

THE PAROCHIAL RATES AND FINANCE ACT

RULES

(under section 6)

The Parochial Rates and Finance Rules, 1981

L.N. 4/81
L.N. 52B/82
36E/94

ORDER

(under section 6B)

The Parochial Rates and Finance (Apportionment of Entitlement from the Parochial Revenue Fund between St. Catherine Parish Council and the Municipality of Portmore) Order, 2003

L.N.
123A/2003

THE PAROCHIAL RATES AND FINANCE ACT

RULES
(under section 6)

THE PAROCHIAL RATES AND FINANCE RULES, 1981

(Made by the Minister on the 5th day of January, 1981)

L.N. 4/81
Amdt.
L.N. 52E/82
36E/94

1. These Rules may be cited as the Parochial Rates and Finance Rules, 1981.

2. In these Rules—

“authorized bank” means any bank authorized as such by a resolution of the Council;

“authorized officer” means an officer of the Council authorized by the Secretary or Chief Officer to perform certain special functions;

“Chief Officer” means the officer in charge of any department of the Council and includes the Superintendent of Roads and Works and the Medical Officer of Health;

“Collecting Officer” means any officer or employee on the permanent staff of the Council to whom the duty of collecting parochial moneys has been assigned by the Secretary;

“Finance Committee” means the committee of the Council charged with responsibility for regulating and controlling the finance of the Council;

“financial year” means the year commencing on the 1st day of April in any year and ending on the 31st day of March in the following year;

“officer” means any person in the employment of the Council concerned with the collection, custody, management, administration, payment and accounting for parochial moneys, stamps, securities, stores and other property of the Council;

“the Parish Council” or “Council” means the Parish Council of any parish of this Island, except the parishes of Kingston and Saint Andrew;

“parochial moneys” means the revenue of a Parish Council and any trust or other moneys held whether temporarily or otherwise by an officer in his official capacity either alone or jointly with any other person whether an officer or not;

“parochial property” means all property of whatsoever nature belonging to the Council;

“Secretary” means the Secretary of the Parish Council;

“Superintendent” means the Superintendent of Parochial Roads and Works of the Parish Council.

Estimates

3.—(1) Subject to sub-paragraph (3), all estimates of expenditure shall be prepared in a form approved by the Minister.

(2) All Chief Officers shall prepare a detailed estimate of the requirements of their respective departments for the forthcoming financial year and shall forward such estimates to the Secretary not later than the 1st day of October in each year.

(3) In the case of any work or scheme, the expenditure on which is calculated to extend beyond one financial year, the estimates shall show the estimated total cost and the period of time within which the project is expected to be completed, and the proposed provisions in respect of each year.

(4) The Secretary shall complete the estimates after consultation with the Chief Officer concerned. The Secretary shall also prepare an estimate of the revenue of the Council in a form approved by the Minister.

(5) Both estimates shall be submitted by the Secretary to the Finance Committee, which shall review them and in consultation with the Secretary make such amendments as may be deemed necessary. The Finance Committee shall thereafter submit the estimates and the report thereon to the Council which shall, as soon as practicable thereafter, forward the estimates and the report to the Minister for his approval.

Supplementary Estimates and Excess Expenditure

4.—(1) Any expenditure not provided for in the estimates shall be provided for in supplementary estimates.

(2) The Secretary shall prepare a statement of supplementary estimates (from time to time) and submit it to the Finance Committee which will consider these estimates and report on them with its recommendations to the Council. The Council may approve, reject or amend the estimates.

(3) No supplementary estimates shall be recommended by the Finance Committee nor approved by the Council unless such expenditure was unforeseeable at the time of preparing the estimates and is so urgent that it will be unwise to postpone them to the next financial year.

(4) The Secretary shall report to the Council at its monthly meetings the total of all such supplementary estimates authorized by the Council to the date of the meeting.

