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STATUTORY RULES AND ORDERS NO. 33 OF 2015

THE MINISTER IN EXERCISE OF THE POWERS CONFERRED ON HIM UNDER SECTION 88 OF THE PUBLIC FINANCE MANAGEMENT ACT NO. 17 OF 2015, MAKES THE FOLLOWING REGULATIONS—

(Gazetted 17th September, 2015).

PART I
PRELIMINARY

1. **Citation.** These Regulations may be cited as the

PUBLIC FINANCE MANAGEMENT REGULATIONS, 2015.

2. **Definitions.** (1) In these Regulations—

“Act” means the Public Finance Management Act No. 17 2015, and includes regulations, directives, orders, instructions and guidelines made thereunder, unless the context requires otherwise;

“approved plan” means the Corporate Plan, the Strategic Plan and the Annual Plan for a Covered Entity including the Business Plan for a State-Owned Enterprise, the Financial Plan for a Statutory Body, the Annual Plan for a Ministry and any other form of Annual Plan approved by the Minister responsible for the Covered Entity;

“Comptroller of Customs” has the meaning assigned to it under the Customs Act, 2015;

“Comptroller of Inland Revenue” has the meaning assigned to it under the Income Tax Act, Chapter 149;

“construction” means the erection, reconstruction, 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;

“Covered Entity” means ministries, departments, agencies, entities, institutions of executive, legislative and judicial branches of the central and all local governments, all autonomous bodies under government control, state owned enterprises, and any entity or individual who receives or uses public money, and all officers and employees in those entities;

“enactment” includes regulations, directives, orders, instructions and guidelines under an Act unless the context requires otherwise;

“fixed amount receipt” means a fixed amount receipt referred to in regulation 133;

“goods” means chattels, 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, at a bank or financial institution, by the Accountant General;

“legal tender” means—

- (a) notes for any amount issued or deemed to have been issued by the Eastern Caribbean Central Bank; and
- (b) coins issued or deemed to have been issued by the Eastern Caribbean Central Bank 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;

“Line Minister” means—

- (a) the minister with responsibility for the Vote; or
- (b) when used in relation to a Statutory Body or a State-Owned Enterprise, the Minister with responsibility for the Statutory Body or State-Owned Enterprise;

“Minister” means the Minister with responsibility for Finance;

“Permanent Secretary” means the Permanent Secretary of the Ministry responsible for Finance, unless the context requires otherwise;

“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 system;

“public investment” means non-recurrent expenditure on goods, works, and services carried out by any public entity on its own or by one or many public entities in conjunction with one or more non-public entities through public-private partnerships, and which is aimed at—

- (a) accumulating new physical or intangible assets;
- (b) enhancing human resource capacities; or
- (c) improving or rehabilitating existing physical or intangible assets or human resource capacities,
- (d) to achieve development objectives;

“public sector investment project” means public investment requiring planning, execution, monitoring and evaluation carried out as an integrated set of activities aimed at meeting a development objective, at a specified cost and within a defined timeframe;

“public-private partnership” means a long-term contract between a private party and a Government agency, for providing or managing a public asset and associated services, in which the private party bears significant risk and management responsibility;

“receiver of revenue” has the meaning assigned to it under the Act, and includes a sub-accountant;

“services” means an object of procurement, other than construction or goods, and includes consultancy services, insurance coverage, telephone service, internet service, electricity and other similar services but does not include contracts of employment in the public service;

“sub-accountant” means a public officer who is authorised directly by the Accountant General to exercise the powers of the Accountant General or specified powers to the Accountant General or a sub-treasury;

“system” means the treasury financial information system of the computer system of the Government.

(2) For the purposes of these Regulations, the Accountant General, the Comptroller of Customs, the Comptroller of Inland Revenue, an Accountable Officer, or a public servant, or other person who receives money paid to a Covered Entity, other than a State-Owned Enterprise, shall be deemed to be the collector of revenue.

PART II

ROLES AND RESPONSIBILITIES FOR MANAGEMENT OF PUBLIC FINANCES

3. Roles of Permanent Secretary of Finance. In addition to the roles and responsibilities in the Act, the Permanent Secretary shall—

- (a) provide fiscal policy advice to the Minister;
- (b) prepare the medium-term fiscal framework, including macroeconomic and fiscal forecasts, the budget framework paper and National Budget documents;
- (c) ensure the proper functioning of the public finance management systems and processes;
- (d) assess the plans, budgets, in-year reports and Annual Reports of Covered Entities; and
- (e) monitor the performance of Covered Entities with regard to plans, budgets and requirements of the Act.

4. Roles of Permanent Secretaries of line ministries and CEOs. The Permanent Secretary of, and every Chief Executive Officer or Head of, a Covered Entity, in addition to responsibilities under the Act or any other enactment, shall—

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- (a) be responsible for the Accountable Officer requirements in section 10 of the Act when appointed as an Accountable Officer; and
 - (b) manage the Covered Entity to achieve the performance specified in the National Budget and the approved plan for the Covered Entity.

5. Role of boards. The directors of a board of a Covered Entity shall, collectively and individually, govern the Covered Entity to achieve the performance specified in the approved plan for the Covered Entity.

6. Delegation. (1) Where these Regulations require or permit the Minister, or another specified public officer, to perform a function, the provision shall be interpreted to permit the Minister or that public officer to delegate the function to another public officer.

(2) The Accountant General may delegate in writing any of his or her responsibilities or powers under the Act to any senior official of the Ministry, including a sub-accountant, consistent with these Regulations and, notwithstanding the delegation, the Accountant General shall remain liable under section 87 of the Act for the proper exercise of those responsibilities and powers.

(3) Notwithstanding subregulations (1) and (2), the Accountant General shall not delegate the following responsibilities—

- (a) prescribing forms under regulation 96 (1) or any other provision of these Regulations relating to the prescription of forms;
- (b) his or her authority to permit the use of a reproduction of a signature;
- (c) his or her authority to open, operate and close Government bank accounts;
- (d) his or her authority to allow the manual operation of the system;
- (e) his or her authority to allow access to the system;
- (f) his or her authority for establishing protocols to protect the system;
- (g) his or her authority to perform an annual security assessment in accordance with regulation 228.

(4) A person to whom an authority is delegated under this regulation shall not further delegate that authority to any other person unless the person so delegating permits.

(5) The person making a delegation shall remain responsible for the functions delegated notwithstanding the delegation.

7. Duty of diligence and honesty. The following public officers shall, with diligence and honesty, discharge his or her responsibilities and exercise his or her powers under the Act and every other enactment—

- (a) the Accountant General and every delegate thereof;
- (b) every Accountable Officer and every delegate thereof;
- (c) the Comptroller of Customs and the Comptroller of Inland Revenue and every delegate thereof acting as collectors of revenue;
- (d) every Head of any other Covered Entity and every delegate thereof,

and non-compliance with any such enactment shall be subject to the appropriate disciplinary action under the enactment.

PART III

MEDIUM-TERM BUDGET FRAMEWORK AND BUDGET PREPARATION

Division 1

Medium term fiscal framework

8. Contents of Medium Term Fiscal Framework. (1) The medium-term fiscal framework document shall contain—

- (a) a medium-term macroeconomic forecast referred to in section 12 (1) of the Act, setting out actual, estimated and projected values of the following economic variables for the budget year and two forward years, which shall include—
 - (i) gross domestic product and its components;

- (ii) inflation;
 - (iii) employment and unemployment;
 - (iv) exchange rates with major trading partners;
 - (v) interest rates;
 - (vi) money supply;
 - (vii) assumptions and methodologies underpinning the forecasts; and
 - (viii) information on the longer term macroeconomic forecasts;
- (b) medium-term fiscal forecasts referred to in section 12 (1) of the Act, setting out actual, estimated, and projected values of the following fiscal variables for the budget year and two subsequent years, which shall include—
- (i) aggregate revenues;
 - (ii) aggregate expenditures;
 - (iii) fiscal balance for the overall budget;
 - (iv) primary balance;
 - (v) the level of debt by external source, domestic source and total; and
 - (vi) sensitivity analysis taking account of possible changes in macroeconomic conditions;
- (c) a statement of the Government's overall measurable medium-term fiscal policy objectives, which shall include intentions for debt/GDP, expenditure/GDP, expenditure on personnel/GDP, fiscal balance/GDP, primary balance/GDP, contingent liabilities from private public partnership (nominal), and guarantees (nominal) in sufficient detail to meet the requirements of any enactment regulating fiscal responsibility as may be promulgated from time to time;
- (d) a summary of the fiscal policies for revenue, debt, deficit and expenditure with expenditure ceiling for votes and for expenditure on personnel;

- (e) an assessment of the consistency of the planned fiscal policy with the fiscal principles and rules in any enactment regulating fiscal responsibility as may be promulgated from time to time and the Government's medium-term fiscal policy objectives in the most recent medium-term fiscal framework document, including ceilings from the previous medium-term fiscal framework;
- (f) information on reasons for any deviations from the fiscal principles and rules and the Government's medium-term fiscal policy objectives in the most recent medium-term fiscal framework document, a description of the plans to address any such deviations, and the expected time to achieve this;
- (g) a fiscal risk which shall include—
 - (i) the sensitivity of economic and fiscal forecasts to changes in the economic outlook and economic shocks;
 - (ii) the exposure of the Government to contingent liabilities, including guarantees and obligations arising from judicial proceedings in progress;
 - (iii) fiscal risks arising from the financial sector, Statutory Bodies, State-Owned Enterprises, public-private partnerships, and any other institutions;
 - (iv) any commitment unaccounted for in the economic and fiscal forecasts;
 - (v) any other circumstance that may have a material effect on economic and fiscal forecasts, and is unaccounted for in the economic and fiscal forecasts; and
 - (vi) any measures implemented by Cabinet, or the Minister, to manage fiscal risks;
- (h) a statement of responsibility signed by the Permanent Secretary attesting to the reliability and completeness of the information in the medium-term fiscal framework and its compliance with the law.

9. Process for Medium Term Fiscal Framework. (1) Every fiscal year, the Permanent Secretary shall cause to be prepared the medium-term fiscal framework document, which shall be approved by Cabinet not later than the 31st day of July.

