deducted at Source, Remission of Unpaid Money, Write-offs and Settlements of Claims by Government**

#### **92. Fees and commissions deducted at source under s. 15 of the Act**

(1) In accordance with section 15 of the Act, when the Minister by agreement or directive authorises the retention of a fee or commission for services to the Government in respect of one of its activities, the accounting officer who receives the money shall ensure that the retention of the fee or commission was authorised and furnish evidence of that fact to the Accountant General.

(2) The Accountant General shall ensure that the accounts of the Government reflect appropriately the amount of money before the deduction of the fee or commission and the amount of the fee or commission.

#### **93. Remission of unpaid money under s. 16 of the Act**

(1) An application for a remission under section 16 of the Act of a tax, fee or other amount, including interest or a penalty, that has not been paid shall be made to the Minister, through the Financial Secretary, by the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer with responsibility for the head of revenue in relation to which the remission is proposed to be granted.

(2) The application shall set out particulars of—

- (a) the tax, fee or other amount, including interest or penalties, if any, proposed to be remitted;
- (b) the conditions, if any, to which the remission is subject; and
- (c) any other information as the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer or the Minister considers appropriate.

(3) When a remission is granted under section 16 of the Act, the Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer shall without delay submit to the Accountant General—

- (d) every reimbursement received is correctly accounted for and paid into the Consolidated Fund.

#### **100. Monthly returns of arrears of revenue and monthly reports of recovery of arrears of revenue**

(1) The Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer shall, in respect of revenue for whose collection he is responsible, submit, not later than 15 days after the end of each month, to the Accountant General in the form and containing the information prescribed by the Accountant General, a return setting out the arrears of revenue separately for each of the following—

- (a) the reporting financial year; and
- (b) all previous financial years.

(2) If the day mentioned in paragraph (1) is not a business day, then the return shall be filed on the next following business day.

(3) A nil annual return shall be submitted by each Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer when no arrears of revenue have accrued in the financial year.

(4) A return may be in the form of a report from the IFMS.

#### **PART V**

##### **PAYMENTS OUT OF THE CONSOLIDATED FUND, CONTINGENCIES FUND, DEPOSIT AND SPECIAL FUNDS**

#### **Division 1**

##### **Warrants**

#### **101. Numbering of warrants**

(1) The following types of warrants issued in a financial year shall be numbered as a series in ascending numerical order in the order of issue—

- (a) the general warrant;
- (b) any provisional general warrant;

- (b) when a contract under which the public money is due and owing provides for the payment of interest at another rate;
- (c) to claims for reimbursement in respect of aid projects;
- (d) to an amount that is less than \$ 200.00; or
- (e) to an unauthorised payment or overpayment until notice of the overpayment is given to the person in receipt of the unauthorised payment or overpayment by the Accountant General.

(3) For the purpose of subparagraph (2)(e), the Accountant General or any person on his behalf may give written notice—

- (a) personally;
- (b) by handing it to, or leaving it with, an adult person at the place of business or residence of the person in receipt of the unauthorised payment or overpayment;
- (c) by letter sent by prepaid post addressed to the person at his address last known to the Accountant General; or
- (d) by any means of communication that furnishes a written acknowledgement of delivery.

(4) A notice sent in accordance with subparagraph (3)(c) is deemed to have been received by the person three days after the letter was posted.

#### **99. Claims for reimbursement to be made promptly**

When a project is financed on the basis that—

- (a) the public money or part of the public money for the project will be expended at first instance by the Government; and
- (b) the Government will be reimbursed by another government, agency of another government or other organization funding the project;

the accounting officer designated in respect of the expenditure shall ensure that—

- (c) every claim for reimbursement of the Government in respect of its expenditures is promptly submitted for reimbursement; and

- (a) evidence that the remission was granted by the Minister;
- (b) a statement of the conditions, if any, to which the remission is subject; and
- (c) a summary statement of the remission that complies with section 19(2) of the Act.

(4) The Accountant General shall ensure without delay that section 19(3) of the Act is complied with.

#### **94. Remission of penalty or forfeiture under s. 84(1)(d) of the Constitution**

When a penalty or a forfeiture of money that has not been paid has been remitted under section 84(1)(d) of the Constitution, the Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer shall in respect of the amount remitted submit evidence to the Accountant General that the remission was granted by the Governor-General and furnish a statement of the particulars of the remission.

#### **95. Write-offs under s. 17 of the Act**

(1) In accordance with section 17 of the Act, the Minister as designated authority or a public officer designated as a designated authority by directive of the Minister under section 17(3) of the Act may, in accordance with the delegation under section 17(4) of the Act, issue write-off certificates in respect of the debts and obligations that the designated authority considers to be uncollectible or the collection of which the designated authority considers not to be cost effective.

(2) The certificate shall be in the form the Accountant General authorises and shall contain a summary statement of the write off that complies with section 19(2) of the Act.

(3) The designated authority shall without delay send the certificate to the Accountant General, who shall without delay ensure that section 19(3) of the Act is complied with.

#### **96. Settlement of claims by Government under s. 18 of the Act**

(1) In accordance with section 18(5) of the Act, neither the Minister as designated authority nor a public officer who is a designated authority under section 18(3) of the Act shall settle a claim that exceeds or may exceed \$10,000 except on the advice in writing of the Attorney General.

(2) A claim is not settled unless the requisite releases and any other documents the Attorney General considers appropriate are executed.

(3) The designated authority shall prepare and submit to the Accountant General a summary statement of the amount of the claim that is written off that complies with section 19(2) of the Act.

(4) The Accountant General shall ensure without delay that section 19(3) of the Act is complied with.

## DIVISION 7

### Revenue Collection

#### 97. Duty to collect revenue and initiate write-offs

(1) This regulation applies except to the extent that an Act respecting the collection of revenue and any regulations under that Act makes other provision for the collection of revenue.

(2) The Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer shall ensure that he collects all revenue that he is responsible for collecting and all interest and penalties accruing due on it.

(3) The Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer shall, in respect of revenue for which he is responsible, ensure that—

- (a) sufficient records are made and maintained to be able to explain the public money owing to the Government or falling due to the Government in the course of the financial year and particulars of any interest and penalties;
- (b) notices or demands for payment of the public money owing to the Government including any interest and penalties are given to the appropriate person at the appropriate time in accordance with the Act, regulation, agreement or authority under which the public money is due or, if no date is specified, then in a timely manner;
- (c) appropriate reminder notices and further demands in respect of payment of the public money owing to the Government including any interest and penalties are issued from time to time;
- (d) when a fee for a licence, permit, registration, approval or other authorisation for the exercise of a privilege is due or about to fall due—
  - (i) wherever reasonable, general notification is published by such means as a newspaper of general circulation in Antigua and Barbuda, radio, television, letter, circular or other means that licences, permits, registrations, approvals or other authorisations for the exercise of a privilege or renewal of licences, permits, registrations, approvals or other authorisations is or will be required; and
  - (ii) such enforcement measures are taken, including requesting action by the police, as are reasonable in the circumstances, to ensure that the person ceases or does not commence the exercise of the privilege or that, if he does continue or commences to

exercise the privilege contrary to law, appropriate enforcement action will be taken, including the laying of criminal charges;

- (e) having regard to the amount and likelihood of recovery, collection of public money owing to the Government including any interest and penalties is actively pursued through the courts or otherwise as permitted by law;
- (f) subject to the discretion of the Director of Public Prosecutions, the prosecution of persons who have contravened the law in respect of which a fee for a licence, permit, registration, approval or other authorisation for the exercise of a privilege is due or about to fall due is commenced before the expiration of the limitation imposed by law and is proceeded with expeditiously; and
- (g) a record is made of the date and particulars of—
  - (i) every notice and demand for payment under subparagraph (b);
  - (ii) every reminder notice and further demand under subparagraph (c);
  - (iii) every notification under sub-subparagraph (d)(i);
  - (iv) every enforcement measure taken under sub-subparagraph (d)(ii);
  - (v) every step taken to collect public money owing to the Government under subparagraph (e); and
  - (vi) every prosecution that was commenced under subparagraph (f).

(4) The Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer, in respect of revenue for which he is responsible, shall initiate procedures under regulation 95 to have all or part of a particular amount of public money owing to the Government written off by a designated authority by reason of its being uncollectible or because the collection of the public money is not cost effective.

#### 98. Interest on overdue accounts

(1) In accordance with section 21(1) of the Act but subject to paragraph (2) of this regulation, interest shall be paid on public money due and owing to the Government at the rate of 1% per month.

(2) Paragraph (1) does not apply—

- (a) when in accordance with section 21(3) of the Act, another Act requires or authorizes the imposition of interest on public money due and owing to the Government;

(iii) where payment is made in advance of verification, that the claim for payment is reasonable; or

(b) in the case of any other payment, that the payee is eligible for or entitled to the payment.

#### **117. All payments to be by IFMS-readable payment instruction unless otherwise permitted**

All payment instructions shall be IFMS-readable and shall be transmitted electronically unless the Accountant General authorises the use of a payment instruction referred to in regulation 118(a).

#### **118. Forms of payment instructions**

The following forms of payment instructions may be used—

(a) a payment voucher in paper form prescribed by the Accountant General;

(b) an IFMS-readable instruction transmitted electronically.