(5) Whenever the expenditure approved under any subhead in the estimates is likely to be exceeded, the Chief Officer responsible shall, as soon as possible, inform the Secretary in writing giving full reasons. The Chief Officer shall consult with the Secretary concerned and with such other Chief Officer as may seem to him appropriate, for the purpose of ascertaining whether savings may properly be offset on any other recurrent subhead of expenditure which can be applied to offset the likely excess; he shall thereafter submit a report to the Finance Committee with his recommendations for the exercise of any power of virement.

(6) All excess expenditure incurred on any subhead in the estimates shall be in accordance with the conditions laid down by the Minister under the provisions of section 5 of the Parochial Rates and Finance Act.

Collection of Parochial Moneys

5.—(1) The Secretary shall have the overall responsibility for the proper assessment, collection and accounting of all moneys payable to the Council. The Chief Officer in each department shall be responsible for the collection and accounting of moneys (the duties of) which are assigned to his department.

(2) Collecting Officers shall issue an official receipt, ticket or voucher, as the case may be, for moneys collected by them. Copies of official receipts shall not be issued but a certificate of payment may be furnished upon application by the payees.

(3) Cheques shall be accepted in payment of parochial moneys if they are certified or drawn by an authorized bank, a Government institution or statutory body. The Secretary may, however, permit or instruct the acceptance of uncertified cheques if he is satisfied that the drawer is a reputable establishment or person. When an uncertain cheque is accepted the official receipt shall be stamped "cheque received as conditional payment only".

(4) Where a cheque is dishonoured at a bank on which it is drawn the Secretary shall decide on what action shall be taken to collect the amount.

(5) All moneys of the Council shall be paid into an authorized bank. The Secretary shall, so far as may be practicable each day, pay into such bank all moneys received by him before the closing time of such bank. The bank accounts shall be reconciled monthly.

(6) Between the time of receipt and the time of payment into the bank no parochial money shall be used in any way whatsoever.

(7) Chief Officers shall report promptly to the Secretary any failure on the part of a Collecting Officer to duly account for any sums receivable by him.

(8) Each Chief Officer shall keep such records as the Council may direct for recording all sums received by his department. He shall take all necessary steps to ensure the prompt recovery of all sums due to his department. All moneys collected by his department shall be handed over by the Chief Officer promptly to the Secretary or paid into an authorized bank.

(9) Chief Officers shall submit to the Secretary a detailed statement or charges for work done, services rendered or goods supplied in respect of their departments. A record shall be maintained by the Secretary of the amounts due.

(10) All moneys received for or on behalf of the Council shall be paid to the appropriate Collecting Officer who shall forthwith issue an official receipt.

(11) No private cheques or postal orders shall be cashed from the funds of the Council.

(12) There shall be kept in each department a book to be known as the Value Book. Whenever moneys including cheques, postal orders or other negotiable valuables are received by a department, whether by registered post or enclosed in letters or by other means, and where

such department is not furnished with an official receipt book, particulars of such moneys shall be recorded by an authorized officer in the Value Book. The moneys so collected and the Value Book shall thereafter be promptly handed over to the Collecting Officer responsible for collecting and bringing such moneys to account.

Registered Mail

6.—(1) The Secretary shall ensure that all precautions are taken for the safe collection of registered mail from the post office.

(2) Registered letters shall be checked against the advice slip and opened by two authorized officers in the presence of each other. Where they contain money or other negotiable valuables, details of each letter and value shall be entered in the Value Book and the entry initialled by both officers. Letters containing no money or valuables need not be entered in the Value Book but an entry "Nil" shall be made against the appropriate item on the delivery advice and intialled by both officers. When all the mail has been opened and the relevant entries made, the Value Book, and the letters and their contents shall be handed over to the Cashier attached to the office of the Secretary.

(3) The Cashier shall acknowledge receipt of the letters by initialling each entry in the Value Book and shall bring all moneys to account on the day of its receipt. The serial number and date of the receipt issued for respective amounts shall be noted on the relevant letter and in the column provided in the Value Book.