(2) Upon its approval by Cabinet and simultaneously with the laying of the Estimates of Revenue and Expenditure—

- (a) the medium-term fiscal framework document shall be laid before Parliament, for information; and
- (b) not later than one week after it has been laid before Parliament, the Permanent Secretary shall cause the medium-term fiscal framework document to be published on an official website of the Government.

10. Requirements for multi-year commitments. The annexes to the National Budget shall include a statement on proposed multi-year commitments and information on the previously approved multi-year commitments and the current status of such commitments.

11. Ceilings for multi-year commitments. In exercise of his or her power under section 13 of the Act to approve multi-year commitments, the Minister shall ensure that multi-year commitments for the medium term are within the ceilings approved by Parliament.

12. Budget calendar. A detailed budget calendar shall be specified in the budget circular that is consistent with the timelines in Appendix C to these Regulations.

Division 2

Budget Framework Paper

13. Contents of budget framework paper. The budget framework paper shall set out the following—

- (a) a summary of macroeconomic and fiscal forecasts from the medium-term fiscal framework document as updated;
- (b) a summary of fiscal policy and the statement of the medium-term fiscal objectives from the medium-term fiscal framework;

- (c) a comparison between the performance and the medium-term fiscal framework and the National Budget of the current year based on projections from the most current available information;
- (d) the Government's priorities for the National Budget, including information on the funds available for new policies or projects and a prioritised list of proposed spending for such funds;
- (e) proposed efficiencies and spending reductions;
- (f) ceilings to be approved in the National Budget for expenditure, debt and other ceilings as may be required by any enactment regulating fiscal responsibility as may be promulgated from time to time;
- (g) fiscal risk information as specified in the Act and any other applicable enactment updated from the medium-term fiscal framework where relevant; and
- (h) other information as the Minister may consider necessary.

Division 3 ***Expenditure Estimates***

14. Contents of the expenditure estimates. The expenditure estimates forming part of the National Budget shall set out—

- (a) the appropriations arranged by Expenditure Vote under the responsible administrative Ministry or other Covered Entity;
- (b) the outcomes and outputs associated with the money to be expended by each Expenditure Vote;
- (c) expenditure for each Expenditure Vote presented in a form to support performance based budgeting linking financial and non-financial performance for each Expenditure Vote, from a date to be determined by the Minister;
- (d) additional details on expenditure for each Expenditure Vote presented by aggregated economic classifications which shall distinguish between—

- (i) personnel expenditure;
- (ii) non-personnel recurrent expenditure showing operational expenditure for the entity administering the Expenditure Vote distinct from funds to be paid to other entities or individuals, including in the form of transfers and subsidies; and
- (iii) capital expenditure; and
- (e) other information as the Minister may consider necessary.

15. Appropriations pertaining to expenditures. For the avoidance of doubt—

- (a) enactments that provide for appropriation of sums for the service of Grenada shall continue to be the legal basis to control expenditure together with the virement reallocation; and
- (b) the source of revenue is not appropriated.

Division 4

Corporate and Annual Work Plans for ministries and departments

16. Corporate and Annual Work Plan for Ministry or Department. (1) In every fiscal year, each Ministry and Department shall submit a three-year corporate plan to the Ministry not later than the twenty-sixth day of June.

- (2) The corporate plan under subregulation (1) shall include—
 - (a) strategic outcomes for the medium term that are aligned with the overall national development outcomes;
 - (b) details of services to be delivered, including—
 - (i) the outcomes relevant to the services provided;
 - (ii) the outputs to be provided;
 - (iii) measurable indicators of performance, where feasible; and
 - (iv) the budget allocated to the outputs and outcomes;

- (c) capital developments;
- (d) human resource and information and communication technology needs;
- (e) risks and risk management intentions; and
- (f) financial resources required.

(3) Every Ministry and Department shall, on the basis of the corporate plan under subregulation (1), develop an annual work plan which will inform the resources required for the budget year and which shall include—

- (a) priorities and actions for the budget year;
- (b) expected results;
- (c) the timeframe;
- (d) the responsible officer; and
- (e) resources tied to budget submission.

(4) Every annual work plan shall be approved by the Line Minister.

(5) Every Permanent Secretary and Head of Departments shall—

- (a) take reasonable steps to ensure that the annual work plan and draft Annual Budget comply with the budget circular and other directives, orders, instructions and guidelines under the Act;
- (b) update the annual work plan to reflect the National Budget approved by Parliament; and
- (c) not later than one week after the approval of the National Budget by Parliament, publish the corporate plan on the official website of the Government.

PART IV

BUDGET APPROVAL AND APPROPRIATIONS

17. Publication of National Budget. (1) For the purposes of section 24 of the Act, the requirement to make available to the general public the Proposed Budget within

one week following its submission to Parliament shall apply to when the Proposed Budget, as approved by the Standing Committee on Finance, has been presented to Parliament.

(2) For the avoidance of doubt, the Government shall not be required to make the budget approved by the Standing Committee on Finance available to the general public prior to the presentation of the Budget Speech.

18. Name of medium term fiscal document. For the avoidance of doubt, reference to the “fiscal strategy statement” and the “medium-term fiscal and budget framework” in section 25 of the Act means the medium-term fiscal framework document.

PART V

BUDGET EXECUTION

Division 1

Warrants

19. Restrictions on reallocation warrants. (1) The Minister shall not approve a reallocation warrant if the total of all reallocation warrants in any financial year exceeds ten percent of the approved expenditure for the National Budget for that financial year.

(2) Every reallocation in excess of the amounts specified in this regulation shall be authorised by Supplementary Estimates and a supplementary appropriation Bill.

20. Numbering of warrants. (1) The following types of warrants issued in a financial year shall be numbered individually as a series in ascending numerical order—

- (a) contingencies warrants; and
- (b) reallocation warrants.

(2) Virement warrants and departmental warrants shall be numbered in ascending numerical order by Covered Entity.

21. Distribution of copies of warrants and reservations and updating system.

(1) The Minister shall take reasonable steps to ensure that, immediately after the Minister or authorised authority signs—

- (a) a general warrant;
- (b) a provisional general warrant;
- (c) a notice of reservation under section 34 (3) of the Act in respect of a general warrant;
- (d) an authorisation to expend in accordance with the general warrant, a notice of reservation under section 34 of the Act, or the directions of the Minister under section 34 (5) (b) of the Act;
- (e) a notice of reservation under section 34 (3) of the Act in respect of a provisional general warrant;
- (f) an authorisation to expend in accordance with the provisional general warrant, a notice of reservation under section 34 (3) of the Act, or directions of the Minister under that section,

the system is updated to reflect the warrant, and a copy of each warrant is sent to the Accountant General, each affected Accountable Officer and the Director of Audit.

(2) The Accountable Officer shall, immediately after signing a virement warrant, send the virement warrant to the Minister and a copy of the virement warrant to the Accountant General and the Director of Audit.

(3) The Minister shall, immediately after receipt of the virement warrant, take reasonable steps to ensure that the system is updated to reflect the virement warrant.

22. Expenditure of reserved money where no provision in warrant or notice.

(1) Where expenditure is reserved by—

- (a) a general warrant;
- (b) a provisional general warrant;
- (c) a notice under section 34 (3) of the Act in respect of a general warrant;
or

- (d) a notice under section 34 (3) of the Act in respect of a provisional warrant,

and no provision is made to authorise the expenditure in the warrant or notice or by direction of the Minister, the Accountable Officer designated in respect of the Expenditure Vote may, in the form prescribed by the Minister, apply to the Minister through the Permanent Secretary, for authority to expend the reservation.

(2) An application under sub-regulation (1) shall set out the reasons that the expenditure of the reservation is necessary.

(3) Where an application for authority to expend a reservation has been approved, the Minister shall cause a copy of the direction of the Minister to expend the reservation to be sent to the Accountant General, the Permanent Secretary, the Director of Audit and the affected Accountable Officer.

(4) Where an application for authority to expend a reservation has been denied, the Minister shall cause a notice to be sent to the Accountant General, the Permanent Secretary, the Director of Audit and the affected Accountable Officer.

Division 2

Payment of Remissions, Refunds and Settlement of Claims against Government

23. Remission of money paid under section 41 of the Act. (1) Pursuant to section 41 of the Act, the collector of revenue with responsibility for the head of revenue may, through the Permanent Secretary, apply to the Minister for a remission of a tax, fee or other amount including interest or a penalty that has been paid.

(2) An application under subregulation (1) 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 Accountable Officer or the Minister considers appropriate.

(3) Where a remission is granted under section 41 of the Act, the collector of revenue shall without unreasonable 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 statement of the particulars of the remissions that complies with section 41 (3) of the Act.

(4) The Accountant General shall take reasonable steps to ensure compliance with section 41 of the Act.

24. Remission of money paid under section 72 (1) (d) of the Constitution.

Where a penalty or a forfeiture of money has been paid and remitted under section 72 (1) (d) of the Constitution, the Accountant General shall refund the amount remitted and the accounting requirements of section 41 (3) of the Act shall apply.

25. Refunds under section 40 of the Act. (1) In accordance with section 40 of the Act, the Accountant General may refund from the Consolidated Fund all or part of any money received by the Government if—

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

(2) Where a refund is made pursuant to section 41 of the Act, the Accountant General shall take reasonable steps to ensure that the particulars of the refund are recorded and accounted for.

26. Settlement of claims against Government under section 41 (1) of the Act.

(1) The Accountant General shall pay all applicable money to settle a claim pursuant to section 41 (1) (c) of the Act.

(2) The Attorney-General may request that payment of a claim under section 41 of the Act be subject to the execution of releases and other documents as he or she considers appropriate as a condition precedent.

(3) Where a payment is made under section 41 (1) (c) of the Act to settle a claim, the Accountant General shall ensure that the particulars of the payment are recorded and accounted for.

27. Settlement of claims against Government under section 42 of the Act. Where the Minister has settled a claim pursuant to section 42 of the Act, the Accountant General shall pay the settlement amount from the Consolidated Fund after receipt of a copy of the release and other documents as the Attorney General considers appropriate.

Division 3

General Provisions Respecting Payment under Division 5, 6 or 7

28. Application of this Division. This Division applies to payments made under Divisions 5, 6 and 7.

29. Payments to representative of person entitled to receive payment. (1) Subject to subregulation (4), where an Accountable Officer is directed to make payment to a representative of a person entitled to receive payment, the Accountable Officer shall take all reasonable steps to ensure that he or she makes payment to the authorised representative of the person.