#### **119. Contents of payment instructions; supporting documentation**

(1) A payment instruction shall set out the following—

(a) the person to whom payment is to be made;

(b) when the payment instruction is a payment voucher referred to in regulation 118(a), particulars of the basis of the payment such as dates, hours, numbers, quantities, distances and rates so as to enable them to be checked without reference to any other document;

(c) when the payment instruction is an IFMS-readable instruction referred to regulation 118(b), such particulars of the basis of the payment as may be included in the IFMS-readable instruction;

(d) the amount of the payment in numbers and, where the form permits it, in words;

(e) evidence, which may be in the form of an authorisation under regulation 190 to give the payment instruction, that the appropriate person has authorised the payment; and

(f) the expenditure classified in accordance with the estimates.

(2) The payment instruction shall be supported by the appropriate certificates and other documentation respecting the payment, including any authorisation to make payment to a representative of the person entitled to be paid.

(k) each notice of reservation under section 29(3) of the Act in respect of a provisional general warrant;

(l) each authorisation to expend in accordance with the provisional general warrant or notice of reservation under section 29(3) of the Act or the directions of the Minister under that section;

(m) each notice of reservation under section 32(3) of the Act in respect of a the supplementary appropriation warrant;

(n) each authorisation to expend in accordance with the supplementary appropriation warrant or notice of reservation under section 32(3) of the Act or the directions of the Minister under that section.

(2) When the Financial Secretary has signed a virement warrant referred to section 33 of the Act, he shall, without delay, send a copy to the Director of Audit, the Minister of Finance and the Accountant General.

(3) The Accountant General shall, without delay after receipt of a copy of a virement warrant referred to in paragraph (2), ensure that the IFMS is updated to reflect it.

#### **103. Expenditure of reserved money when no provision in warrant or notice**

(1) When an expenditure is reserved by—

(a) a general warrant;

(b) a provisional general warrant;

(c) a supplementary appropriation warrant;

(d) a notice under section 28(3) of the Act in respect of a general warrant;

(e) a notice under section 29(3) of the Act in respect of a provisional general warrant; or

(f) a notice under section 32(3) of the Act in respect of a supplementary appropriation warrant;

and no provision is made to authorise the expenditure in the warrant or notice or by direction of the Minister, the accounting officer designated in respect of the expenditure vote may apply to the Minister through the Financial Secretary in the form prescribed by the Minister for authority to expend the reservation.

(2) An application under paragraph (1) shall set out the reasons why the expenditure of the reservation is necessary.

(3) When the expenditure of a reservation is authorised, a copy of the direction of the Minister to expend the reservation shall be sent to the Director of Audit, Financial Secretary, the Accountant General and the affected accounting officer.

(4) When the expenditure of a reservation is not authorized by the Minister, the Financial Secretary, the Accountant General and the affected accounting officer shall be so notified.

#### **104. Imprest warrants**

(1) In accordance with section 35 of the Act, the Accountant General may, on the authority of an imprest warrant under the hand of the Minister, issue imprests—

- (a) to an accounting officer for the purpose of permitting him to make payments of small amounts that cannot be conveniently made through the Treasury; or
- (b) to the Accountant General for use in the Treasury, the Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer permitting him to retain a cash float for making change.

(2) An imprest is subject to the conditions imposed under the warrant or by the Accountant General.

(3) The Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer to whom an imprest is issued by the Accountant General shall—

- (a) use the imprest only for the purpose for which it was issued;
- (b) comply with the conditions, if any, to which it is made subject in the warrant or by the Accountant General; and
- (c) in accordance with section 35(2) of the Act, retire the imprest not later than the end of the financial year in which the imprest was issued or, if an earlier date is specified in the imprest warrant or by the Accountant General, not later than that earlier date.

(4) The Accountant General shall maintain an account for every imprest issued to an accounting officer.

(5) The Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer in receipt of an imprest, other than an imprest for a cash float for making change, shall, in the form required by the Accountant General keep an account for each imprest in which shall be recorded—

## **DIVISION 4**

### **Payment for Construction, Goods, Services and other Purposes**

#### **114. Application of this Division**

This Division applies to all payments made from—

- (a) the Consolidated Fund other than those required or permitted to be made under Division 5 and Division 6;
- (b) a deposit; or
- (c) a special fund except to the extent that—
  - (i) the Minister under sections 43(2) or (3) of the Act has made other provisions; or
  - (ii) section 44 of the Act applies.

#### **115. Payments to be on authority of Accountant General or accounting officer**

Every payment made shall be made on the authority of the Accountant General or an accounting officer.

#### **116. Certification of payment for construction, goods or services and other purposes**

A payment shall not be made out of the Consolidated Fund, a deposit or a special fund unless, in addition to a payment instruction and any other certification required under these Regulations, an accounting officer certifies—

- (a) in the case of a payment for construction, the supply of goods or the rendering of services, whether or not the Procurement and Contracts Administration Act, 2006 and Regulations applies to the procurement, and—
  - (i) that the construction has been done, the goods supplied or the services rendered, as the case may be, and that the price charged is according to the contract or, if not specified by the contract, is reasonable;
  - (ii) where, pursuant to the contract, a payment is to be made before the completion of the construction, the delivery of the goods or the rendering of the services, as the case may be, that the payment is according to the contract; or

(4) An accounting officer who is uncertain about whether the representative is authorised to receive payment on behalf of a person may require the representative to enter into an agreement to indemnify the Government in the event that it is found that the representative was not authorised to receive the payment.

(5) This regulation does not affect the application of any Act that provides for payment by the Accountant General of money to any person that was owing to a person who is deceased.

### **112. Manual operation of financial information IFMS when computer IFMS not operational**

(1) Notwithstanding anything in Division 4, 5 or 6, the Financial Secretary may authorise the operation of the IFMS, or any part of the IFMS, manually when—

- (a) the IFMS or the part of the IFMS is not operational; and
- (b) the Accountant General considers that it is inadvisable to wait until the IFMS or part of the IFMS resumes operation.

(2) The Accountant General shall at all times have in place everything necessary including procedures and documents to comply with paragraph (1).

(3) The Accountant General shall, in consultation with the Financial Secretary, establish, and revise from time to time as necessary, protocols for updating the IFMS after any period when the circumstances referred to in paragraph (1) have occurred and such protocols shall include a protocol for identifying the data as an update.

(4) Without delay after the IFMS is, or the part of the IFMS is, again operational, the Accountant General shall ensure that the IFMS is updated in accordance with protocols established under paragraph (3).

### **113. When payee does not collect a payment**

(1) When payment under Division 4, 5 or 6 is uncollected by a payee before the expiration of 3 months or the end of the financial year, whichever is the earlier, the Accountant General shall, at the expiry of 3 months or the end of the financial year, credit the uncollected payment to the appropriate deposit account established for the purpose.

(2) When the payee claims an uncollected payment referred to in paragraph (1), the Accountant General shall prepare a payment instruction to charge the deposit account to which it was credited.

- (a) the amount of the imprest and the date it was received;
- (b) every payment made out of the imprest and the date it was made;
- (c) the balance remaining in the imprest; and
- (d) the amount of each replenishment of the imprest and when the replenishment was received.

(6) The Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer in receipt of an imprest for a cash float for making change shall, in the form required by the Accountant General maintain, an account for each imprest in which shall be recorded the amount of the imprest.

(7) The Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer may obtain replenishment of an imprest, other than an imprest for a cash float for making change, by submitting to the Accountant General the imprest account referred to in paragraph (5) and such other supporting documentation as the Accountant General requires.

## **DIVISION 2**

### **Payment of Remissions, Refunds and Settlement of Claims against Government**

#### **105. Remissions of money paid under s. 16 of the Act**

(1) An application for a remission under section 16 of the Act of a tax, fee or other amount including interest or a penalty that has been paid shall be made to the Minister, through the Financial Secretary, by the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer with responsibility for the head of revenue in relation to which the remission is proposed to be granted.

(2) The application shall set out particulars of—

- (a) the tax, fee or other amount, including interest or penalties, if any, proposed to be remitted;
- (b) the conditions, if any, to which the remission is subject; and
- (c) such other information as the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer or the Minister considers appropriate.

(3) When a remission is granted under section 16 of the Act, the Comptroller of Customs, Commis-

sioner of Inland Revenue or an accounting officer shall without delay submit to the Accountant General—

- (a) evidence that the remission was granted by the Minister;
- (b) a statement of the conditions, if any, to which the remission is subject; and
- (c) a summary statement of the remission that complies with section 19(2) of the Act.

(4) The Accountant General shall ensure without delay that section 19(3) of the Act is complied with.

(5) A remission under this regulation shall be paid as a refund under section 38 of the Act and regulation 107.

#### **106. Remissions of penalty or forfeiture under s. 84(1)(d) of the Constitution**

When a penalty or a forfeiture of money that has been paid is remitted under section 84(1)(d) of the Constitution, the Accountant General shall refund the amount remitted in accordance with section 38 of the Act and regulation 107.

#### **107. Refunds under s. 38 of the Act**

In accordance with section 38 of the Act, the Accountant General may refund from the Consolidated Fund all or part of any money received by the Government—

- (a) that is erroneously paid or collected; or
- (b) that is a drawback, rebate or other amount required or permitted to be refunded under any law.

#### **108. Settlement of claims against Government under s. 39(5) of the Act**

(1) Subject to money being available for the purpose, the Accountant General may pay a claim referred to in section 39(5) of the Act.