(4) The Value Book shall be checked once a week by an authorized officer (other than the Cashier aforementioned or officers authorized to open registered mail) to ensure that—

- (i) except for those items marked "Nil" and initialled by two officers, details relating to all registered letters listed on post office delivery advices have been entered in the Value Book;
- (ii) receipts have been issued for all amounts entered in the Value Book and the amounts have been brought to account forthwith in the cash book or otherwise satisfactorily accounted for.

(5) Delivery advices relating to registered mail shall be filed in chronological order and retained for a period of at least three years.

Control of Official Receipts

7.—(1) All receipts given by officers of the Council for moneys received by them shall be in such form as may be approved by the Minister.

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(2) Official general receipts shall be printed and bound into books comprising 100 receipt forms and duplicates, each set (that is, receipt form and duplicate) numbered consecutively in a series of 100,000 receipts.

(3) The Secretary shall be responsible for maintaining adequate stocks of official general receipts to meet the requirements of the Council.

(4) The Chief Officers shall obtain supplies of official general receipts by requisition on the Secretary. The Secretary shall maintain a stock record for receipt books in which details of all receipts and issues shall be recorded.

(5) In order to maintain at all times adequate control over receipt books under their charge, Chief Officers shall maintain a stock record to show receipts from the Secretary and issues to the various branches and departments under their control. The Secretary shall maintain a receipt book register for recording the names of officers to whom individual books have been issued. The Secretary shall similarly make a note in the appropriate column when the books are returned on completion.

(6) Authorized officers responsible for the custody of receipt books shall ensure that the serial number on a receipt and the corresponding duplicate is the same and that the receipts in a book are in strict numerical sequence. Any error in numbering shall be reported promptly to the Chief Officer and the book shall not be put into use without his authority.

(7) Every official receipt shall show the date of receipt, the amount of money paid (in words and figures) and the purpose for which payment is made, and shall be signed by the Collecting Officer who receives the money. Double-sided carbon paper shall be used so that the entries made on the face of the receipt are reproduced on the back of the original and on the copies retained for official use.

(8) No erasures or amendments shall be made on an official receipt. Whenever an error is made the receipt shall be cancelled and a new one prepared. A receipt shall be cancelled by writing the word "cancelled" across the face of the receipt and its copies. If the original was separated from the book it shall be pasted to the margin of the duplicate in such a way that all entries made on the duplicate can be readily seen.

(9) Each receipt form and its duplicate shall be carefully preserved. The officer having custody of the book is liable for its loss

or any part of it. When a receipt book which has temporarily left his custody is returned, the officer responsible shall verify that all the pages in the book, both used and unused are intact.

(10) Receipt books, whether used or unused shall be sent by registered post.

(11) The loss of a receipt book or part of it shall be immediately brought to public notice by advertisement in a widely circulating daily paper.

(12) The Chief Officer shall be responsible for the maintenance, custody and control of adequate stocks of special official receipt forms to meet the special needs of certain departments.

Payment of Parochial Moneys

8.—(1) No payment out of parochial funds shall be made by the Secretary except upon vouchers duly passed and signed by the Chairman, or by such other members of the Council as the Council may authorize.

(2) The Secretary and Chief Officer shall receive an imprest for petty cash in such circumstances and for such amount as the Council may approve. All disbursements of petty cash shall be supported by authorized vouchers.

(3) Cheques drawn against any banking account of the Council shall be signed by the Secretary, or an authorized officer and countersigned by the Chairman of the Council, or member of the Council duly authorized by the Council to do so in the absence of the Chairman.

(4) All vouchers for payment shall be checked and signed by the examining officers of the respective departments of a Parish Council and shall give the following information—

- (i) the head, subhead, objects, sub-objects against which payment is charged;
- (ii) the name and address of the person to whom the payment is made;
- (iii) the amount payable both in figures and words;
- (iv) the nature of payment;
- (v) the authority for payment if a copy of the same is not attached to the payment voucher;
- (vi) whether the service specified has been satisfactorily performed (where appropriate); and
- (vii) whether funds are available.

(5) Supporting bills, invoices or claims for payments made shall be rubber stamped "Paid" and their correctness certified by an authorized officer.