(2) Authorisation of a representative shall be effected in writing, and subject to subregulation (3), shall be signed by the person entitled to receive payment, and 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;
- (b) letters of administration, with or without a will annexed, or grant of 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) An Accountable Officer who is directed to make payment to a representative of a person entitled to receive a payment shall keep the original or a certified or notarised copy of the document authorising payment to be made to the representative.

(4) Where an Accountable Officer is uncertain about whether the representative is authorised to receive payment on behalf of a person, the Accountable Officer 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.

30. Manual operation of financial information system when computer system not operational. (1) Notwithstanding any provision in Division 5, 6 or 7, the Accountant General may authorise the manual operation of the financial information system or any part thereof if—

- (a) the financial information system or part thereof is not operational; and
- (b) the Accountant General thinks it fit to wait until the financial information system or part thereof resumes operation.

(2) The Accountant General shall take reasonable steps to ensure compliance at all times with subregulation (1), including procedures and documents as may be appropriate.

(3) Where for any reason and for any period of time the financial information system or any part thereof ceases to be operational, the Accountant General shall, in consultation with the Permanent Secretary, establish, and revise from time to time as necessary, protocols for updating the financial information system and such protocols shall include a protocol for identifying the data as an update.

(4) Immediately after the financial information system or part thereof resumes operation, the Accountant General shall take reasonable steps to ensure that the financial information system is updated in accordance with protocols established under subregulation (3).

Division 4

Payment for Construction, Goods, Services and other Purposes

31. Application of this Division. This Division applies to all payments made from—

- (a) the Consolidated Fund, other than payments required or permitted under Division 6 and Division 7;
- (b) a deposit; or
- (c) a special fund, except to the extent that—
 - (i) the Minister, pursuant to subsection (2) or (3) of section 45 of the Act, has made other provisions, or
 - (ii) section 47 of the Act applies.

32. Payments to be made on the authority of Accountant General or Accountable Officer. Every payment made shall be made on the authority of the Accountant General or an Accountable Officer.

33. Certification of payment for construction, goods or services and other purposes. No payment shall 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 Accountable Officer certifies—

- (a) in the case of a payment for construction, the supply of goods or the rendering of services, that the procurement complies with the Public Procurement and Disposal of Public Property Act, 2014 and every regulation made thereunder;
- (b) 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;
- (c) 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;
- (d) where payment is made in advance of verification, that the claim for payment is reasonable; or
- (e) in the case of any other payment, that the payee is eligible for or entitled to the payment.

34. All payments to be by system-readable instruction unless otherwise permitted. All payment instructions shall be system-readable and shall be transmitted electronically, unless the Accountant General authorises the use of a payment instruction referred to in regulation 35 (a).

35. 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) a system-readable instruction transmitted electronically.

36. Contents of payment instructions and supporting documentation. (1) A payment instruction shall set out the following—

- (a) the person to whom payment is to be made;
- (b) where the payment instruction is a payment voucher referred to in regulation 35 (a), particulars of the basis of the payment such as the date, hour, number, quantity, distance and rate so as to enable them to be checked without reference to any other document;
- (c) where the payment instruction is a system-readable instruction referred to in regulation 35 (b), such particulars of the basis of the payment as may be included in the system-readable instruction;
- (d) the amount of the payment in numbers and, where the form permits it, in words;
- (e) evidence that the appropriate person has authorised the payment; and
- (f) the expenditure classified in accordance with the estimates and chart of accounts.

(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.

37. Certification of payment instructions. An Accountable Officer who signs or authorises a payment instruction shall certify that the information set out in the payment instruction is correct and complete.

Division 5

Payment of Salaries, Wages, Allowance and Reimbursements

Subdivision 1

Payment of Salaries, Allowances and Reimbursements of Public Officers and Wages, Allowances and Reimbursements of other Government Employees

38. Application of this Subdivision. This subdivision applies to—

- (a) the payment of salaries, allowances and reimbursable expenses to public officers; and
- (b) the payment of wages, allowances and reimbursable expenses to non-established employees.

39. Responsibilities of Chief Personnel Officer relating to public officers. The Chief Personnel Officer shall—

- (a) be responsible for the due administration of the Public Service Orders and the laws in respect of the payment of salaries, allowances and reimbursements to public officers;
- (b) keep a central personnel file with respect to each public officer in which shall be recorded clearly and accurately up-to-date particulars relating to the employment of the public officer; and
- (c) without unreasonable delay furnish to the Accountable Officer of the Covered Entity at which the public officer is employed all information relevant to the employment of the public officer, including particulars of his or her salary, allowances and reimbursable expenses and any changes to the information, and shall send a copy of that file to the Accountant General, the Director of Audit and the Department of Public Administration.

40. Responsibilities of Accountable Officer relating to Public Officers. (1) The Accountable Officer shall keep records, manually or electronically, of the particulars relating to the salaries, allowances and reimbursements of each public officer in his or her Covered Entity including—

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

(2) The Accountable Officer shall without unreasonable delay provide such information as may be required by the Chief Personnel Officer relating to the employment and the salaries, allowances and reimbursable expenses of each public officer in his or her Covered Entity, including—

- (a) the person's assumption of an acting position for which the person will be paid an additional amount of salary or allowances;
- (b) the person's resignation;
- (c) the person's death;
- (d) the leave that a public officer has taken;
- (e) absences from services; and

- (f) the person's intention to take extended leave and whether it is paid or unpaid.

(3) The Accountable Officer shall without unreasonable delay transfer all personal information of a transferred officer to the receiving Accountable Officer.

41. Responsibilities of Accountant General relating to payroll. The Accountant General shall for each pay period—

- (a) prepare the payroll setting out the salary, allowances and reimbursements to which each public officer is entitled and, in doing so—
 - (i) make the deductions required or permitted by law or permitted by an agreement;
 - (ii) where appropriate, prorate salaries and allowances; and
 - (iii) inquire whether any public officer has an indebtedness to the Government and whether and to what extent that indebtedness should be set off against the salaries and allowances due to the public officer and, if so, shall show on the payroll the amount deducted from the salaries and allowances due to the public officer; and
- (b) without unreasonable delay forward to the Accountable Officer of each Covered Entity the portion of the payroll that relates to the public officers employed in the Covered Entity.

42. Responsibilities of Accountable Officer relating to payroll. The Accountable Officer shall, without unreasonable delay after receipt of that portion of the payroll that relates to the public officers employed in his or her Covered Entity ("the departmental payroll")—

- (a) review the departmental payroll;
- (b) resolve any discrepancies between his or her records and the departmental payroll;
- (c) take reasonable steps to ensure that salaries and allowances to which an employee is entitled are prorated, when necessary;

- (d) take reasonable steps to ensure that all reimbursements claimed by a public officer are correct; and
- (e) report to the Accountant General the results of the review under paragraph (a).

43. Responsibility of Accountable Officer to keep records for non-established employees. Every Accountable Officer shall keep records respecting all non-established employees in his or her Covered Entity and shall ensure that the records are up to date and show clearly and accurately particulars, in respect of each employee, that include the following—

- (a) where the employee is paid on the basis of hours or days worked, the following particulars in respect of each pay period for non-established employees paid hourly or daily, as the case may be—
 - (i) the days and hours worked;
 - (ii) the number of hours paid at an hourly wage or the number of days paid at a daily wage;
 - (iii) the rate of the hourly or daily wage;
 - (iv) the total amount of the hourly or daily wages;
 - (v) the number of hours of overtime worked;
 - (vi) the hourly rate of overtime paid; and
 - (vii) the total amount of overtime paid;
- (b) where the employee is paid on the basis of an annual rate, the following information in respect of each pay period—
 - (i) the percentage or fraction of the annual rate paid;
 - (ii) the number of hours of overtime worked;
 - (iii) the hourly rate of overtime paid; and
 - (iv) the total amount of the overtime paid;

- (c) where the employee is paid other than on the basis of time worked, the basis upon which he or she is paid and the total amount payable on that basis and any other amount payable for work by the employee;
- (d) the deductions required by law or by agreement to be made from each employee's wages;
- (e) the type of leave due and taken by the employee;
- (f) the gratuity due to the employee, where applicable;
- (g) the benefits due to the employee; and
- (h) any allowances and reimbursable expense payable to the employee.

44. Responsibility to prepare timesheet for non-established employees. (1)

Where a person is delegated by an Accountable Officer to supervise non-established employees, the person shall maintain a timesheet for each pay period and such time sheet should be up-to-date and shall show clearly and accurately the following particulars in respect of each employee—

- (a) where the employee is paid on the basis of hours or days worked, as the case may be—
 - (i) the days and hours worked;
 - (ii) the number of hours or days to be paid at the hourly or daily wage;
 - (iii) the rate of the hourly or daily wage;
 - (iv) the total amount of the hourly or daily wage;
 - (v) the number of hours of overtime worked; and
 - (vi) the hourly rate of overtime paid;
- (b) where the employee is paid on the basis of an annual rate—
 - (i) the percentage or fraction of the annual rate paid;
 - (ii) the number of hours of overtime worked;
 - (iii) the hourly rate of overtime paid;

- (iv) the total amount of the overtime paid; and
 - (v) leave taken;
 - (c) where an employee is paid other than on the basis of time worked, the basis upon which he or she is paid and the total amount payable on that basis and any other amount payable for work done by the employee.
- (2) The timesheet referred to in subregulation (1) (a) shall be prepared daily, where the work is being done—
- (a) for each non-established employees paid an hourly wage; and
 - (b) for non-established employees paid a daily wage when overtime is worked.
- (3) The Accountable Officer shall take reasonable steps to ensure that, before the payroll is prepared, every timesheet is verified by another public officer.

45. Preparation and certification of payroll. A person who is delegated by the Accountable Officer to supervise non-established employees shall—

- (a) prepare the payroll for non-established employees, which shall include particulars of—
 - (i) the deductions required by law or agreement made from each employee's wages; and
 - (ii) one-off allowances;
- (b) 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 employee and, if so, shall indicate on the payroll the amount deducted from the wages due to the employee;
- (c) ensure that the payroll is verified by another public officer for accuracy and resolve any differences of opinion that may arise;
- (d) then, resolve any difference of opinion with the other public officer and shall certify the payroll under his or her hand as true and correct; and

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- (e) pay the amount due to the employer for that purpose or without unreasonable delay transmit the payroll to the Accountant General with a payment instruction.