(2) As a condition of payment the Attorney General may require the execution of releases and other documents that he considers appropriate.

#### **109. Settlement of claims against Government under s. 39(3) of the Act**

(1) Subject to money being available for the purpose and in accordance with section 39(3) of the Act, the Minister as designated authority or a public officer who is a designated authority by directive

of the Minister under section 39(1) of the Act may in accordance with the delegation under section 39(2) of the Act enter into agreements to settle claims against the Government.

(2) A claim that exceeds \$10,000 is not settled except on the advice in writing of the Attorney General.

(3) A claim is not settled unless the requisite releases and any other documents the Attorney General considers appropriate are executed.

### **DIVISION 3**

#### **General Provisions Respecting Payment under Division 4, 5 or 6**

#### **110. Application of this Division**

This Division applies to payments made under Division 4, Division 5 and Division 6.

#### **111. Payment to representative of person entitled to receive payment**

(1) Subject to paragraphs (4) and (5), an accounting officer who is requested to make payment to a representative of a person entitled to receive payment shall take all reasonable steps to ensure that he is making payment to the authorised representative of that person.

(2) An authorisation shall be in writing, shall be regular on its face and, subject to paragraph (4), may be in the form of—

- (a) a power of attorney, authority, direction or order to pay conferring authority on the person's representative to receive payment signed by the person entitled to receive payment;
- (b) letters of administration, with or without will annexed, or letters probate, in the case of a deceased person;
- (c) the direction of a trustee in bankruptcy, in the case of a bankrupt person;
- (d) the direction of a liquidator or other person authorised by law, in the case of an insolvent person;
- (e) the direction of a parent or guardian of a minor entitled to receive payment; or
- (f) the direction of a person authorised by law to act on behalf of any other person.

(3) The accounting officer who gives the payment instruction shall keep the original or a certified or notarial copy of the document authorising payment to be made to the representative.



(7) The Chief Establishment Officer or the accounting officer for the Department of Labour, as the case may be, shall send the circulation note and the verified calculations to the Cabinet.

(8) The Cabinet shall make the award it considers appropriate and shall send the circulation note and the approved calculations to the Chief Establishment Officer or the accounting officer for the Department of Labour, as the case may be

(9) The Chief Establishment Officer or the accounting officer for the Department of Labour, as the case may be, shall send the circulation note and approved calculations to the Accountant General.

(10) The Accountant General shall make payment of either the pension or gratuity or both the pension and gratuity in accordance with the circulation note and approved calculations.

**137. Circulation note in relation to Governor General, members of Parliament, etc.**

(1) The public officer responsible under Column 1 of the table set out in regulation 136 for the Governor General, a Member of Parliament, a judge, the Director of Public Prosecutions or an attorney-at-law in his Office who is eligible for either a pension or gratuity or both a pension and gratuity shall complete a circulation note and send it to the Accountant General.

(2) The Accountant General shall calculate either the pension or gratuity or both the pension and gratuity and shall send the circulation note and calculations to the Director of Audit for verification.

(3) After verifying the calculations of the Accountant General, the Director of Audit shall return the circulation note and the verified calculations to the Accountant General.

(4) The Accountant General shall make payment of either the pension or gratuity or both the pension and gratuity in accordance with the circulation note calculations.

**DIVISION 7**

**Forms of Payment, Right of Set off and Related Matters**

**SUBDIVISION 1**

**PAYMENT**

**138. Payments to be made by cheque; exceptions**

(1) Subject to paragraph (2), all payments by the Government from the Consolidated Fund, the Contingencies Fund, a deposit or a special fund shall be made by cheque.

**120. Certification of payment instructions**

An accounting officer who signs or authorises a payment instruction certifies that the information set out in the payment instruction is correct and complete.

**DIVISION 5**

**Payment of Salaries, Wages, Emoluments, Allowances and Reimbursable Expenses**

**SUBDIVISION 1**

**Payment of Salaries, Allowances and Reimbursements of Public Officers and Contract Officers and Wages, Allowances and Reimbursements of Persons Paid an Hourly Wage**

**121. Application of this Subdivision**

In this Subdivision, “contract officer” means a contract employee of the Government, other than a person who is paid an hourly wage.

**122. Responsibilities of Chief Establishment Officer**

The Chief Establishment Officer shall—

- (a) be responsible for the due administration of the Civil Service Regulations and the laws in respect of the payment of salaries, allowances and reimbursements to public officers and contract officers under his jurisdiction;
- (b) without delay furnish to the accounting officer of the department where a public officer or contract officer is employed and to the Accountant General all information relevant to the employment of the public officer or contract officer, including particulars of appointments, acting appointments, confirmations, promotions, dismissals and other similar matters; and
- (c) keep a central personnel file on each public officer and contract officer in which shall be recorded clearly and accurately up-to-date particulars relating to the employment of the public officer and contract officer.

**123. Responsibilities of department head**

(1) Each department head shall keep a personnel file containing the particulars of the employment of each public officer and contract officer in his department including—

- (a) each post held and the date he commenced holding it and the date he or she ceased to hold it;
- (b) any other post in which he acts or to which he is assigned;
- (c) the rate of salary and any allowance payable under subparagraph (a) or (b);
- (d) the deductions required by law to be made from his salary and the amount of each deduction;
- (e) the date on which an increment of salary becomes payable;
- (f) the leave due and taken, its type and amount and whether it is paid or unpaid; and
- (g) absences other than leave.

(2) The department head shall without delay furnish such information as may be required by the Chief Establishment Officer relating to the employment and the salaries, allowances and reimbursable expenses of each public officer in his department including—

- (a) the person's resignation;
- (b) the person's death;
- (c) particulars of the leave that a public officer has taken;
- (d) absences from service other than leave;
- (e) the person's intention to take extended leave whether paid or unpaid;
- (f) the person's secondment.

(3) When a public officer or contract officer is transferred from one department to another, the head of the department making the transfer shall, through the Chief Establishment Officer, forward the personnel file of the employee to the head of the department to which he is transferred.

**124. Responsibilities of Accountant General**

The Accountant General shall keep a personnel file for each public officer and contract officer containing the particulars relating to the appointment of the person and to payment of salary, allowances and reimbursable expenses.

**125. Responsibilities of department head relating to payroll**

COLUMN 1  
**Public Officer Responsible**

COLUMN 2  
**Person Eligible to Receive a Either a Pension, or Gratuity or Both**

Registrar of the High Court  
Accounting Officer for the Department of Legal Affairs

Former Judge  
Former Director of Public Prosecutions or an Attorney-at-Law in his Office

Chief Establishment Officer

Former Public Officer or Contract Employee

Accounting Officer for the Department of Labour

A Person Paid an Hourly Wage

**136. Circulation note in relation to public officers, contract officers and persons paid an hourly wage**

(1) The Chief Establishment Officer, in the case of a public officer and a contract officer and the accounting officer for the Department of Labour, in the case of a person paid an hourly wage, who is eligible for either a pension or gratuity or both a pension or gratuity, as the case may be, shall prepare a circulation note and submit it to the Cabinet.

(2) The Cabinet shall—

- (a) consider the circulation note and shall decide whether it approves or disapproves the grant of a either a pension or gratuity or both a pension and gratuity to a public officer, contract employee or person paid an hourly wage; and
- (b) shall return the circulation note with its decision to the Chief Establishment Officer or the accounting officer for the Department of Labour, as the case may be.

(3) The Chief Establishment Officer or the accounting officer for the Department of Labour, as the case may be, shall send the circulation note to the Accountant General.

(4) The Accountant General shall calculate either the pension or gratuity or both the pension and gratuity and shall send the circulation note and calculations to the Director of Audit for verification.

(5) After verifying the calculations of the Accountant General, the Director of Audit shall return the circulation note and the verified calculations to the Accountant General.

(6) The Accountant General shall send the circulation note and the verified calculations to the Chief Establishment Officer or the accounting officer for the Department of Labour, as the case may be.

COLUMN 1  
**Public Officer Responsible**

Accounting Officer of the Department of Legal Affairs  
Accounting Officer of the Department of Legal Affairs

COLUMN 2  
**Official**

A Judge  
The Director of Public Prosecutions  
and an Attorney-at-Law in his Office

**133. Responsibilities of Accountant General and payments by payment instruction**

Regulations 130 to 131 apply, with appropriate changes as the circumstances require, to emoluments, allowances and reimbursable expenses under this Subdivision as they apply to salaries, wages, allowances or reimbursements under Subdivision 1 of Division 5.

**DIVISION 6**

**Pensions and Gratuities of the Governor General, Members of Parliament, Judges, Public Officials, Contract Officers and Persons Paid an Hourly Wage**

**134. Application of this Division**

In this Division, "contract officer" means a contract employee of the Government, other than a person who is paid an hourly wage.

**135. Responsibilities of public officers in relation to pensions**

The public officer specified in Column 1 of the following table is responsible for—

- (a) keeping the pension file of; and
- (b) determining, submitting to the Accountant General and certifying either the pension or gratuity or both the pension and gratuity, as the case may be, payable to;

the person eligible to receive either a pension or gratuity or both a pension and gratuity, as the case may be, named opposite in Column 2.