(6) Payment shall be made only on the original copy of the supporting documents. If payment is claimed on a duplicate copy, payment shall be made only if an authorized officer certifies on the duplicate copy that the original copy has been lost and authorizes payment. If the original copy is recovered it shall be cancelled and attached to the payment voucher together with the duplicate copy on which payment was made.

(7) All vouchers shall be certified by the Chief Officer of the department or his authorized officer.

(8) The certifying officer shall ensure that—

- (i) the person named in the voucher is the person entitled to receive payment;
- (ii) all authorized deductions from the amount payable have been made;
- (iii) the services specified have been duly performed;
- (iv) the prices charged are in accordance with contract or approved skills or are fair and reasonable according to current local rates;
- (v) the authority for payment is indicated;
- (vi) all calculations have been verified;
- (vii) payments for goods are supported by a certificate that the articles have been received (and except in the case of small supplies of expendable items) and charged on the appropriate inventory or stock record;
- (viii) an acknowledgement or a receipt duly stamped where necessary has been obtained in respect of each sum of parochial money paid;
- (ix) the date and mode of payment has been indicated on each payment voucher and the receipt by the payee attached thereto (except where payment has been made by cheque which carries a receipt form); and
- (x) when payment has been made to a person other than the person named in a voucher the authority under which the payment was made is noted on the voucher and retained for inspection by the Audit Department.

(9) If an unauthorized payment is made in consequence of any certificate on an incorrect voucher the officer who certified shall be liable to be surcharged with the amount so paid out.

(10) All vouchers for payment shall be certified and forwarded by the Chief Officers concerned to the Secretary without delay. The Secretary shall, before approving such vouchers for payment, satisfy himself that they are properly payable in all respects and that funds are available on the appropriate item of the estimates or special service to meet the expenditure.

(11) The Secretary shall submit to the Finance Committee at each monthly meeting a written statement of all vouchers dealt with in accordance with paragraph 8 (8) and shall call the Committee's attention to any matter which he shall deem desirable.

(12) Payment of parochial moneys in cash for purposes other than wages and salaries shall (for the time being) not exceed twenty dollars (\$20.00). All payments in excess of this amount shall be made by cheque.

(13) The Secretary shall issue written instructions as to the officers who are authorized to—

- (a) sign invoice orders;
- (b) authorize payment on payment vouchers;
- (c) sign cheques; and
- (d) sign cheque summaries on their behalf.

(14) Parochial moneys shall not (except for small amounts approved by a Chief Officer) be taken to the bank for lodgement or carried from the bank by a single employee. The Secretary or Chief Officer responsible shall make the necessary arrangements for the safe transit of the moneys to or from the bank.

Inventories

9.—(1) Inventories shall include all articles of furniture and equipment except consumable articles.

(2) Inventories of all parochial property in respect of each department of the Council (including outstations of each department) and in respect of furnished living quarters occupied by employees of each department of the Council shall be kept by the appropriate Chief Officer in the form approved by the Council.

(3) Each Chief Officer shall keep a complete file of the inventories prepared by him.

(4) Each Chief Officer shall check the inventories relating to his department at least twice per year and shall report any discrepancies forthwith to the Secretary.

(5) The Chief Officer shall see that all inventories and stock records relating to his department are kept up-to-date.

(6) The Secretary shall maintain a master inventory which shall contain details of all inventories including inventories of outstations of each department.

Safe and Strong Rooms

10.—(1) The Secretary (or Chief Officer concerned) shall ensure that safes are provided in the several departments for the safe keeping of moneys or other valuables.

(2) The duplicate keys or combinations of all safes and strong rooms shall be deposited with the Secretary and shall be enclosed in a sealed envelope with the following details shown on the outside—

Duplicate key or Combination

Department.....Office.....
Description of safe.....
Registered No. of safe.....
Registered No. of key.....

.....
Head of Department

.....
Date

(3) An acknowledgement in writing shall be given by the Secretary for each duplicate key or combination deposited with him.