46. Responsibilities of Accountant General relating to payment. The Accountant General shall, after making the deductions required or permitted by law or permitted by an agreement—

- (a) pay the public officers in accordance with the reviewed departmental payroll referred to in regulation 42; and
- (b) where required by an Accountable Officer, after making the deductions required or permitted by law or permitted by an agreement, pay the non-established employees in accordance with the payment instruction referred to in regulation 45.

47. Delayed claims for allowances or reimbursements. No allowance in excess of one thousand dollars shall be paid after the expiration of three months from the date on which the allowance becomes payable, where the allowance—

- (a) is payable to a public officer and is required to be claimed; or
- (b) is a reimbursement,

without the approval in writing of the Permanent Secretary.

48. When salary, wages, allowances or reimbursements cannot be paid. (1) Where a salary, allowance or reimbursement is payable to a public officer, or a wage, allowance or reimbursement is payable to a non-established employee, and the payment cannot be made to the public officer or non-established employee, as the case may be, before the expiration of three months or the end of the financial year, whichever is the earlier, the payment shall be made to the Accountant General and credited to the Deposits: Unpaid Salaries, Wages and Allowances and Reimbursements account.

(2) Where a public officer or a non-established employee claims an amount referred to in subregulation (1), the Accountant General shall prepare a payment instruction to charge the amount to Deposits: Unpaid Salaries, Wages, Allowances and Reimbursements account.

Subdivision 2***Emoluments, Allowances and Reimbursements of Members of Parliament***

49. Application of this Subdivision. This Subdivision applies to the payment of emoluments, allowances and reimbursable expenses to Members of Parliament.

50. Responsibilities of Clerk of Parliament. The Clerk of Parliament shall, in relation to the Members of Parliament—

- (a) be responsible for the due administration of the emoluments, allowances and reimbursements payable by law to each Member of Parliament;
- (b) keep a central file consisting of clear, accurate and up-to-date records of particulars relating to the emoluments, allowances and reimbursements payable by law to each Member of Parliament;
- (c) furnish to the Accountant General a payroll setting out the emoluments, allowances and reimbursements payable by law to each Member of Parliament and;
- (d) where appropriate, prorate emoluments and allowances for the first and last month of service.

51. Responsibilities of Accountant General relating to payment. In accordance with the instructions for the payroll prepared by the Clerk of Parliament in relation to members of Parliament, the Accountant General shall, after making the deductions required by law, pay the members of Parliament the emoluments, allowances and reimbursements.

Division 6**Pension and Gratuities****Subdivision 1*****Payment of Pensions and Gratuities to Public Officers***

52. Application of this Subdivision. This subdivision applies to the payment of pensions and gratuities to public officers under any enactment providing for the payment of pensions and gratuities.

53. Notice of retirement. (1) Where a public officer intends to retire from the public service during the following financial year, the public officer shall, not later

than six months before the end of the financial year, give notice of his or her intention to the Accountable Officer of his or her Covered Entity.

(2) The Accountable Officer shall, not later than four months before the end of the financial year, submit to the Chief Personnel Officer a list of the names of every public officer in the Accountable Officer's Covered Entity who has given notice of intention to retire from the public service during the following financial year and the proposed date of retirement for each public officer.

(3) Notwithstanding anything in this regulation, where a public officer, by virtue of the circumstances of his or her retirement, cannot give the notice in accordance with subregulation (1), the public officer shall give notice, as is reasonable in the circumstances, and the Accountable Officer shall forthwith give notice to the Chief Personnel Officer of the name of the public officer who is retiring and the proposed date of retirement.

54. Responsibilities of Chief Personnel Officer. (1) The Chief Personnel Officer shall be responsible for the due administration of all laws regarding pensions and gratuities of public officers.

(2) The Chief Personnel Officer shall—

- (a) keep clear, accurate and up-to-date records of particulars relating to the employment of each public officer and sufficient to determine the pension and gratuity, as the case may be, of each public officer;
- (b) keep record of particulars of the retirement of each public officer including—
 - (i) the name, date of birth and address of the public officer;
 - (ii) the date of retirement and the post held on the date of retirement;
 - (iii) the reason for retirement;
 - (iv) the date on which the pension shall become payable to the public officer; and
 - (v) the file reference number;

- (c) consult with each public officer regarding the option of payment by pension or by pension and gratuity;
- (d) calculate and record the amount of the pension, or pension and gratuity, payable for each public officer; and
- (e) furnish to the Accountant General the calculations setting out the pension, or pension and gratuity payable, to each public officer.

(3) The Chief Personnel Officer shall, without unreasonable delay, transmit to the Accountant General any information relating to a public officer that would affect his or her pension.

55. Responsibilities of Accountant General relating to payment of pensions and gratuities. The Accountant General shall—

- (a) review the calculations made by the Chief Personnel Officer pursuant to regulation 54;
- (b) refer the calculations to the Director of Audit for certification of the calculations; and
- (c) after making the deductions required by law, pay the pension or the pension and gratuity, as the case may be, to the public officers who have retired.

56. Pensions and gratuities that cannot be paid. Where payment of a pension or gratuity cannot be made to, or is not collected by, the public officer entitled to receive it within a reasonable time after it becomes due, the Accountant General shall hold it in an account established for that purpose.

Subdivision 2

Payment of Pensions and Gratuities to Members of Parliament, the Governor-General and Judges

57. Application of this Subdivision. This Subdivision applies to the payment of pensions or pensions and gratuities to Members of Parliament, the Governor-General and Judges.

58. Responsibilities of the Clerk of Parliament, the Head of the Office of the Governor General and the person responsible for payment of pensions and gratuities to Judges. (1) The Clerk of Parliament shall—

- (a) be responsible for the due administration of the pensions and gratuities payable by law to Members of Parliament;
- (b) in respect of each Member of Parliament, maintain a central file consisting of clear, accurate and up-to-date records of particulars relating to the pensions and gratuities payable by law to the Member of Parliament;
- (c) calculate and record the amount of the pension or pension and gratuity for each Member of Parliament;
- (d) furnish to the Accountant General instructions setting out the pension or pension and gratuity payable to each Member of Parliament; and
- (e) without unreasonable delay, transmit to the Accountant General any information relating to a Member of Parliament that would affect the pension or the pension and gratuity of the Member of Parliament.

(2) The head of the Office of the Governor-General shall—

- (a) be responsible for the due administration of the pensions and gratuities payable by law to the Governor-General;
- (b) maintain a central file consisting of clear, accurate and up-to-date records of particulars relating to the pensions and gratuities payable by law to the Governor-General;
- (c) calculate and record the amount of the pension or pension and gratuity for the Governor-General; and
- (d) furnish to the Accountant General instructions setting out the pension or pension and gratuity payable to the Governor-General; and
- (e) without delay, transmit to the Accountant General any information relating to the Governor-General that would affect the pension or the pension and gratuity of the Governor-General.

(3) The person responsible for payment of pensions and gratuities in relation to a Judge of the Eastern Caribbean Supreme Court functioning in the High Court of Grenada shall—

- (a) be responsible for the due administration of the pensions and gratuities payable by law to every such Judge;
- (b) in respect of every such Judge, maintain a central file consisting of clear, accurate and up-to-date records of particulars relating to the pensions and gratuities payable by law to the Judge;
- (c) calculate and record the amount of the pension or pension and gratuity for every such Judge;
- (d) furnish to the Accountant General instructions setting out the pension or pension and gratuity payable to every such Judge; and
- (e) without delay, transmit to the Accountant General any information relating to such a Judge that would affect the pension or the pension and gratuity of the Judge.

59. Responsibilities of Accountant General relating to payment. In accordance with the information provided pursuant to section 58, the Accountant General shall, after making the deductions required by law, pay to Members of Parliament, the Governor-General or the Judge of the Eastern Caribbean Supreme Court the pensions and gratuities due and outstanding.

60. Pensions and gratuities that cannot be paid. Where payment of a pension or gratuity cannot be made to, or is not collected by, a person entitled to receive it within a reasonable time after the day it is due, the Accountant General shall hold it in an account established for the purpose.

Division 7

Forms of Payment, Right of set off and Related Matters

Subdivision 1

Forms of Payment

61. Payments to be made by cheque and exceptions. (1) Subject to subregulation (2), all payments by the Government from the Consolidated Fund, a deposit or a special fund shall be made by cheque.

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

- (a) made in cash under a warrant;
- (b) required or permitted to be made by direct deposit under Subdivision 3; or
- (c) by electronic means, by credit card in the name of the Government or by other means that is approved under regulation 30.

Subdivision 2

Payment by Cheque

62. Use of system to print cheques and exceptions. (1) Subject to subregulation (2), cheques drawn on a Government bank account shall be printed by the system.

(2) Subregulation (1) does not apply—

- (a) to cheques drawn on a Government bank account that is operated by an Accountable Officer under the authority of the Accountant General; or
- (b) to the circumstances referred to in regulation 30.

63. Ordering pre-printed cheques forms for printing on system. No person other than the Accountant General shall order pre-printed cheque forms for printing cheques drawn on a Government bank account using the system.

64. Cheques to be printed by system in ascending order of serial numbers. Pre-printed cheques forms drawn on a Government bank account and designed to be printed on the system shall be printed in ascending order of their serial numbers.

65. Procedure for spoiled cheques printed on system. Where a cheque printed by the system is spoiled, whether by the printing process or by the discovery of an error in the cheque or otherwise, the Accountant General or his or her designate shall—

- (a) write or stamp across the face of the cheque the word “CANCELLED” in upper case letters;
- (b) initial the face of the cheque; and

- (c) retain the cheque together with other spoiled cheques.

66. Ordering prepaid cheque forms designed to be drawn manually. No person, other than the Accountant General or an Accountable Officer authorised by the Accountant General to operate the relevant Government bank account, shall order pre-printed cheques forms designed to be used to draw cheques manually on a Government bank account.

67. Requirements of pre-printed cheque forms to be drawn manually. Every pre-printed cheque form 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.