COLUMN 1  
**Public Officer Responsible**

Accounting Officer for the Governor General's Office  
Clerk of the House of Representatives

COLUMN 2  
**Person Eligible to Receive a Either a Pension, or Gratuity or Both**

Former Governor General  
Former Member of Parliament or Former Parliamentary Secretary

For each pay period, the department head shall furnish to the Accountant General a certified payroll in the form prescribed by the Accountant General setting out the salaries, allowances and reimbursable expenses to which each public officer or contract officer is entitled and, where appropriate, prorate salaries and allowances for the first and last month of service.

**126. Responsibilities of Accountant General relating to payroll**

The Accountant General shall compile the final certified payroll for all public officers and contract officers for each pay period.

**127. Responsibility of department head to keep records of persons paid an hourly wage**

Each department head shall ensure that records are kept of all persons in his department who are paid an hourly wage and shall ensure that the records are up to date and show clearly and accurately particulars in respect of each person, which shall include the following—

- (a) the rate of the hourly wage, the hours worked and the days on which they were worked, the number of hours paid at the hourly wage, the total amount of the hourly wages, the hourly rate of overtime pay, the number of hours of overtime worked and the total amount of the overtime paid;
- (b) the deductions required by law to be made from each person's wages;
- (d) allowances and reimbursable expenses due to the person.

**128. Responsibility to prepare timesheet for persons paid an hourly wage**

(1) The public officer who supervises persons paid an hour wage shall keep a timesheet in the form prescribed by the Accountant General in respect of each person that is up to date and shows clearly and accurately particulars of—

- (a) hours worked by each person and the day on which they were worked;
- (b) in the case of each person—
  - (i) the number of hours to be paid at the hourly wage;
  - (ii) the rate of the hourly wage;
  - (iii) the total amount of the hourly wages;
  - (iv) the number of hours of overtime worked;

- (v) the hourly rate of overtime pay; and
- (vi) the total amount of the overtime to be paid.

(2) The timesheet shall be prepared daily on the spot where the work is being done.

(3) The accounting officer shall ensure that, before the payroll is prepared, each timesheet is checked by a public officer designated by the accounting officer.

**129. Preparation and certification of payroll and payment of persons paid an hourly wage**

(1) The public officer who supervises persons paid an hourly wage shall—

(a) on a weekly basis prepare the payroll in the form prescribed by the Accountant General for persons paid an hourly wage, which shall include particulars of—

- (i) the total amount of the hourly wages and overtime to be paid to each person;
- (ii) the deductions required by law made from each person’s wages; and
- (iii) allowances and reimbursable expenses;

(b) have the payroll checked by another public officer for correctness and resolve any difference of opinion between the supervising public officer and the public officer checking the payroll;

(c) have the payroll checked by the Accountant General for correctness and resolve any difference of opinion between the supervising public officer and the Accountant General;

(d) inquire of the Accountant General whether any employee has an indebtedness to the Government and whether and to what extent that indebtedness should be set off against the wages due to the person and adjust the payroll in accordance with the direction of the Accountant General; and

(e) certify the payroll under his hand as true and correct and transmit it to the Accountant General.

(2) In accordance with regulation 104, when the Accountant General considers it appropriate, he may issue an imprest in the form of a cheque payable to the department head responsible for paying the payroll of persons paid an hourly wage.

(3) The delegate of the department head shall ensure that the wages of the persons paid an hourly wage are paid and a signature on the payroll acknowledging receipt is obtained.

(4) When persons are paid in accordance with paragraph (3)—

(a) the delegate of the department head shall retain the payroll for audit purposes; and

(b) the Accountant General shall forward the amounts deducted as required by law in respect of persons paid an hourly wage to those entitled to receive those deductions.

**130. Responsibilities of Accountant General relating to payment**

The Accountant General shall, after making the deductions required by law, pay the public officers and contract officers in accordance with the certified departmental payroll referred to in regulation 126.

**131. Payments by payment instruction**

(1) Notwithstanding anything in this Subdivision, salary, wages, allowances or reimbursable expenses may be paid by a payment instruction to the Accountant General.

(2) Regulations 116 to 120 apply, with appropriate changes as the circumstances require, to a payment by payment instruction referred to in paragraph (1).

**SUBDIVISION 2**

**Emoluments, Allowances and Reimbursable Expenses of the Governor General, Ministers, Members of Parliament, Judges and the Director of Public Prosecutions**

**132. Payroll and files of other officials**

The public officer specified in Column 1 of the following table is responsible for—

- (a) keeping the personnel file of; and
- (b) preparing, submitting to the Accountant General and certifying the payment of emoluments, allowances and reimbursable expenses in the form prescribed by the Accountant General in respect of, the official named opposite in Column 2.

COLUMN 1  
**Public Officer Responsible**

Accounting Officer for the Governor General’s Office  
Cabinet Secretary  
Clerk of the Parliament

COLUMN 2  
**Official**

Governor General  
A Minister  
A Member of Parliament and a Parliamentary Secretary

- (d) if the payment is in the process of being made by direct deposit, take all appropriate steps to stop the crediting of the direct deposit to the account at the bank or financial institution to which the deposit was directed to be made;
- (e) if the payment has been made by direct deposit, take all appropriate steps to have the bank or other financial institution refund the payment; or
- (f) if the payment is in the process of being made by other means, take all appropriate steps to stop the payment or to have it refunded.

### **163. Crediting of unauthorized payment or overpayment when recovered**

(1) An unauthorized payment or overpayment from the Consolidated Fund that is recovered shall be credited in the accounts of the Government in accordance with section 20 of the Act.

(2) An unauthorized payment or overpayment from a deposit or a special fund that is recovered shall be credited to the deposit or special fund.

## **SUBDIVISION 6**

### **Agreement for Payment by Instalments**

#### **164. Agreement under s. 5(3) of the Act**

(1) When a person owes money to the Government in a specific amount, hereafter referred to as the person's "indebtedness", the Minister may, subject to this regulation, enter into an agreement with the person under section 5(3) of the Act for the repayment by instalments of the indebtedness or the balance of the indebtedness to the Government on the terms and conditions the Minister considers appropriate.

(2) An agreement may be varied by a subsequent agreement.

(3) Subject to paragraph (5), when a person enters into an agreement referred to in paragraph (1) or a variation of the agreement, the Accountant General shall not exercise the Government's right of set off against that indebtedness except to the extent, if any, set out in the agreement or variation of the agreement.

(4) If the person is an individual and the amount owing to him by the Government is for living, health or education purposes, the Minister shall, in entering into the agreement or variation of the agreement, have regard to the individual's financial circumstances, as disclosed to the him, and shall endeavour to exercise the rights of the Government so as not to cause undue hardship to the individual and those other individuals for whose support the individual is financially responsible.

(2) Paragraph (1) does not apply to a payment—

- (a) in cash by way of an imprest through a paymaster under regulation 129;
- (b) required or permitted to be made by direct deposit under Subdivision 3; or
- (c) by wire, by credit card in the name of the Government or by other means that is approved under regulation 161.

## **SUBDIVISION 2**

### **Payment by Cheque**

#### **139. Use of IFMS to print cheques; exceptions**

(1) Subject to paragraph (2), cheques drawn on a government bank account shall be printed by the IFMS.

(2) Paragraph (1) does not apply—

- (a) to cheques drawn on a government bank account that is operated by an accounting officer under the authority of the Accountant General; or
- (b) when the circumstances referred to in regulation 112 apply.

### **Cheques Printed by IFMS**

#### **140. Ordering pre-printed cheque forms for printing on IFMS**

A person shall not order pre-printed cheque forms for printing cheques drawn on a government bank account using the IFMS, other than the Accountant General.

#### **141. Cheques to be printed by IFMS in ascending order of serial numbers**

Pre-printed cheque forms drawn on a government bank account and designed to be printed on the IFMS shall be printed in ascending order of their serial numbers.

#### **142. Procedure for spoiled cheques printed on IFMS**

When a cheque printed on the IFMS or in the process of being printed on it is spoiled, whether by the printing process or by the discovery of an error in the cheque or otherwise, the Accountant General shall—

- (a) write or stamp across the face of the cheque the word “cancelled”;
- (b) initial the face of the cheque; and
- (c) retain it together with other spoiled cheques.

#### **Cheques Drawn Manually**

#### **143. Ordering pre-printed cheque forms designed to be drawn manually**

A person shall not order pre-printed cheque forms designed to be used to draw cheques manually on a government bank account other than—

- (a) the Accountant General; or
- (b) an accounting officer authorised by the Financial Secretary to operate the government bank account for which the pre-printed cheque forms are issued.

#### **144. Requirements of pre-printed cheque forms to be drawn manually**

Pre-printed cheques forms designed to be used to draw cheques manually on a government bank account shall—

- (a) be numbered serially in ascending order at the time of printing; and
- (b) have a counterfoil or be capable of producing one or more duplicate copies.

#### **145. Cheques to be drawn in ascending order of serial numbers**

Pre-printed cheques drawn manually on a government bank account shall be drawn in ascending order of their serial numbers.

#### **146. Counterfoil to be completed; duplicate copy to be legible**

(1) When a pre-printed cheque form has a counterfoil, the person drawing the cheque shall enter particulars of the cheque on the counterfoil and initial it.

(2) When a pre-printed cheque form is capable of producing one or more duplicates, the person drawing the cheque shall ensure that particulars of the cheque are legible on the duplicate or each duplicate and shall initial the duplicate or each duplicate.