(4) All duplicate keys or combinations deposited with the Secretary shall be kept in the Secretary's safe. The duplicate keys or combinations of the Secretary's safe and vault shall be deposited with the bank in which the Council's main banking account is kept, in a sealed envelope bearing particulars as in paragraph 10 (2).

(5) The Secretary shall maintain a record of all duplicate keys and combinations deposited with him. The keys and the record shall be so related that individual keys can be readily located when required.

(6) No safe shall be moved from one office to another without the authority of the Secretary.

(7) No unauthorized person shall issue any duplicate key or combination in the custody of the Secretary.

(8) In the case of a combination lock the combination shall be known only by the officer in charge of the safe (hereinafter called the safe officer) who shall set it. The Secretary shall have in his custody a copy of the combination. Whenever the safe officer is replaced the combination shall be changed.

(9) Whenever the key for a safe is lost the safe officer shall report the fact forthwith to the Secretary who shall authorize the issue of the duplicate key. The issue of a duplicate key or combination shall be noted in the record maintained by the Secretary.

(10) Where a duplicate key has been issued in lieu of a lost key, the Secretary shall arrange forthwith with a reputable locksmith for the lock to be replaced under the supervision of the Secretary. The duplicate key of the new lock shall be in the custody of the Secretary.

(11) The replacement of locks, the making and fitting of new keys and the destruction of old keys shall be carried on under the supervision of the Secretary.

(12) The expenses incurred in altering the wards of a lock and making new keys shall be borne by the safe officer if the loss is due to his negligence.

(13) The safe officer shall keep the keys in a safe place and shall not give any unauthorized person access to the safe or its contents. The safe officer shall be personally liable for any loss of parochial money from a safe under his control if the loss is due to his own negligence.

(14) No safe officer shall keep or allow to be kept in the safe under his charge any items or value other than parochial money and valuables or official documents. The safe officer shall maintain an inventory of all items of value kept in the safe.

(15) When a safe officer is handing over his charge to another officer he shall prepare a list of all items handed over. This list, which shall be signed by both officers, shall be filed as part of the office records and a copy retained in the custody of the Secretary.

Weekly Cash Checks

11.—(1) Chief Officers shall authorize an officer, other than the safe officer, to maintain a weekly check on cash and other valuables kept in the safe. The Chief Officers shall report forthwith any discrepancies to the Secretary.

(2) This check shall include (where appropriate) a check of the Value Book, the Cash Book and Bank Lodgement Book. The results of such inspections shall be recorded in each Cash Book and certified by the checking officer as follows—

“Cash Book checked and balance found to agree with cash in safe as follows: ”

(3) Where cash and stamps do not agree with the records the checking officer shall report the matter forthwith to the Secretary.

(4) A Board of Survey shall be appointed by the Council to conduct an end of year check of the records. A copy of the report of the Board shall be forwarded to the Minister and another copy to the Auditor-General.

Loss of Parochial Moneys or Property

12.—(1) Whenever any shortage, loss, damage or destruction occurs in respect of parochial moneys, stamps, securities, stores, or other parochial property, whether by theft, fire, water or any other agency, accidental or otherwise, the Chief Officer of the department concerned shall as soon as possible, make a full report to the Secretary (even when such loss has been made good). The Secretary shall send a copy of the report with his recommendations to the Finance Committee.

(2) Where a write-off of the loss is recommended by the Finance Committee to the Auditor-General, the reasons for the recommendation shall be stated.

(3) Where fraud or theft is suspected the Chief Officer concerned shall report the matter immediately to the Secretary who shall notify the police for further investigations and inform the Finance Committee.

(4) The Secretary shall send a report of all such losses and the details of action taken by him to the Minister. He shall also send a copy of the report to the Auditor-General who shall decide on any further action to be taken.

Accounting Arrangements

13.—(1) Subject to any directions from the Secretary, each Chief Officer shall be responsible for the financial operations of his department. In particular he shall be responsible—

- (a) that no excess expenditure which has not been properly and previously authorized is incurred;
- (b) that all accounts submitted by him for payment are properly chargeable against parochial funds and have been incurred with due regard to the avoidance of waste and extravagance;
- (c) that all payments are charged against their appropriate items.