68. Cheques to be drawn in ascending order of serial numbers. Every pre-printed cheque drawn manually on a Government bank account shall be drawn in ascending order of their serial numbers.

69. Counterfoil to be completed; duplicate copy to be legible. (1) Where a pre-paid cheque form has a counterfoil, the person drawing the cheque shall enter particulars of the cheque on the counterfoil and initial it.

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

70. Procedure for spoiled cheques drawn manually. Where a cheque drawn manually is spoiled, whether in the process of being drawn or by the discovery of an error in the cheque or otherwise, the Accountable 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” in upper case letters;
- (b) initial the face of the cheque; and
- (c) attach the cheque securely to the matching counterfoil or duplicate.

71. Taking books of pre-printed cheques apart. (1) Where pre-printed cheque forms designed to be drawn manually are bound in a book, no public officer shall divide, take apart or otherwise disassemble the book either before or after cheques are issued.

(2) No public officer shall divide, take apart or otherwise disassemble a book of pre-printed cheque forms designed to be drawn manually either before or after any cheque is issued.

72. Retention and checking of counterfoils or duplicates in used pre-printed cheques books. The Accountable Officer shall—

- (a) retain the counterfoil or duplicate or duplicates remaining in the book of pre-printed cheques after the pre-printed cheques have been drawn manually, together with any spoiled cheques, until they have been verified by the Director of Audit; and
- (b) send the counterfoil or duplicate in the book of pre-printed cheques, together with any spoiled cheques, to the Accountant General without delay after they have been verified.

73. Duplicate of lost cheques drawn on Government bank account. (1) In accordance with the Bills of Exchange Act, Chapter 31, where a cheque drawn on a Government bank account is alleged to have been lost, the person to whom the cheque was made payable (the “payee”) may apply to the Accountant General to furnish a duplicate of the cheque.

(2) Upon an application pursuant to subregulation (1), 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.

74. Number of signatures on cheques. A cheque drawn on a Government bank account shall be signed by at least two public officers.

75. Signing cheques at the Treasury. (1) The Accountant General shall sign every cheque drawn on a Government bank account under his or her direct authority at the Treasury.

- (2) The signature of the Accountant General on a cheque drawn on a Government bank account may be an electronic reproduction of his or her signature.
- (3) The Accountant General may authorise in writing one or more public officers who may, in addition to the Accountant General, sign cheques drawn on a Government bank account under the direct authority of the Accountant General at the Treasury.
- (4) The Accountant General may limit an authorisation under subregulation (3) by the amount of a cheque which the public officer may sign or in any other manner as the Accountant General may consider fit.
- (5) 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.

76. Signing cheques on bank accounts operated by Accountable Officer. (1) Where an Accountable Officer is authorised to open or operate a Government bank account, the Accountable Officer shall—

- (a) be one of the signing officers; and
 - (b) authorise in writing one or more other public officers, in addition to the Accountable Officer, to sign cheques drawn on the Government bank account.
- (2) An Accountable Officer may limit an authorisation under subregulation (1) (b) by the amount of a cheque which the public officer may sign.
- (3) A public officer shall not sign a cheque on a Government bank account authorised to be opened or operated by an Accountable Officer outside the Treasury except in accordance with a written authorisation by the Accountable Officer under this regulation.

Subdivision 3
Payment by Direct Deposit

77. Salaries, allowances and reimbursements required to be paid by direct deposit. Subject to regulation 79, all salaries and allowances of public officers, and reimbursements to public officers included in a payroll, shall be paid by direct deposit by the Accountant General to the account of the public officer in a bank or other financial institution.

78. Other payments that may be made by direct deposit. 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 person to whom the payment is due.

79. Exception to regulation 77 and 78. Notwithstanding regulation 77 and 78, the Accountant General may make payments other than by way of direct deposit to an account in a bank or other financial institution if—

- (a) the system or that part of the system used for the preparation of direct deposit instructions is not operational and the 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;
- (c) the Accountant General cancels or suspends direct deposit instructions under regulation 83 (2); or
- (d) the bank or other financial institution to which the direct deposit instructions are directed is not able to give effect to those instructions.

80. 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 Accountable Officer with respect to the bank or other financial institution and the

number of the account in the bank or other financial institution to which the payment by direct deposit is or is to be made.

(2) Where there is a change or correction of information in relation to a payment by direct deposit required or permitted under these Regulations, the person to whom the payment is to be made shall give to the Accountant General at least ten days' notice of the change or correction of the information.

81. Form of deposit. (1) Every direct deposit shall be made on an electronic medium and the instrument of deposit shall be in the form prescribed, and contain the information or transactions as set out, in regulation 84.

(2) The Accountant General shall take reasonable steps to ensure that the medium containing direct deposit instructions or transactions are kept secure while in his or her custody and while in transit to the bank or other financial institution at which the deposit are to be made.

82. Authentication of direct deposit. (1) Every medium containing direct deposit instruction transactions shall—

- (a) contain internal labels or records indicating, in respect of each file of instructions or transactions—
 - (i) the originator of the file;
 - (ii) the date that the file was created;
 - (iii) the creation sequence number of the file;
 - (iv) the number of debit transactions;
 - (v) the total value of the debit transactions;
 - (vi) the number of credit transactions;
 - (vii) the total value of the credit transactions;
 - (viii) the bank or other financial institution at which the medium is to be delivered for processing; and
 - (ix) such other information as the Accountant General may require; and

- (b) when delivered to the bank or other financial institution for processing, be accompanied by a transmittal document signed by the Accountant General or a public officer authorised by the Accountant General.

(2) Where a direct deposit is to be made at a bank or other financial institution, the Accountant General shall notify the bank or other financial institution of the name and specimen signature of each officer authorised by the Accountant General to sign the transmittal documents.

83. Cancellation or suspension of direct deposit instructions. (1) Where money ceases to be payable, or ceases to be payable by direct deposit—

- (a) in the case of the payment of salaries, allowances and reimbursements of public officers or of pensions or gratuities, the Chief Personnel Officer; or

(b) in any other case, the Accountable Officer responsible for the payment, shall notify the Accountant General that the direct deposit instructions should be cancelled.

(2) Notwithstanding subregulation (1), the Accountant General may at any time cancel or suspend direct deposit instructions, if he or she considers it appropriate for any sufficient reason, including a reasonable belief that there has been impropriety or a breach of security.

Subdivision 4

Payment by Electronic means, Government Credit Card or other means

84. Payment by electronic means, Government credit card, etc. The Accountant General may authorise payment by electronic means, by credit card in the name of the Government or by other means in such circumstances and on such conditions as the Accountant General considers appropriate, including reimbursement of the Government by the person to whom the payment is made in the case of payment by electronic means.

Subdivision 5

Unauthorised Payment or Overpayments

85. Steps to be taken when unauthorised payment or overpayment discovered.

(1) A public officer who discovers that an unauthorised payment or an overpayment has been or is in the process of being made shall forthwith notify the Accountable Officer responsible for authorising the payment.

(2) Where an Accountable Officer has been notified that an unauthorised payment or an overpayment has been or is in the process of being made, the Accountable Officer shall forthwith—

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

(3) Upon notification pursuant to subregulation (2) (a), the Accountant General shall forthwith—

- (a) ascertain whether the payment was made by cash, cheque, direct deposit or other means;
- (b) where the payment is in the process of being made by cheque, take all appropriate steps to countermand the payment of the cheque at the bank or other financial institution on which the cheque was drawn;
- (c) where 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 other financial institution to which the deposit was directed to be made; and
- (d) where the payment is in the process of being made by other means, take all appropriate steps to stop the payment from being made.

86. Crediting of unauthorised payment or overpayment, from Consolidated Fund when recovered. (1) An unauthorised payment or overpayment which was made from the Consolidated Fund that is recovered shall be credited in the accounts of the Government.

(2) An unauthorised 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

87. Agreement under section 41 (1) of the Act. (1) Where a person owes money to the Government in a specific amount (referred to as the person's "indebtedness"), the Minister may, pursuant to section 41 (1) of the Act, enter into an agreement with the person for the payment by instalments of the indebtedness or the balance of the indebtedness to the Government on such terms and conditions as the Minister considers appropriate.

(2) The Minister may vary an agreement under subregulation (1) by a subsequent agreement.

(3) Subject to subregulation (5), where a person enters into an agreement under subregulation (1) or a variation of the agreement under subregulation (2), 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) Where an individual owes money to the Government and is owed money by the Government for living, health or education purposes, the Minister shall, in entering into an agreement under subregulation (2) or a variation of an agreement under subregulation (3)—

- (a) have regard to the individual's financial circumstances as disclosed to the Accountant General; and
- (b) exercise the rights of the Government in a manner that does not cause undue hardship to the individual and those other individuals for whose support the individual is financially responsible.

(5) Subject to regulation 94 and the authorisation of the Permanent Secretary, where a person owes money to the Government and enters into an agreement under subregulation (2), the Accountant General may exercise the Government's right of set off against the indebtedness as if no agreement has been made, if—

- (a) in the opinion of the Permanent Secretary, the person breaches the terms of 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.

Subdivision 7 ***Exercise of Right of Set Off***

88. Exercise of right of set off. (1) Subject to regulation 89, the other provisions under these Regulations and any other enactment, where—

- (a) a person owes money to the Government ;
- (b) the person is owed money by the Government in a specific amount; and
- (c) no agreement has been entered into under Subdivision 6 by the Government and the person,

the Accountant General may exercise a right of set off in relation to the indebtedness.

(2) Where the Accountant General intends to exercise the Government's right of set off against the indebtedness of a person, the Accountant General shall first give notice of the intention to exercise the Government's right of set off, in accordance with regulation 90.

(3) Where the Government exercises the right of set off under subregulation (1), the Accountant General shall give notice in writing to the person—

- (a) stating that the Government has exercised the right of set off against the person under this regulation;
- (b) indicating the specific amount owing by the Government and the reason it is owing; and

- (c) indicating whether, after exercise of the right of set off—
 - (i) there is a balance payable by the Government to the person, and indicating the amount of the balance; or
 - (ii) there is a balance payable by the person to the Government, and indicating the amount of the balance; or
 - (iii) there is no balance payable by the Government or the person.