#### **147. Procedure for spoiled cheques drawn manually**

The Accountant General may authorise payment by wire, by credit card in the name of the Government or by other means in the circumstances and upon the conditions, including reimbursement of the payee by the Government for any fee charged in the case of payment by wire or by credit card, the Accountant General considers appropriate.

#### **SUBDIVISION 5**

#### **Unauthorized Payments or Overpayments**

#### **162. Steps to be taken when unauthorised payment or overpayment discovered**

(1) A public officer who discovers that an unauthorized payment or overpayment has been or is in the process of being made shall forthwith inform the accounting officer responsible for making the payment.

(2) The accounting officer shall forthwith—

- (a) advise the Accountant General that an unauthorized payment or overpayment was made or is in the process of being made and give particulars of the payment;
- (b) advise the person to whom the unauthorized payment or overpayment was made that an unauthorized payment or overpayment was made, give particulars of the payment and, where appropriate, demand return of the unauthorized payment or overpayment; and
- (c) take steps to determine the responsibility, if any, of the public officer who caused the unauthorized payment or overpayment to be made.

(3) Forthwith after being advised of the unauthorised payment or the overpayment, the Accountant General shall—

- (a) ascertain whether the payment was made in cash by way of an imprest through a paymaster under regulation 129, by cheque, by direct deposit, by wire, by credit card in the name of the Government or by other means that is approved under regulation 161;
- (b) if the payment was made in cash by way of an imprest through a paymaster under regulation 129, take all appropriate steps to have it refunded;
- (c) if the payment is in the process of being made by cheque, take all appropriate steps to stop payment of the cheque at the bank or financial institution on which the cheque was drawn;

- (d) in the case of a payment authorised under regulation 156, within the time specified by the Accountant General in respect of the payment.

### 159. Form of deposit

(1) Every direct deposit shall be made on an electronic medium unless the circumstances of regulation 112 apply, in which case it shall be made in a manual medium, and the instrument of deposit shall be in the form and contain the information or transactions set out in regulation 160.

(2) The Accountant General shall ensure that the medium containing direct deposit instructions or transactions, whether electronic or manual, is kept secure while in his custody and while it is in transit to the bank or other financial institution where the deposits are to be made.

### 160. Authentication of direct deposit

(1) Every electronic and manual medium containing direct deposit instructions or transactions—

- (a) shall contain internal labels or records indicating, in respect of each file of instructions or transactions—
- (i) the list of names and account numbers of persons whose accounts are to be credited and the amounts to be credited to each;
  - (ii) the bank or financial institution where the medium is to be delivered for processing; and
  - (iii) any other information the Accountant General and the bank or other financial institution may require; and
- (b) shall, when delivered to the bank or financial institution for processing, be accompanied by a transmittal document signed by the Accountant General.

(2) The Accountant General shall notify a bank or financial institution where a direct deposit is to be made of the names and specimen signatures of the officers authorized by him to sign transmittal documents.

## SUBDIVISION 4

### Payment by Wire, Government Credit Card or other Means

#### 161. Payment by wire, Government credit card, etc.

When a cheque drawn manually or in the process of being drawn manually is spoiled, whether in the process of being drawn or by the discovery of an error in the cheque or otherwise, the accounting officer who has immediate responsibility for the drawing of the cheque shall—

- (a) write or stamp across the face of the cheque the word “cancelled”;
- (b) initial the face of the cheque; and
- (c) attach the cheque securely to the matching counterfoil or duplicate.

### 148. Taking books of pre-printed cheques apart

If pre-printed cheque forms designed to be drawn manually are bound in a book, a public officer shall not divide, take apart or otherwise disassemble the book either before or after cheques are issued.

### 149. Retention and checking of counterfoils or duplicates in used pre-printed cheque books

The accounting officer shall—

- (a) retain the counterfoil or duplicate or duplicates, together with any spoiled cheques, remaining in the book of pre-printed cheques after the pre-printed cheques have been drawn manually until they have been checked by an internal auditor; and
- (b) after they have been checked, retain the counterfoil or duplicate or duplicates, together with any spoiled cheques, in the book of pre-printed cheques in the department.

### 150. Duplicate of lost cheque drawn on government bank account

(1) In this regulation “payee” means a person to whom a cheque was made payable.

(2) In accordance with section 69 of the Bills of Exchange Act, Cap. 332, when a cheque drawn on a government bank account is alleged to have been lost, the payee may apply to the Accountant General to furnish a duplicate of the cheque and the Accountant General shall issue a duplicate of the cheque if the payee enters into an agreement in the form approved by the Accountant General to indemnify the Government against all persons in case the cheque alleged to have been lost should be found again.

(3) The Accountant General shall stop payment on the cheque that was alleged to be lost.

(4) The payee of a lost cheque shall reimburse the Government for the charge by a bank or other financial institution for stopping payment of a lost cheque.

### Signing Cheques

#### 151. Number of signatures on cheques

A cheque drawn on a government bank account shall be signed by at least two public officers.

#### 152. Signing cheques at the Treasury

(1) The Accountant General shall authorise in writing one or more public officers who may sign cheques drawn on a government bank account under his direct authority at the Treasury.

(2) An authorisation under paragraph (1) may be limited by the amount of the cheque or in any other manner.

(3) A public officer shall not sign a cheque drawn on a government bank account under the direct authority of the Accountant General at the Treasury except in accordance with a written authorisation by the Accountant General under this regulation.

#### 153. Signing cheques on bank accounts operated by accounting officer

When an accounting officer is authorised to open or operate a government bank account, the accounting officer and another public officer, who may be the Accountant General, shall be the signing officers on the bank account.

### SUBDIVISION 3

#### Payment by Direct Deposit

#### 154. Application

This subdivision does not apply to payments in cash by way of an imprest through a paymaster under regulation 129.

#### 155. Salaries, etc. required to be paid by direct deposit

Subject to regulation 157, payments made under Division 5 (Payment of Salaries, Wages, Emoluments, Allowances and Reimbursable Expenses) and Division 6 (Payment of Pensions and Gratuities) shall be made by direct deposit by the Accountant General to the account of the public officer or other person in a bank or other financial institution.

#### 156. Other payments that may be made by direct deposit

Subject to regulation 157, the Accountant General may authorise direct deposits to be made in a bank or other financial institution to the account of a person to whom a payment is due—

- (a) where payments are of a continuous or recurring nature;
- (b) in compliance with the conditions of a contract or agreement; or
- (c) on the specific written instruction of the payee.

#### 157. Exceptions to regulations 155 and 156

The Accountant General is not required to comply with regulations 155 or 156 if—

- (a) the IFMS or that part of the IFMS used for the preparation of direct deposit instructions is not operational and payment cannot reasonably be delayed until it is operational;
- (b) a payment is required to be made between the times direct deposits are usually made by the Accountant General; or
- (c) the bank or other financial institution to whom the direct deposit instructions are directed is not able to give effect to those instructions.

#### 158. Responsibility for inaccuracies in information; notice of change or correction of information

(1) A person to whose account a direct deposit is made or to be made is responsible for the accuracy of the information submitted to the accounting officer with respect to the bank or financial institution and number of the account in the bank or financial institution to which the payment by direct deposit is or is to be made.

(2) The Accountant General is not required to give effect to a change or correction in direct deposit information unless—

- (a) in the case of a payment made monthly under Division 5 (Payment of Salaries, Wages, Emoluments, Allowances and Reimbursements) and Division 6 (Payment of Pensions and Gratuities), the change or correction is given in writing to the Accountant General not later than the 10th day of the month in which the change or correction is to be effective;
- (b) in the case of a payment made weekly under Division 5 (Payment of Salaries, Wages, Emoluments, Allowances and Reimbursements) and Division 6 (Payment of Pensions and Gratuities), the change or correction is given in writing to the Accountant General not later than Monday of the week in which the change or correction is to be effective;
- (c) in the case of a payment made once under Division 6 (Payment of Pensions and Gratuities), within the time specified by the Accountant General in respect of the payment; or



**179. Security of receipt books in accounting units**

(1) An accounting officer shall ensure that—

- (a) when required for immediate use in the accounting unit, receipt books are kept secure from loss by theft or otherwise or from unauthorised access by appropriate administrative procedures; and
  - (b) when not required for immediate use in the accounting unit, the receipt books are returned as soon as possible to, and kept secure in, a safe, if one is reasonably available, and, if not, in a strong room or equivalent place of security.
- (2) This regulation ceases to apply to a receipt book consisting only of counterfoils or duplicates and cancelled receipts, if any when it has been audited by the Director of Audit.

**180. Security of cheque forms and cheques for bank account operated by accounting officer**

(1) The accounting officer who operates a government bank account shall ensure that—

- (a) when required for immediate use in the accounting unit, cheque forms are kept secure from loss by theft or otherwise or from unauthorised access, by appropriate administrative procedures;
- (b) cheques that are in the process of being drawn manually are kept secure from loss by theft or otherwise, from unauthorised access or from being cashable until issued so long as they are in the custody of the accounting officer, by appropriate administrative procedures;
- (c) when required for immediate use in the accounting unit, cheques referred to in subparagraph
- (b) are kept secure from loss by theft or otherwise or from unauthorised access, by appropriate administrative procedures;
- (d) when not required for immediate use in the accounting unit, cheque forms and cheques are returned as soon as possible to, and kept secure in, a safe, if one is reasonably available, and, if not, in a strong room or equivalent place of security.