(2) Accounts shall indicate the receipts and expenditure under the subheads and items set out in the Estimates of Revenue and Expenditure for the financial year.

(3) The Secretary shall submit on or before the last working day of June, September or December in each year—

- (a) to the several committees of the Council—
 - (i) statements of the estimates for each department;
 - (ii) statements of the actual expenditure against estimates for each department;
 - (iii) unspent balances of estimates and projected expenditure for the remainder of the year as far as is practicable;
 - (iv) statements of commitments entered into and not discharged;
 - (v) a summary of such statements;
- (b) to the Council—
 - (i) a statement of outstanding amounts owing to the Council;
 - (ii) statement of cash and bank balances of the Council.

(4) The Secretary shall at the end of each month submit to the several committees, statements of revenue received compared with the estimates for the year together with a statement of the comparative figures of revenue received for the corresponding period of the preceding year.

(5) The Secretary shall submit the following separate statements of the accounts of the past year to the Council, the Minister and Auditor-General not later than the 31st day of July of the ensuing year—

- (i) balance sheet (statement of current assets and liabilities);
- (ii) schedule of loan transactions;
- (iii) schedule of expended government grants;
- (iv) schedule of unexpected deposits from government departments;
- (v) schedule of sundry deposits;

- (vi) schedule of transport loans to officers;
- (vii) schedule of sundry advances;
- (viii) schedule of departmental imprests;
- (ix) statement of surplus and deficit;
- (x) statement of receipts and payments;
- (xi) statement of revenue and expenditures;
- (xii) statement of virement authorized; and
- (xiii) statement of bank reconciliation at the close of the financial year.

Internal Audit

14.—(1) The Secretary shall maintain an internal audit section within his department which shall—

- (i) carry out quarter-yearly audit of the several departments of the Council; and
- (ii) keep under constant review the systems of internal check in operation within the various departments of the Council.

(2) The Chief Officer of the internal audit section shall, at the end of each audit, send a written report to the Secretary who shall send copies to the Council and the Auditor-General.

Preservation and Destruction of Records

(after completion of all transactions
and closing of accounts)

15. All classes of account books and records shall be preserved for the minimum periods prescribed hereto—

Record	Minimum Period (for preservation)
Principal Ledger, Cash Book and Main Journal	twenty (20) years
Abstract and subsidiary Journals	seven (7) years
Vouchers and counterfoils	seven (7) years
Special ledgers and records	twenty (20) years
Establishment salary records relating to pensions and superannuation	sixty (60) years
All other financial records	seven (7) years

Stocks and Stores

16.—(1) The Secretary shall order all necessary supplies and stores as directed by the Finance Committee and on a form approved by the Council.

(2) Each Chief Officer shall maintain proper records of all stores and supplies received and issued out in his department.

(3) The accounts shall be kept in such form as may be required by the Secretary and shall be subject to his examination and check at such times as he thinks proper.

(4) All orders for goods shall be given on the form approved by the Council.

(5) Chief Officers shall for each financial year, maintain separate records of every order for supplies and stores certified by them to the Secretary as the requirements of their respective departments. They shall also maintain itemised records of supplies and stores actually received by them for the same period (for purposes of comparison).

Annual survey of unallocated Stores

17.—(1) The Finance Committee shall at the close of each financial year appoint a Board of Survey for the purpose of inspecting and checking all stocks of unallocated stores. The Board shall submit a detailed report of the results of their inspection to the Secretary in such form as the Secretary may approve. When more than one person is appointed to constitute the Board, the Finance Committee shall name one of the members to be Chairman.

(2) Chief Officers shall render every assistance to the Board in the conduct of their investigations.

(3) The Board shall commence their work not later than the 30th day of April each year (on a date to be determined by the Finance Committee) and work on a full time basis until the survey has been completed.