89. Set off when person owes money to Government. Where a person owes money to the Government in a specific amount (referred to as the person's "indebtedness"), the Accountant General may, subject to regulation 94, exercise the Government's right to set off the indebtedness against any money owing by the Government to the person—

- (a) in the absence of an agreement under Subdivision 6 and a notice under regulation 88 (2), if the indebtedness is the result of—
 - (i) a cheque that is dishonoured on presentation for payment by reason of insufficient funds or any other reason;
 - (ii) failure to pay the fee under regulation 185 for the dishonour of a cheque; or
 - (iii) an unauthorised payment or an overpayment referred to in regulation 85.
- (b) if there is an agreement under Subdivision 6 respecting the indebtedness, to the extent, if any, permitted by the agreement or as permitted under regulation 87 (5);
- (c) if a notice under regulation 88 (2) has been issued and the person does not respond before the deadline for response;
- (d) if a notice under regulation 88 (2) has been issued with respect to the indebtedness, and the person responds before the deadline for response but the person fails to enter into an agreement under Subdivision 6 in reasonable time.

90. Notice of intention to exercise right of set off. (1) A notice of intention of the Government to exercise the right of set off shall be in such form as the Accountant General may prescribe and shall set out the following—

- (a) particulars of the indebtedness of the person to the Government, including the amount and nature thereof as is sufficient to identify the indebtedness;
- (b) a statement of the deadline for response to the notice by the person, which shall not be less than seven business days after the date of service of the notice;
- (c) a statement to the effect that the Accountant General on behalf of the Government intends to exercise the Government's right of set off against any money owed by the Government to the person unless, not later than the deadline for response in accordance with paragraph (b), the person responds to the notice in any manner as follows—
 - (i) paying the indebtedness in whole or in part;
 - (ii) disputing the Government's entitlement or the amount of the indebtedness; or
 - (iii) entering into an agreement under regulation 87 with the Government for payment by instalments of the indebtedness;
- (d) a statement to the effect of inviting the person to discuss the matter of the indebtedness and its payment by attending at or contacting the Treasury during normal business hours;
- (e) a statement to the effect that, if the person wishes to dispute the Government's entitlement to or the amount of the indebtedness, the person shall make a written statement to the Accountant General, setting out all grounds of dispute;
- (f) a statement to the effect that, if the person enters into an agreement under regulation 87, the Government commits to waiving the exercise its right of set off against the indebtedness, except as provided in the agreement and in regulation 87 (5) and unless the agreement is violated; and

- (g) a statement to the effect that the money owed by the Government to the person will be encumbered until the resolution of the matter of the indebtedness.

(2) The Accountant General shall serve notice under subregulation (1) by one of the following methods—

- (a) personally;
- (b) by letter sent by prepaid post address to the person at his or her address last known to the Accountant General; or
- (c) by any means of communication that furnishes a written acknowledgement of delivery.

(3) A notice served under subregulation (2) (a) on a person that is not an individual shall be served—

- (a) in the case of a company, on a member of the board of directors or an officer of the company; or
- (b) in the case of an association, on a member of the board of management or an officer of the association;
- (c) in the case of a partnership, on one of the partners.

(4) A notice served pursuant to subregulation (2) (b) is deemed to have been received by the person three days after the letter was posted.

91. Response to notice before deadline. (1) Where a person responds to a notice under regulation 90 by satisfying the indebtedness in full as stated in the notice not later than the deadline for response, the notice shall become null and void upon satisfaction of the indebtedness.

(2) Where a person responds to a notice under regulation 90 by disputing the Government's entitlement to or the amount of the indebtedness, the Accountant General shall—

- (a) give the person a reasonable opportunity to be heard on grounds of dispute of the person and the exercise of the Government's right of set off; and

- (b) investigate the matter to the extent that the Accountant General considers appropriate.

(3) Where a person responds to a notice under regulation 90 by disputing the Government's entitlement to the indebtedness or the amount of the indebtedness under subregulation (2) the notice shall become null and void.

(4) Upon investigation of the matter, where the Accountant General determines that there is merit to any ground of dispute, the Accountant General shall—

- (a) in consultation with the appropriate public officers, take any corrective measure as the Accountant General considers appropriate;
- (b) in writing, notify the person of the conclusion of the investigation of the Accountant General, any related determination and any subsequent corrective measure taken; and
- (c) if the Accountant General determines that there remains an outstanding debt owed by the person to the Government, give notice of the intention to exercise the Government's right of set off, in accordance with regulation 90, and the notice shall reflect the effect of every corrective measure taken in accordance with paragraph (b).

(5) In any other case, the Accountant General may, without prejudice to any other right of the Government at law—

- (a) accept part payment of the indebtedness;
- (b) within a reasonable time after the person responds as determined by the Accountant General, enter into an agreement under Subdivision 6 for the satisfaction of the indebtedness by payment by instalments, the exercise of the Government's right of set off under this Subdivision or any other means; and
- (c) subject to regulation 94 and after a reasonable time after the person responds as determined by the Accountant General, exercise the Government's right of set off against the indebtedness or balance of the indebtedness.

92. Response to notice after deadline for response but before set off. Where a person responds to a notice under regulation 90 after the deadline for response but before the Government exercises its right of set off, the Accountant General may in his or her discretion treat the notice as if it had been received before the deadline for response.

93. Written explanation when right of set off has been exercised. Where the Accountant General exercises the Government's right of set off against the indebtedness of a person, the Accountant General shall without reasonable delay give notice in writing to the person that the Government has exercised its right of set off which shall include the following—

- (a) particulars of the indebtedness prior to the exercise of the Government's right of set off, including the amount thereof and the nature thereof, as is sufficient to identify the indebtedness;
- (b) particulars of the money owed to the person in respect of which the Government's right of set off has been exercised and the nature of the money owed, as is sufficient to identify the money owed by the Government;
- (c) if, after the exercise of the Government's right of set off, there is a balance payable to the person by the Government, particulars indicating—
 - (i) that the indebtedness to the Government has been discharged;
 - (ii) the new amount of money owed to the person by the Government; and
 - (iii) the manner in which the new amount of money to the person by the Government was generated;
- (d) if, after the exercise of the Government's right of set off, there is a balance payable by the person to the Government, particulars indicating—
 - (i) the amount of the new balance of the indebtedness, and
 - (ii) the manner in which the new balance of the indebtedness was generated;

- (e) if, after the exercise of the Government's right of set off, the indebtedness is satisfied in full by the money owed to the person by the Government and there is no balance owing by the Government or the person, particulars indicating—
 - (i) that the indebtedness has been discharged in full;
 - (ii) that there is no balance of money owed to the person by the Government;
 - (iii) the manner in which assertions in subparagraphs (i) and (ii) were determined; and
- (f) if the Government's right of set off is being exercised under regulation 89, a statement that this is the case.

94. Set off against payment for living, health or education purposes owing to an individual. In exercising the Government's right of set off, where 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.

95. Exercise of Government's right of set off valid except when bad faith shown. Notwithstanding anything in this Subdivision or 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.

Subdivision 8

Form and retention of documents and electronic data

96. Form of Documents. (1) Except as provided in subregulation (2), accounts, instruments and other documents necessary or advisable for the administration of the Act and these Regulations with regard to matters under the responsibility of the Accountant General shall be in the form prescribed by the Accountant General.

- (2) The Minister may prescribe the form of—

- (a) warrants to be used under the Act;
- (b) notices of reservation in respect of a general warrant or in respect of a provisional general warrant under section 34 of the Act;
- (c) application to expend a reservation under a general warrant or a provisional general warrant; and
- (d) other documents as specified in the Act.

(3) The Accountant General or the Minister, as the case may be, may prescribe under subregulation (1) or (2) respectively one form for manual use and a different form for electronic use.

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

(2) An authorisation under subregulation (1) may be general or specific.

(3) No public officer shall sign any document on behalf of the Accountant General except in accordance with a written authorisation under subregulation (1).

98. Reproduction of Signatures. (1) Where under the Act or these Regulations there is a requirement for the Accountant General or a public officer to sign a document, 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 subregulation (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) if 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 subregulation (1).

99. Effect of electronic signature reproduced after person ceases to be a public officer. Where a reproduction in electronic form of a signature of a public officer referred to in regulation 7 (1) (a) or (b) has been reproduced on a document within fourteen days after the public officer—

(a) ceases to be a public officer; or

(b) ceases to hold the title or office,

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

PART VI CASH MANAGEMENT

100. Authority to open, operate and close bank accounts. (1) No person shall open a bank account on the behalf of the Government of Grenada except in a bank licensed under the Banking Act, 2015.

(2) The Accountant General shall not authorise any person other than an Accountable Officer to open or operate a Government bank account.

(3) An Accountable Officer who receives a direction by the Accountant General in regard to banking matters shall, without delay comply with such directions.

(4) The Accountant General may issue financial instructions relating to the effective maintenance of the treasury single accounting system, including the procedures for opening, operating and closing Government bank accounts.

(5) Any bank that holds public money in an account shall provide information on such account to the Accountant General in the manner and by the time requested by the Accountant General.

(6) Any bank that holds public money in an account shall comply with instructions from the Accountant General to close or transfer money from such account and any other instructions from the Accountant General that are consistent with the contract between the bank and the Government.

101. Cash books to be maintained by Accountant General. (1) The Accountant General and each Sub-Accountant shall ensure that a cash book in the form prescribed by the Accountant General is properly maintained for each Government bank account managed by the Accountant General.

(2) The Accountant General and each Sub-Accountant shall ensure that all public monies received by the Government are, without unreasonable delay, brought properly to account in the cash book.

102. Cash Books to be maintained by Accountable Officer. (1) Every Accountable Officer shall ensure that a cash book in the form prescribed by the Accountant General is properly maintained for each Government bank account managed by the Accountable Officer.

(2) Every Accountable Officer shall ensure that all public money received by him or her is without unreasonable delay brought properly to account in the cash book.

103. Overdrafts by Accountant General. (1) The Accountant General shall ensure that no Government bank account managed directly by the Accountant General is overdrawn, except under the written authority of the Minister.

(2) Where a Government bank account managed directly by the Accountant General is, or is expected to be, overdrawn to an extent greater than that which is prescribed by the Minister, the Accountant General shall promptly report that matter to the Permanent Secretary, and the Accountant General shall take corrective action in accordance with the directions of the Permanent Secretary.