(2) This regulation ceases to apply to a cheque drawn on a government bank account once it has been issued.

(5) When—

- (a) a person breaches the agreement; or
- (b) the Accountant General has reason to believe that the agreement is based on false or misleading information respecting the financial circumstances of the person;

the Accountant General may, subject to regulation 167, exercise the Government's right of set off against the indebtedness as if no agreement had been made.

**SUBDIVISION 7****Exercise of Right of Set Off****165. Exercise of right of set off**

In accordance with section 40 of the Act, when a person owes money to the Government in a specific amount hereafter referred to as the person's "indebtedness", the Accountant General may, subject to—

- (a) regulation 167;
- (b) the terms of an agreement or variation of an agreement referred to in regulation 164; or
- (c) any agreement that has the effect of limiting the Government's right of set off under any other Act or regulation; or
- (d) any other Act;

exercise the Government's right to set off that indebtedness of the person against any money owing by the Government to the person.

**166. Written explanation when right of set off has been exercised**

Each time the Accountant General exercises the Government's right of set off against the indebtedness of a person, the Accountant General shall without delay provide a written explanation to the person as to how the Government's right of set off was exercised that includes statements to the following effect—

- (a) particulars of the person's indebtedness including the amount of the indebtedness and an indication of the nature of the indebtedness sufficient to identify it;

- (b) the amount owing to the person in respect of which the Government's right of set off has been exercised and an indication of the reason why the amount is owing sufficient to identify the amount owing;
- (c) if, after exercising the Government's right of set off, the indebtedness is discharged by the money owed to the person and a balance is owing to the person, stating that the indebtedness has been so discharged and showing how the amount owing to the person was arrived at;
- (d) if, after exercising the Government's right of set off, the indebtedness is not discharged in full, showing how the amount of indebtedness was reduced and the balance of the indebtedness;
- (e) if, after exercising the Government's right of set off, the indebtedness is discharged by the money owed to the person and no balance is owing, stating that the indebtedness has been so discharged;
- (f) if the Government's right of set off is being exercised under regulation 164(5), that that is the case.

#### **167. When set off is against a payment for living, health or education purposes owing to an individual**

In exercising the Government's right of set off, if the amount owing by the Government is owing to an individual and is for living, health or education purposes, the Accountant General shall have regard to the individual's financial circumstances, as disclosed to the Accountant General, and endeavour to exercise the rights of the Government so as not to cause undue hardship to the individual and those other individuals for whose support the individual is financially responsible.

#### **168. Exercise of Government's right of set off valid except when bad faith shown**

Notwithstanding anything in this Subdivision or in Subdivision 6, no exercise of the Government's right of set off is invalid by reason of non-compliance with this Subdivision or Subdivision 6 unless it is shown that it was exercised in bad faith.

### **PART VII**

#### **SECURITY AND SHORTAGES AND LOSSES**

##### **DEFINITIONS**

#### **169. Definitions**

In this Part—

- (a) where reasonably possible, entry into the accounting unit in his department is restricted to authorised public officers and other persons by an appropriate combination of security devices and administrative procedures;
- (b) the accounting unit is secured from unauthorised entry at all times when it is not open to the public by an appropriate combination of security devices and administrative procedures;
- (c) keys, combinations or other means of access to security devices securing the accounting unit referred to in subparagraph (a) or (b) are given to appropriate public officers in his department; and
- (d) an accurate and up-to-date record is kept of the keys, combinations or other means of access to the security devices in the possession of each public officer of the department.

#### **178. Security of public money in accounting units**

An accounting officer shall ensure that—

- (a) when the accounting unit is open, public money received and held in the course of business is secured from loss by theft or otherwise by an appropriate combination of security devices, secure equipment and administrative procedures; and
- (b) when public money received or held at the accounting unit at the end of the business day—
  - (i) cannot—
    - (a) be paid to the Accountant General;
    - (b) be deposited in a government bank account operated directly by the Accountant General; or
    - (c) when the public money is received and held by accounting officer who operates a government bank account, be deposited into the account, as provided in Division 5 of Part IV; or
  - (ii) is not required to be so paid or deposited;

it is secured from loss by theft or otherwise by being placed in a safe, if is reasonably available, and, if not, in a strong room or equivalent place of security.

(2) The Accountant General shall keep a register of securities, in which he shall record—

- (a) sufficient information to identify the security;
- (b) the date of receipt; and
- (c) when the security is given to any person outside the Treasury, the name of the person to whom it is given and the date it is given; and
- (d) when a security is returned to the Treasury.

(3) The Accountant General shall, upon receipt of a security at, or return of a security to, the Treasury, give a written receipt for it.

(4) The person outside the Treasury to whom the security is given shall give the Accountant General a written receipt for it.

#### **175. Security of accounting records at the Treasury, Customs and Inland Revenue**

The Accountant General, the Comptroller of Customs and the Commissioner of Inland Revenue respectively shall ensure that accounting records in paper form are kept secure from unauthorised access by appropriate administrative procedures until they are placed in an archive or destroyed in accordance with regulation 200.

#### **176. Security of keys, combinations, etc. at the Treasury, Customs and Inland Revenue**

The Accountant General, the Comptroller of Customs and the Commissioner of Inland Revenue respectively shall ensure that—

- (a) copies of keys, combinations or other means of access to security devices, secure equipment, a strong room or a safe referred to in any of regulations 171 to 175 are given only to appropriate public officers of the Treasury; and
- (b) an accurate and up-to-date record is kept of the keys, combinations or other means of access in the possession of each public officer of the Treasury.

#### **Security of Accounting Units, Formal Agreements and Securities in Departments**

##### **177. Security of accounting units**

An accounting officer shall ensure that—

“cheque” means—

- (a) a cheque drawn manually on a Government bank account; or
- (b) printed by the IFMS and drawn on a Government bank account;

that is cashable and includes a cheque in the process of being drawn and a spoiled cheque;

“formal agreement” means an agreement between the Government and another person that is formally executed by the parties;

“pre-printed cheque form” means a pre-printed cheque form—

- (a) for drawing a cheque on a Government bank account manually and includes a counterfoil or a duplicate; or
- (b) for printing a cheque drawn on a Government bank account on the IFMS;

“receipt book” means—

- (a) a book of pre-printed fixed amount receipt forms including a book of counterfoils remaining after the fixed amount receipt forms have been used; and
- (b) a book of pre-printed receipt forms (and cancelled receipts) including a book of counterfoils or duplicates remaining after the pre-printed receipt forms have been used;

“secure equipment” means a cash register, cash box with a lock or other similar thing that locks;

“security” means a bond, debenture, promissory note, treasury bill or other document evidencing a debt, whether or not secured against property, or guaranteeing the performance of an obligation and includes documents commonly known as securities;

“security device” includes a lock and other equipment, but does not include a strong room or a safe.

#### **Security at the Treasury, the Customs Department and the Inland Revenue Department**

##### **170. Security of the Treasury, Customs and Inland Revenue**

The Accountant General, the Comptroller of Customs and the Commissioner of Inland Revenue respectively shall ensure that—

- (a) entry into that part of the Treasury, that part of the office of the Customs Department and that part of the Inland Revenue Department, as the case may be, where accounting

activities take place is restricted to authorised public officers and other authorised persons by an appropriate combination of security devices and administrative procedures;

- (b) the Treasury, the Customs Department and the Inland Revenue Department, as the case may be, are secured from unauthorised entry at all times when it is not open to the public by an appropriate combination of security devices and administrative procedures; and
- (c) copies of keys, combinations or other means of access to security devices securing the Treasury, the Customs Department and the Inland Revenue Department, as the case may be, referred to in subparagraph (a) or (b) are given only to appropriate public officers of the Treasury, the Customs Department or the Inland Revenue Department, as the case may be;
- (d) copies of keys, combinations or other means of access to security devices securing the Treasury, the Customs Department and the Inland Revenue Department, as the case may be, are given to the head of the Police Department; and
- (e) an accurate and up-to-date record is kept of the keys or combinations or other means of access to the security devices in the possession of each public officer of the Treasury, the Customs Department and the Inland Revenue Department, as the case may be, and of the head of the Police Department.

### 171. Security of public money in the Treasury, Customs and Inland Revenue

The Accountant General, the Comptroller of Customs and the Commissioner of Inland Revenue respectively shall ensure that—

- (a) when the Treasury, the Customs Department and the Inland Revenue Department, as the case may be, is open, public money received and held in the course of business is secured from loss by theft or otherwise by an appropriate combination of security devices, secure equipment and administrative procedures; and
- (b) when public money received or held at the Treasury, the Customs Department and the Inland Revenue Department, as the case may be, cannot be deposited in a government bank account on the day of receipt or is not required to be deposited in a government bank account, it is secured from loss by theft or otherwise by being placed in a safe, if one is reasonably available, and, if not, in a strong room.

### 172. Security of receipt books at the Treasury, Customs and Inland Revenue

(1) The Accountant General, the Comptroller of Customs and the Commissioner of Inland Revenue respectively shall ensure that—

- (a) when required for immediate use at the Treasury, the Customs Department and the Inland Revenue Department, as the case may be, receipt books are kept secure from loss by theft or otherwise or from unauthorised access by appropriate administrative procedures; and
- (b) when not required for immediate use at the Treasury, the Customs Department and the Inland Revenue Department, as the case may be, the receipt books are returned as soon as possible to, and are kept secure in, a strong room or safe.