(4) The duties of the Board of Survey shall include—

- (a) stock-taking of all stocks in hand in the unallocated stores;
- (b) comparing the quantities found on stock-taking with the ledger balances and separately listing on the form approved by the Secretary items in respect of which there are discrepancies;

- (c) preparing a list of all unserviceable stores and making recommendations as to their disposal;
- (d) including in the report on the survey carried out comments on the manner in which the stores are kept;
- (e) the making of any recommendations.

(5) The Secretary shall furnish the Council and Auditor-General with copies of the Board's report soon after its receipt by him.

Advances

18.—(1) Subject to any directions from the Council, the Secretary may authorize advances of money to officers as specified hereto—

- | | |
|--|----------------------------------|
| (a) to travelling officers for purchase of motor vehicles or other transport (according to nature of duties) | not exceeding \$7,200 |
| (b) for repairs to motor vehicles | as considered reasonable |
| (c) salaries to all officers | not exceeding one month's salary |
| (d) for travelling and subsistence expenses | according to existing rates |

(2) Advances under 18 (1) (a) shall be repayable by salary deductions by equal monthly instalments over a period of time not exceeding sixty months. Advances under 18 (1) (b) shall be repayable by instalments of not less than twenty dollars per month.

(3) An officer to whom an advance is made under authority of paragraph 18 (1) (d) shall render an account of expenses to the Secretary within four weeks of his return to base office. Failure to do so will make him liable for recovery of the advance by any deductions from his salary that the Secretary may see fit to authorize.

(4) Any advances made under the authority of paragraph 18 (1) (a) and (b) shall take into account any unpaid amounts outstanding from previous advances made under these sub-paragraphs.

(5) An officer proceeding on vacation leave in excess of three (3) months may be paid (at his election) an advance of any two (2) months salary free of interest.

Contracts

19.—(1) Every contract which exceeds \$200 in value shall be in writing and shall specify—

- (a) the nature of the work;
- (b) materials to be used;
- (c) work already done under any other contract;
- (d) the cost including any discounts or other deductions;
- (e) period within which work is to be performed.

(2) Every contract which exceeds \$500 in value shall provide for the payment of a sum as liquidated damages by the contractor for breach of specified terms and conditions of the contract.

(3) Every contract shall provide for the maintenance on deposit by the successful contractor of such security in such amount and form as the Finance Committee may require.

(4) Every contract shall provide for insurance coverage.

(5) Contracts which exceed \$500,000 in value for the execution of any work shall call for competitive tenders in the manner provided.

(6) Contracts for the execution of works of a value less than \$500,000 may be made on a schedule of rates approved by the Council provided that such contracts shall be awarded only to persons whose names appear on a list of contractors approved by the Council.

(7) All written contracts for the construction, repair or maintenance of buildings, for engineering works (whether civil, mechanical or electrical) or for the rendering of services that involve the employment of labour shall incorporate the conditions of contract (from time to time) prescribed by the Council. All tenders for such contracts shall be made on a form supplied by the Superintendent of Roads and Works.

(8) The Secretary shall not pay any contractor unless the voucher for the contract and work done has been certified by the Chief Officer concerned and countersigned by the Superintendent of Roads and Works.

(9) Before authorizing any extra work exceeding a sum of \$100 under a contract, the Superintendent shall obtain the prior authority of the appropriate committee for the execution of the work and the rate of payment thereof so, however, that if the Superintendent considers

the work to be of an urgent character he may issue the necessary instructions and make a report of his action at the next meeting of the relevant committee.

(10) All extra work ordered shall be in writing, signed by the Superintendent who shall without delay furnish a copy of the order to the Secretary.

(11) When the Superintendent issues his final certificate of the amount due to the contractor he shall forward a copy of the certificate to the Secretary and shall also attach thereto a statement showing the contract price, the authorized variations therefrom and the final accounts received from the contractor.

Supplies

20.—(1) In all cases other than perishable goods competitive quotations or tenders shall be obtained for all goods ordered.

(2) A schedule of items required by the several departments shall be prepared by the Superintendent of Stores for the approval of the Finance Committee (who may amend the schedule).

(3) Tenders for the supply of goods required for the ensuing financial year shall be invited in the month of January by advertisement in the public press.