104. Overdrafts by Accountable Officer prohibited. Where the Accountant General has delegated authority to manage a Government bank account to an Accountable Officer, the Accountable Officer shall take reasonable steps to ensure that the Government bank account is not overdrawn, including—

- (a) monitoring the bank balance regularly; and
- (b) where a Government bank account is, or is expected to be, overdrawn, promptly reporting that matter to the Accountant General and taking corrective action as directed by the Accountant General in consultation with the Permanent Secretary.

105. Registered banks and investment grade requirements. (1) Cabinet shall take reasonable steps to ensure that any bank in which funds under a proposal under section 48 of the Act are approved to be invested shall be a bank that is—

- (a) licensed pursuant to the Banking Act, 2015; or
- (b) licensed by the regulatory authority of the country in which the bank has its head office.

(2) Cabinet shall take reasonable steps to ensure that any proposal under section 48 of the Act to invest funds in securities in a public company under section 48 of the Act shall be approved for submission to Parliament only if Cabinet is satisfied that such securities have an investment grade rating which shall be a rating from an international rating agency that indicates very high credit quality.

PART VII

GOVERNMENT PROPERTY

106. Limit on disposal of property. (1) All Stores and Equipment shall be disposed of in accordance with the Public Procurement and Disposal of Public Property Act, 2014 and the Regulations made thereunder.

107. Registers of physical and financial assets. (1) An Accountable Officer shall maintain an up-to-date register of physical assets and financial assets.

(2) The Accountant General may issue financial instructions specifying the form of the registers of physical and financial assets.

PART VIII

GRANTS

108. Recording and reporting grants. (1) Every Accountable Officer shall record grants in kind in accordance with financial instructions issued by the Accountant General.

(2) Every Accountable Officer shall notify the Permanent Secretary and the Accountant General of every grant received by the Accountable Officer on the behalf of the Government.

(3) Every Accountable Officer shall include every grant intended to be received in the budget submission and the formal plans and reports required by the Act and these Regulations.

(4) Every Accountable Officer shall maintain up-to-date records of the receipt and expenditure of grant funding.

(5) Every Accountable Officer shall provide information on grants to the Ministry in the form and by the time requested.

(6) The Permanent Secretary shall include all grants planned to be received in the forthcoming financial year in the National Budget.

(7) The Accountant General shall report on the expenditure of grants in the Public Accounts.

PART IX

INTERNAL AUDIT SYSTEM

109. Centralised internal audit function. The Minister and the Permanent Secretary shall ensure that, while the decentralised internal audit system anticipated by section 63 of the Act is implemented, the Ministry maintains a centralised internal audit function for the Government.

110. Ministry responsible for finance role for internal audit. The decentralised internal audit function anticipated by section 63 of the Act may include the retention of some centralised internal audit functions in the Ministry.

111. Shared internal audit services. The requirement under section 63 (4) of the Act for each entity to have an internal auditor may include having access to shared or centralised internal audit services.

112. Internal audit reports. An internal auditor in a Covered Entity shall report—

- (a) for employment and management purposes and for professional guidance, to the official in the Ministry who is responsible for the Government-wide function of internal audit; and
- (b) for the purposes of delivering internal audit services, to the Permanent Secretary or Head of the Covered Entity.

PART X
ACCOUNTING AND REPORTING

Division 1
General

113. Accounting Unit. (1) There shall be an accounting function for each Covered Entity under the overall supervision of the Accountable Officer for the Covered Entity.

(2) The Accountable Officer shall ensure that proper arrangements are in place for the accounting function to operate.

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

115. Form of accounts. (1) Accounts shall be maintained in the form prescribed by the Accountant General which shall be consistent with international accounting standards.

(2) The Accountant General shall implement the requirement to report on the Public Accounts in accordance with section 66 of the Act.

(3) Without limiting the generality of subregulation (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 system or in a form that is readable by the system if it is capable of reproducing information required in intelligible written form within a reasonable period of time.

116. Accounts and accounting records. (1) The pages of all accounts kept in paper form must be serially numbered or ordered.

(2) No public officer shall—

- (a) remove a card or loose-leaf used for keeping or storing accounting records in paper form with the intent of not replacing it;

- (b) destroy a card or loose-leaf used for keeping or storing accounting records in paper form; or
- (c) alter or delete historic electronic accounting information;

unless he or she does so with the authority of the Accountant General, a collector of revenue or an Accountable Officer responsible for the accounting records, as the case may be.

117. Appropriation (Expenditure Vote) accounting. (1) Every Accountable Officer, for each Expenditure Vote to which he or she is designated, shall take reasonable steps to ensure that the Expenditure Vote account for each financial year is up-to-date and indicates clearly and accurately—

- (a) the amount of the Expenditure Vote in the Appropriation Act classified in accordance with the estimates;
- (b) the amount by which the Expenditure Vote changes, and the amount of every change within the Expenditure Vote, by any type of warrant, classified in accordance with the estimates prepared in connection with the warrant;
- (c) the amount by which the Expenditure Vote is changed by in the Expenditure Vote, in the supplementary estimates approved by the House of Representatives classified in accordance with the supplementary estimates taking into account any amount that has already been included in the Expenditure Vote under paragraph (b);
- (d) the reservations of expenditures, if any, by general warrant or by notice under section 34 (3) of the Act and any authorisation to expend the reservation;
- (e) virements made under section 36 of the Act;
- (f) reallocations made under section 37 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) Subregulation (1) shall apply, with such modifications as are appropriate in the circumstances, to expenditures authorised by the Minister by provisional warrant under section 21 of the Act.

118. Statutory charge accounting. Every Accountable Officer shall, in respect of each item of expenditure charged on the Consolidated Fund by law to which he or she is designated as Accountable Officer, take reasonable steps to ensure that the statutory charge account is up-to-date and indicates 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.

119. Reconciliation. Without delay after the end of each month, the Accountable Officer shall take reasonable steps to ensure that the Expenditure Vote account and statutory charge account are reconciled with the Accountant General's accounts.

120. Expenditure review and appropriate action. (1) Every Accountable Officer shall—

- (a) undertake a regular review of each Expenditure Vote account and each statutory charge account to which the Accountable Officer is designated; and

- (b) where it appears likely that there will be insufficient money on a statutory charge account to meet anticipated expenditures for the remainder of the year, take appropriate action.

(2) In the case of an Expenditure Vote account, the following types of measures constitute appropriate action—

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

(3) In the case of a statutory charge account, notifying the Permanent Secretary as to the anticipated insufficiency and the reason for such insufficiency constitutes appropriate action.

121. Control of commitments. (1) No Accountable Officer shall 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 was entered into.

(2) Without limiting the generality of subregulation (1), every Accountable Officer may, without unreasonable delay, commit an appropriation, deposit or special fund by the amount of—

- (a) a contract for a procurement of construction, or goods under which the Government has incurred a liability that it has not paid; or
- (b) any other arrangement under which the Government intends to incur a contractual liability to a person and has taken steps to identify the person and the amount.

(3) Every Accountable Officer may, in addition to committing an amount referred to in subregulation (2), commit an appropriation, deposit or special fund by any other amount.

(4) Every Accountable Officer shall refer to the procedure provided by the Accountant General under the relevant enactment for commitments on contracts for goods and services.

122. Charges incurred by external agents. Where 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 Accountable Officer shall cause the charge to be brought to account against the appropriate vote.

123. Suspense accounts. (1) The Accountant General may authorise the opening of a suspense account in respect of expenditure or revenue incidental to the business of the Government, if—

- (a) in the case of expenditure, the incidence of the charge is unknown;
- (b) in the case of revenue, it is uncertain where the revenue is to be credited.

(2) Every suspense account opened under subregulation (1) shall be cleared without unreasonable delay and in any event not later than 30 days after it was set up or the end of the financial year, whichever occurs first.

(3) The Accountant General shall take reasonable steps 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.

124. Recording and payment or settlement of debts at year end. (1) In accordance with section 39 of the Act, every Accountable Officer, in respect of the account to which he or she is designated and a debt incurred by the Government before the end of the financial year that remains unpaid at the end of the financial year—

- (a) not later than the end of the financial year, record the debt as a charge against the appropriation to which it relates; and
- (b) cause the debt to be credited to a below the line accounts payable account.

(2) Payment may be made from the below the line accounts payable account for the purpose of paying or settling the debt in accordance with subregulation (1).

125. Improper attempts to prevent lapse of appropriation. (1) Every Accountable Officer shall take reasonable steps to ensure that no action is taken that would have the

effect of preventing the lapse of an appropriation or part of an appropriation in respect of which he or she is the Accountable Officer.

(2) Without limiting the generality of subregulation (1), every Accountable Officer shall take reasonable steps to ensure that—

- (a) available balance 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 commitments 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 utilise balances in the Expenditure Vote account which would otherwise lapse at the end of the financial year.

126. Improper attempts to permit over-expenditure of appropriation. (1) Every Accountable Officer shall take reasonable steps to ensure that no other action is taken that would have the effect of permitting the over-expenditure of an Expenditure Vote for which he or she is the Accountable Officer.

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

127. Alteration of audited accounts and documents. No person shall alter any account or document audited by the Director of Audit without the consent in writing of the Director of Audit.

128. Use of green pencil and ink. No person, other than the Director of Audit, an employee of the Audit Department or a professional auditor engaged by the Director of Audit to audit the accounts of the Government or Statutory Bodies, shall use a green pencil or green ink on account books or records.

Division 2

Receiving public money paid to the Government- General requirements

129. Public notice regarding receipts. Every collector of revenue shall display in each office at which public money is paid to the Government a notice to the effect that every person who pays money to the Government is entitled to an official receipt.

130. Receipt to be given for all public money. Where a collector of revenue or a receiver of revenue collects or receives public money, whether from a member of the public or from another public officer, the collector of revenue or receiver of revenue, as the case may be, shall issue a receipt to the person or public officer, as the case may be.

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

(2) Subregulation (1) shall not apply to a fixed amount receipt that is required or permitted to be given as evidence of payment under an enactment

Division 3 ***Fixed Amount Receipts***

132. Form and content of fixed amount receipt forms. (1) Every receipt for a fixed amount shall be in such form as the Accountant General prescribes (“fixed amount receipt form”) and the Accountant General may prescribe a pre-printed form intended for manual use and a different form intended for generation by the system.