(2) This regulation ceases to apply to a receipt book consisting only of counterfoils or duplicates and cancelled receipts, if any when it has been audited by an internal auditor.

### 173. Security of cheque forms and cheques at the Treasury

(1) The Accountant General shall ensure that—

- (a) when required for immediate use at the Treasury, cheque forms are kept secure from loss by theft or otherwise or from unauthorised access, by appropriate administrative procedures;
- (b) cheques that are in the process of being drawn manually or printed on the IFMS are kept secure from loss by theft or otherwise, from unauthorised access or from being cashable until issued so long as they are in the custody of the Treasury, by appropriate administrative procedures;
- (c) when required for immediate use at the Treasury, cheques referred to in subparagraph (b) are kept secure from loss by theft or otherwise or from unauthorised access, by appropriate administrative procedures;
- (d) when not required for immediate use at the Treasury, cheque forms and cheques are returned as soon as possible to, and kept secure in, a strong room or safe.

(2) This regulation ceases to apply to a cheque drawn on a government bank account once it has been issued.

### 174. Security of securities at the Treasury

(1) The Accountant General shall ensure that—

- (a) when required for immediate use at the Treasury, securities in the possession of the Accountant General are kept secure by appropriate administrative procedures; and
- (b) when not required for immediate use, securities in the possession of the Accountant General are returned as soon as possible to, and kept secure in, a strong room or safe.

- (a) handling public money;
- (b) the custody of used, partially used and unused books of fixed amount receipt forms and pre-printed receipt forms for public money;
- (c) banking public money;
- (d) the custody of pre-printed cheques designed to draw cheques manually on a government bank account;
- (e) the custody of pre-printed cheque forms for printing cheques drawn on a government banking account on the IFMS; and
- (f) custody of securities; and

“second public officer” means a public officer who assumes the duties of a first public officer.

(2) When the responsibilities of a first public officer are assumed by a second public officer by reason of the first public officer’s going on leave, being absent, being transferred or otherwise leaving his position, the first public officer shall do what is required under paragraph (3).

(3) In the presence of the second public officer, the first public officer shall check each of the following items in his possession or control—

- (a) public money;
- (b) used, partially used and unused books of fixed amount receipt forms and pre-printed receipt forms for public money;
- (c) records of government bank accounts;
- (d) pre-printed cheques designed to draw cheques manually on a government bank account;
- (e) pre-printed cheque forms for printing cheques drawn on a government banking account on the IFMS;
- (f) securities,

as the case may be, verifying in each case that the accounts and other records of the first public officer are accurate and up to date and balance against the items referred to in subparagraphs (a) to (f).

### 181. Security of formal agreements in departments

(1) An accounting officer shall ensure that—

- (a) when required for immediate use at the accounting officer, formal agreements in the possession of the Accountant General are kept secure by appropriate administrative procedures; and
- (b) when not required for immediate use, formal agreements in the possession of the accounting officer are kept secure in, a strong room or safe or other secure place.

(2) The accounting officer shall keep a register of formal agreements, in which he shall record—

- (a) sufficient information to identify the formal agreement;
- (b) the location of the agreement in the department; and
- (c) when the formal agreement is given to any person outside the department, the name of the person to whom it is given and the date when it is given.

(3) The person to whom a formal agreement is given shall give the accounting officer a written acknowledgement of receipt setting out his name and the date when the receipt is given.

(4) This regulation does not apply where under law a formal agreement is required or permitted to be filed in a registry established by law.

### 182. Securities to be deposited with the Accountant General

The Comptroller of Customs, the Commissioner of Inland Revenue and every accounting officer in the possession of a security shall without delay transmit it to the Accountant General, who shall give a written acknowledgement of receipt for it.

### 183. Security of securities in departments

Pending compliance with regulation 182, the Comptroller of Customs, the Commissioner of Inland Revenue and every accounting officer in possession of a security shall ensure that—

- (a) when required for immediate use in the department, securities in his possession are kept secure by appropriate administrative procedures; and
- (b) when not required for immediate use, securities in his possession are returned as soon as possible to, and kept secure in, a safe, if one is reasonably available, and, if not, in a strong room or equivalent place of security.

**184. Security of accounting records in accounting units**

An accounting officer shall ensure that accounting records in paper form are kept secure from unauthorised access by appropriate administrative procedures until they are placed in an archive or destroyed in accordance with regulation 200.

**185. Security of keys, combinations, etc. in relation to regulations 177 to 184**

An accounting officer shall ensure that—

- (a) keys, combinations or other means of access to security devices, secure equipment, a strong room, a safe or equivalent place of security referred to in any of regulations 177 to 184 are given to appropriate public officers in his department; and
- (b) an accurate and up-to-date record is kept of the keys, combinations or other means of access to security devices and secure equipment in the possession of each public officer in the department.

**Miscellaneous Security Provisions****186. Minimum requirements of strong rooms and safes**

(1) Without limiting the generality of the obligations set out in this Part, the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or an accounting officer who receives revenue shall ensure that each strong room or safe referred to in this Part meets or exceeds the requirements of this regulation.

(2) A strong room and safe shall be secured by a combination or other lock.

(3) A safe shall be part of, or attached securely to, the building in which it is located or be of a sufficient weight as not to be moved without substantial effort.

(4) A strong room shall be constructed of steel reinforced concrete or equivalent.

**187. Loss of keys**

(1) When a key or copy of a key to the Treasury, the Customs Department or the Inland Revenue Department or to a security device, secure equipment, strong room or safe is lost or appears to be lost, the public officer who was in possession of the key shall forthwith—

- (a) report the loss or apparent loss to the Accountant General, the Comptroller of Customs, the Commissioner of Inland Revenue or the accounting officer with responsibility for the key; and

(1) An internal auditor shall annually after the close of business on the last business day of the year or before the commencement of business on the first business day of the following year, and more frequently as directed by the Accountant General, audit the public money held by the Accountant General and by accounting officers and without delay prepare a written report.

(2) The report shall—

- (a) indicate what department was audited;
- (b) indicate whether a shortage or loss of public money has occurred;
- (c) if a shortage or loss has occurred, set out particulars of—
  - (i) the shortage or loss;
  - (ii) the circumstances of the shortage or loss so far as they can be ascertained;
  - (iii) the relevant security arrangements and an assessment of their adequacy and recommendations for improvements in those arrangements; and
  - (iv) the person or persons who are or may be responsible, an assessment of the extent of the responsibility and a recommendation as to the action to be taken, if any, against the person or persons; and
- (e) be signed by the internal auditor.

(3) The internal auditor shall without delay submit the report to the Financial Secretary and give a copy of it to the Accountant General, the Director of Audit and each accounting officer.

**194. Substantial shortages or losses to be reported immediately**

An internal auditor who discovers a substantial shortage or loss of public money shall report the shortage at once to the senior public officer who appears to be the proper person to take immediate action with respect to the shortage or loss.

**195. Handing over and handing over statement**

(1) In this regulation—

“first public officer” means a public officer who is directly responsible for any of the following—

### Annual Security Assessment

#### 192. Annual security assessment

(1) In consultation with the Accountant General, the Comptroller of Customs, the Commissioner of Inland Revenue, the head of the department responsible for support of the IFMS and any other persons he considers appropriate, the Financial Secretary General shall annually, or more often as he considers necessary—

- (a) do or cause to be done a security assessment of—
  - (i) the Treasury, the Customs Department and the Inland Revenue Department; each accounting unit and each department; and
  - (ii) the IFMS;

in relation to the requirements of this Part having regard to the risks in the security arrangements and the cost and other measures necessary to address the risks; and

- (b) do or cause to be done a security assessment report setting out his findings and recommendations to address the security issues identified in the assessment, which shall include a summary of the steps that need to be taken, and by whom, to address the security issues.

(2) A security assessment under subparagraph (1)(a) shall include—

- (a) the relevant comments of the Director of Audit in his most recent report;
- (b) any report made by an internal auditor under regulation 193, including its findings and recommendations;
- (c) any report made under regulation 196; and
- (d) any other relevant information that comes to the attention of the Financial Secretary.

(3) The security assessment report may contain recommendations for the amendment of the Act or any other Regulations under the Act or any other Act or regulation.

(4) The security assessment report shall be sent to the Minister who, after such consultations as appear to him to be appropriate, shall determine what action shall be taken in relation to the report.

#### 193. Internal audit at year end and other times

- (b) furnish to him a detailed explanation of the circumstances of the loss or apparent loss.

(2) The Accountant General, the Comptroller of Customs, the Commissioner of Inland Revenue or accounting officer, as the case may be, shall without delay—

- (a) consider the explanation of the circumstances of the loss or apparent loss of the key given by the public officer and make any other appropriate inquiries;
- (b) take the appropriate steps in the short term to secure the contents of the secure equipment, strong room or safe and inform other public officers who hold keys;
- (c) take the appropriate steps to secure the contents of the secure equipment, strong room or safe in the long term including replacing the lock or issuing keys issued.

(3) If there is a possibility that the key could reasonably be expected to come into the possession of an unauthorized person who could use it to open the strong room or safe, the key shall be replaced.

(4) If a public officer finds a key that was lost or apparently lost, the public officer shall return it to the Accountant General, Comptroller of Customs, Commissioner of Inland Revenue or accounting officer, as the case may be.