(4) The Secretary, may from time to time, issue instructions to the Superintendent with reference to any matter under this paragraph.

Late or irregular tenders or quotations

21.—(1) Late tenders (or quotations) or tenders which are otherwise irregular shall be disposed of as directed by the Finance Committee.

- (2) (a) No tender or quotation shall be accepted from (or contract entered into with) any person or firm who on any previous occasion had withdrawn a tender after it had been opened. The Council may however, accept any tender if he thinks the circumstances warrant it.
- (b) No tender or quotation shall be accepted from any person or firm who do not pay the standard rates of pay established for that trade or industry.
- (c) No tender or quotation shall be accepted from, or contract entered into with, any person or firm who (whether as assignee or sub-contractor)—

- (i) is proved to the satisfaction of the Council to have previously as a contractor with the Council, infringed the established practices as to rates of wages, hours and conditions of labour; or
 - (ii) during the subsistence of a contract with the Council was found guilty of infringing the stipulations imposed by the Council forbidding the discouragement or penalisation of trade union membership amongst employees.
- (d) Any person desirous of entering into a contract with the Council by tender or quotation shall, whenever required to do so by the Secretary, produce such documents, or books for examination as to whether the requirements of this paragraph has been complied with.
- (e) The Council shall forbid the assignment or underletting by a contractor of a contract, or any part thereof, to any person or firm on the list of those from whom the Council will not accept tenders or quotations.

(3) The Secretary shall—

- (i) keep in safe custody all the contract documents including plans, specifications, bills of quantities and bonds; and
- (ii) ensure that all insurance policies which the contractor is required to effect are duly taken and maintained until the handing over of the contract works.

(4) The instructions for tender issued for every contract (including quotations) shall be in a form approved by the Council and shall as far as practicable include the stipulations and conditions specified in sub-paragraph (2).

Ledgers

22.—(1) The Superintendent shall maintain a Contract Ledger. The Secretary shall as soon as possible after each meeting of the Council at which contracts are awarded, furnish the Superintendent with a copy of every contract entered into by the Council.

(2) The Ledger shall include details relating to advances made, interim and final payments to the contractors and variations authorized.

Payments

23.—(1) All sums due to contractors shall be certified by the Chief Officer concerned. The certificate shall show the total agreed price of the contract, the instalment payments certified, the balance due and the amount of the retention money.

(2) The Secretary shall not make any payments until—

- (a) he has checked the correctness with the related contract;
- (b) the voucher has been certified by the Chief Officer concerned;
and
- (c) signed by the Superintendent.

(3) The Secretary shall hold back at least ten per cent of the contract price for a period of time which the Finance Committee after consultation with the Superintendent may determine.

THE PAROCHIAL RATES AND FINANCE ACT

ORDER
(under section 6B)

THE PAROCHIAL RATES AND FINANCE (APPORTIONMENT OF ENTITLEMENT FROM THE PAROCHIAL REVENUE FUND BETWEEN ST. CATHERINE PARISH COUNCIL AND THE MUNICIPALITY OF PORTMORE) ORDER, 2003

(Made by the Minister on the 7th day of October, 2003)

L.N. 123A/2003

1. This Order may be cited as the Parochial Rates and Finance (Apportionment of Entitlement from the Parochial Revenue Fund between St. Catherine Parish Council and the Municipality of Portmore) Order, 2003.

2. The following represent the percentages to be paid out of the St. Catherine Parish Council entitlement of the Parochial Revenue Fund to the Municipality of Portmore and the St. Catherine Parish Council, respectively—

(a) Municipality of Portmore—

Motor vehicle licence fees	27.5%
Property taxes	To be calculated as follows—
	Total property taxes collected for the Municipality of Portmore
	_____ x 100
	Total property taxes collected for the parish of St. Catherine

(b) St. Catherine Parish Council—

Motor vehicle licence fees	72.5%
Property taxes	To be calculated as follows—
	Subtract the amount arrived at for property taxes in paragraph (a) from the figure 100.