(5) The public officer responsible for losing a key to a strong room or safe may be required to meet the cost of the measures necessary to remedy the loss including replacing or altering the lock and of providing new keys.

#### 188. Replacement and repair of safes, strong rooms, security devices, etc.

(1) A person shall not construct, install, replace or repair a security device, strong room or safe unless he has the authorisation of, complies with the conditions imposed by, and does so under the supervision of, the Accountant General, the Comptroller of Customs, the Commissioner of Inland Revenue or an accounting officer with responsibility for the security device, strong room or safe.

(2) A person shall not replace keys or have additional keys cut or disclose access to a security device unless he has the authorisation of the Accountant General, the Comptroller of Customs, the Commissioner of Inland Revenue or an accounting officer with responsibility for the keys or security device.

#### 189. Private money and effects stored in government strong rooms, etc.

A person shall not keep private money or personal effects in any secure equipment, strong room or safe, in the Treasury, the Customs Department, the Inland Revenue Department, or an accounting unit.

### Security of IFMS

#### 190. Authorisation of access to IFMS and its functions

(1) Except as provided by this regulation, a person shall not obtain access, or permit access, to the IFMS unless he—

- (a) is authorized by the Financial Secretary; and
- (b) complies with any conditions imposed by the Financial Secretary.

(2) A person that is not specified in an authorisation under this regulation, shall not obtain access, or permit access, to a function of the IFMS.

(3) The Financial Secretary may authorise access to the IFMS by himself or by the Accountant General, the Comptroller of Customs, the Commissioner of Inland Revenue or any other person for the purposes of discharging his responsibilities and exercising his powers under the Act, these Regulations or the Treasury instructions, the Inland Revenue Act or the Customs Act or under any other Act or regulation in relation to financial administration.

(4) In addition to the authorisation of the Financial Secretary in respect of the activities of the Audit Office as a line agency, the Director of Audit, the employees of the Audit Office and a professional auditor or other person engaged by him and authorised by the Director of Audit are authorised to have access to the IFMS to the extent necessary for the purpose of discharging their responsibilities as auditors.

(5) In addition to the authorisation of the Financial Secretary in respect of the activities of the department responsible for support of the IFMS as a line agency—

- (a) the head of that department and his employees are authorised to have access to the IFMS for the purpose of discharging their responsibilities to provide support for the IFMS; and
- (b) the head of that department may authorise access to the IFMS persons engaged by the Government whose engagement involves access to the IFMS.

(6) An authorisation under this regulation shall be in writing and shall specify the functions of the IFMS to which the person has access and may specify conditions for the exercise of those functions.

(7) When an authorisation is given by a person referred to in paragraph (4) or (5), a copy of the authorisation shall be given without delay to the Financial Secretary.

#### 191. Security of IFMS, back-ups, etc.

(1) The Financial Secretary shall ensure that—

- (a) the IFMS is protected against the loss, corruption or infection of software or data by a power surge, power reduction or outage, a virus or by someone hacking into the IFMS or by any other cause; and
- (b) the IFMS and any tape, disk, diskette or any other medium on which data from the IFMS is stored is protected against loss by theft or otherwise or from damage or destruction.

(2) The Financial Secretary shall, in consultation with the Accountant General, the Comptroller of Customs, the Commissioner of Inland Revenue and the head of the department responsible for support of the IFMS, establish from time to time protocols for protecting the IFMS software and data against loss, corruption or infection, which shall include a protocol about—

- (a) protection of the system against the loss, corruption or infection of IFMS software or data by a power surge, power reduction or outage, a virus or by someone hacking into the IFMS or by any other cause;
- (b) protection of the IFMS and any tape, disk, diskette or any other medium on which data from the IFMS is stored against loss by theft or otherwise or from damage or destruction;
- (c) backing up the IFMS, including—
  - (i) the tape, disk, diskette or any other medium on which IFMS data is to be backed up;
  - (ii) the frequency with which backups of IFMS data are to be done, which shall be not less frequently than every day that Government offices are open for business;
  - (iii) the period for which backup tapes, disks, diskettes or any other media of storage are to be retained before being reused;
  - (iv) the number of back-ups to be done, which shall not be less than two;
  - (v) the storage of the backups, at least one of which shall be in a secure place on-site and one of which shall be in a secure place off-site;
  - (vi) recording who made the back-up; and
  - (vii) labelling the back-ups with sufficient information to restore the IFMS data.

(3) The Financial Secretary shall ensure that the protocols are followed.



Financial Record	Period
(a) Principal Treasury ledgers, cash books and principal journals	20 years
(b) Abstract and subsidiary journals and records	7 years
(c) Vouchers and counterfoils	7 years
(d) Special ledgers and records e.g. Savings Bank depositor's ledgers and loan registers	20 years after the final completion of all transactions and the closing of the last account therein
(e) Establishment and salary records which may be required for superannuation purposes	35 years

(2) The Minister shall ensure that the destruction of a financial record that is required for the purpose of litigation, inquiry, an investigation or other matter is delayed until it is no longer needed for that purpose.

### **201. Repeal of Financial Instructions**

The Financial Instructions and Stores Rules dated 1st January 1956 are revoked.

Made the 7th day of May, 2010.

**Honourable Harold E. Lovell,**  
*Minister responsible for Finance .*

(4) The first public officer shall also hand over any of the following in his possession or control—

- (a) other accounting and financial records not mentioned in paragraph (3);
- (b) copies of regulations, financial instructions from the Accountant General, circulars from the Finance Department and other related documents; and
- (c) keys and particulars of combinations and other means of access to security devices and secure equipment.

(5) The first public officer shall complete a handing over statement in the form prescribed by the Accountant General that sets out particulars of—

- (i) the items referred to in paragraphs (3) and (4) handed over by the first public officer to the second public officer; and
- (ii) any deficiencies or discrepancies in the items verified.

(6) When the first and second public officers agree that the handing over certificate is in accordance with what is to be handed over, they shall both sign it and the first public officer shall date it.

(7) In the event that the first public officer is unable to carry out his responsibilities under paragraphs (2) to (6), the accounting officer shall appoint a board of two public officers to carry out the first public officer's responsibilities and to prepare a report of its findings.

(8) The board referred to in paragraph (7) shall without delay carry out its responsibilities under this regulation.

(9) The report shall without delay be submitted to the accounting officer.

### **196. Shortages and losses discovered other than by internal auditor or on handing over**

(1) This regulation applies to shortages and losses discovered other than by an internal auditor or in connection with a handing over under regulation 195.

(2) A public officer who discovers a shortage in or loss of public money or securities or that any of the following are missing—

- (a) used, partially used and unused books of fixed amount receipt forms and pre-printed receipt forms for public money;
- (b) records of government bank accounts;

- (c) pre-printed cheques designed to draw cheques manually on a government bank account;
- (d) pre-printed cheque forms for printing cheques drawn on a government banking account on the IFMS;

shall without delay make a written report to the appropriate accounting officer, who shall without delay submit the report to the Financial Secretary and the Director of Audit.

(3) A report shall—

- (a) indicate the department where the loss or shortage occurred or the missing item was located before its disappearance;
- (b) indicate the nature of the loss or shortage or missing item;
- (c) set out particulars of—
  - (i) the circumstances of the shortage or loss or disappearance of the missing item including where and when it occurred if that can be ascertained;
  - (ii) the circumstances of the discovery of the shortage or loss or disappearance including the reason for any delay in its discovery;
  - (iii) any of the public money or securities or the items referred to in paragraph (2) recovered and the circumstances of the recovery;
- (d) the relevant security arrangements and an assessment of the extent to which the arrangements were inadequate;
- (e) the person or persons who are or may be responsible and an assessment of the extent of their responsibility.

(4) The Financial Secretary shall investigate the matter and, in consultation with the Director of Audit and any other person he considers appropriate, shall determine the preventive measures to be taken and the action to be taken, if any, against the person or persons who are or may be responsible.

#### **197. Writeoff of shortages and losses of public money**

The Financial Secretary may authorise the writeoff of the shortage or loss of public money, if he is satisfied that the shortage or loss is not recoverable.

### **PART VIII**

#### **FINANCIAL RECORDS**

##### **198. Definitions for this Part**

In this Part—

“financial records” means records relating financial matters and includes—

- (a) counterfoil or duplicate receipt and includes cancelled receipts;
- (b) cash books, journals and includes principal and subsidiary journals and abstracts; ledgers and cancelled cheques;
- (c) payment instructions and includes vouchers and counterfoils;
- (d) registers of receipts and other financial documents; and
- (e) registers and other records relating to the public debt;

“record” means a record of information in any form, and includes information that is written, photographed, recorded or stored in any manner, on any storage medium or by any means including by graphic, electronic or mechanical means.

##### **199. Custody of financial records**

(1) The Accountant General, each revenue officer and each accounting officer is responsible for the care and safe-keeping of financial records and shall, subject to subsection (2), retain them until they are destroyed in accordance with regulation 200.

(2) Financial records in one form may be reproduced and stored in another form including on an electronic medium, microfilm or printed form and the original of the financial records may be erased or destroyed before the time specified in regulation 200 for that class of record.

##### **200. Destruction of financial records**

(1) Subject to subsection (2), financial records may be destroyed with the approval of the Minister after the expiration of the following periods—