(2) Every receipt under subregulation (1) shall include—

- (a) the amount paid;
- (b) a statement describing the nature of the payment; and
- (c) the section and the Act or other legal authority authorising the collection of revenue.

133. Accountant General to order fixed amount receipt forms. No public officer, other than the Accountant General, shall make an order for pre-printed fixed amount receipt forms to be printed.

134. Additional requirements for pre-printed fixed amount receipt forms. In addition to the requirements of regulation 132, pre-printed forms for fixed amount receipts shall—

- (a) have a counterfoil or counterfoils;

- (b) at the time of printing, be numbered serially in ascending order on each fixed amount receipt form and on each counterfoil; and
- (c) be bound into books.

135. Stock register of books of fixed amount receipt forms by Accountant General. (1) The Accountant General shall maintain a separate stock register, in such form as the Accountant General prescribes, for each type of book of fixed amount receipt form that he or she has in stock.

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

136. Government Printer to advise on issuance of fixed amount receipt forms. The Government Printer shall without unreasonable delay advise the Director of Audit of the particulars of each issuance of books of fixed amount receipt forms by sending to the Director of Audit a copy of the issue voucher.

137. Books of fixed amount receipt forms to be checked on receipt from Government Printer. (1) The Accountant General shall without unreasonable delay verify that—

- (a) the books of fixed amount receipt forms received from the Government Printer are in accordance with regulations 132 and 134 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 unreasonable delay return to the Government Printer each book of fixed amount receipt forms that is not in accordance with regulations 132 and 134 or is otherwise faulty.

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

(4) The Government Printer shall without unreasonable delay—

- (a) destroy every book of fixed amount receipt forms that is returned; and

- (b) notify the Director of Audit in writing that he or she has complied with paragraph (a).

(5) Where the Government Printer has destroyed a book of fixed amount receipt forms under subregulation (4) (a), the Government Printer—

- (a) may print one book of fixed amount receipt forms with the same sequence of numbers as was allocated to a book that was destroyed; and
- (b) shall without unreasonable delay notify the Director of Audit in writing that he or she has re-used a sequence of numbers allocated to a book that was destroyed.

138. Stock registers to be up to date and to show certain information. The Accountant General shall take reasonable steps to ensure that every stock register of books of fixed amount receipt forms is up-to-date and indicates clearly and accurately particulars of the quality of books of fixed amount receipt forms that are—

- (a) in accordance with regulations 34 and 36 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 issuance and the public officer to whom they were issued and his or her Covered Entity; and
- (c) remaining in stock together with their serial numbers.

139. Issuance of fixed amount receipt forms to Accountable Officers. The Accountant General shall not issue books of fixed amount receipt forms to any person other than a collector of revenue.

140. Books of fixed amount receipt forms to be checked when issued from Treasury. Where the Accountant General issues books of fixed amount receipt forms to a collector of revenue, the collector of revenue shall, before the books are taken away from the Treasury—

- (a) verify that—

- (i) every book of fixed amount receipt forms received from the Treasury is in accordance with regulations 34 and 36 and is not otherwise faulty, and
 - (ii) the quantity of books of fixed amount receipt forms specified by Accountant General has been received;
- (b) refuse every book of fixed amount receipt forms that is not in accordance with regulations 132 or 134 or is otherwise faulty;
- (c) verify that he or she has the correct quantity of books of fixed amount receipt forms that are in accordance with regulations 132 and 134 and are not otherwise faulty; and
- (d) sign the record required by the Accountant General evidencing that the collector of revenue has received the quantity of books of fixed amount receipt forms.

(2) The Accountant General shall without unreasonable delay return to the Government Printer any books of fixed amount receipt forms that are not in accordance with regulations 132 and 134 or are otherwise faulty.

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

(4) The Government Printer shall without unreasonable delay—

- (a) destroy any book of fixed amount receipt forms that is returned; and
- (b) notify the Director of Audit in writing that he or she has done so.

(5) The Government Printer—

- (a) may reprint a book of fixed amount receipt forms that has the same sequence of numbers as a destroyed book; and
- (b) shall without delay notify the Director of Audit in writing that he or she has done so.

141. Stock register of collector of revenue. (1) Every collector of revenue 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 or she has in stock.

(2) Every collector of revenue shall maintain up-to-date records in each stock register for the book of fixed amount receipt forms that he or she has in stock, which shall indicate clearly and accurately particulars of the quantity of books of fixed amount receipt forms—

- (a) received from the Accountant General, the serial numbers of the books received and the date the books were received from the Accountant General;
- (b) issued, the serial numbers of the books issued, the date of issuance of the books and the public officer to whom the books were issued;
- (c) returned and the serial numbers of the books returned; and
- (d) remaining in stock and the serial numbers of the books in stock.

142. Prohibition against disassembling fixed amount receipt books. No public officer shall divide, take apart or otherwise disassemble a book of fixed amount receipt forms either before or after the fixed amount receipt forms are used.

143. Verification of counterfoils. Where all fixed amount receipt forms in a book have been used, the collector of revenue shall—

- (a) retain the book of counterfoils remaining after the fixed amount receipt forms have been used, until the book has been checked by the Director of Audit;
- (b) without unreasonable delay, submit for verification to the Director of Audit the book of counterfoils book; and
- (c) return the book to the Accountant General without unreasonable delay after it has been verified by the Director of Audit.

144. Half-yearly information returns of books of fixed amount receipt forms. (1) Every collector of revenue shall in each financial year make, in triplicate in the prescribed form, an information return of books of fixed amount receipt forms recorded in his or her stock register and shall submit the information return to the Accountant General—

(a) in respect of fixed amount receipt forms recorded from January 1 to June 30, not later than the following July 7; and

(b) in respect of fixed amount receipt forms recorded from July 1 to December 31, not later than January 7 of the following year.

(2) If the day mentioned in subregulation (1) (a) or (b) is not a business day, the information return shall be filed on the following business day.

(3) The information return under subregulation (1) shall set out the books of fixed amount receipt forms recorded in his or her stock register at the beginning and at the end of the applicable period, with particulars as to—

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

(b) the serial numbers of the fixed amount receipt forms in each book that was used, partially used and unused.

(4) The collector of revenue shall submit two copies of the information return to the Accountant General and retain one copy of the information return.

(5) Every information return under subregulation (1) shall be verified by the Accountant General against his or her records and any discrepancy shall be promptly investigated and reported to the Director of Audit.

(6) Upon receipt of the two copies of the information return in accordance with subregulation (4), the Accountant General shall—

(a) retain one copy of the information return; and

(b) endorse one copy of the information return with receipt acknowledged and send it to the collector of revenue, who shall retain the copy in his or her records.

145. Accountant General to order system-generated fixed amount receipt forms. No public officer, other than the Accountant General, shall make an order for system-generated fixed amount receipt forms to be printed.

146. Director of Audit to be advised. Where an order is made pursuant to regulation 145, the Accountant General shall send a copy of the order to the Director of Audit.

147. Issuance of pre-printed fixed amount receipts. Pre-printed fixed amount receipt forms shall be issued in ascending order of serial number and every fixed amount receipt form and its counterfoil shall be initialled by a collector of revenue.

148. Issuance of system-generated fixed amount receipts. System-generated fixed amount receipts shall be issued in ascending order of serial number and every system-generated receipt shall be stamped and initialled by a collector of revenue.

Division 4

Receipts other than Fixed Amount Receipts

149. Definition of “receipt” for this Division. In this Division, “receipt” means a written or printed acknowledgement for the payment of money paid to the Government, other than a fixed amount receipt.

150. Form and content of receipts. (1) Every receipt shall be in such form as the Accountant General prescribes and the Accountant General may prescribe a pre-printed form intended for manual use and a different form intended for generation by the system.

(2) Subject to subregulation (1), every receipt shall set out—

- (a) the name of the person who pays the public money or on whose behalf the public money is paid;
- (b) the amount paid;
- (c) a notation describing the purpose of the payment; and
- (d) the signature of the collector of revenue or receiver of revenue or other public officer giving the receipt, as the case may be.

(3) The use of an electronic signature for the Comptroller of Customs or the Comptroller of Revenue on electronic receipts shall be sufficient to satisfy the requirements of section 22 (b) of the Electronic Transactions Act No. 21 of 2013.

151. Accountant General to order pre-printed receipt forms. No person, other than the Accountant General, shall make an order for pre-printed receipt forms to be printed.

152. Additional requirements of pre-printed receipt forms. In addition to the requirements of regulation 155, pre-printed receipt forms shall—

- (a) have a counterfoil 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 every duplicate; and
- (c) be bound into books.

153. No receipt to be combined with other document. No pre-printed receipt form shall 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.

154. 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 Covered Entity, shall not be used for evidencing the receipt of money for any other purpose or by any other Covered Entity, as the case may be.

155. Stock register of receipt books. (1) The Accountant General shall maintain a separate stock register, in such form as the Accountant General prescribes, for each type of book of pre-printed receipt forms that he or she has in stock.

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

156. Government Printer to advise on issuance of books of pre-printed receipt forms. The Government Printer shall send to the Director of Audit a copy of the issue voucher of every issuance of books of pre-printed receipts forms.

157. Books of pre-printed receipt forms to be checked on receipt from Government Printer. (1) The Accountant General shall without unreasonable delay verify that—

- (a) books of pre-printed receipt forms received from the Government Printer are in accordance with regulations 150 and 152 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 unreasonable delay return to the Government Printer every book of pre-printed receipt forms that is not in accordance with regulations 150 and 152 or is otherwise faulty.

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

(4) The Government Printer shall without unreasonable delay—

- (a) destroy every book of pre-printed receipt forms that is returned;
and
- (b) notify the Director of Audit in writing that he or she has complied with paragraph (a).

(5) Where the Government Printer has destroyed a book of pre-printed receipt forms under subregulation (4) (a), the Government Printer—

- (a) may print a book of pre-printed receipt forms with the same sequence of numbers as was allocated to a book that was destroyed;
and
- (b) shall without unreasonable delay notify the Director of Audit in writing that he or she has used a sequence of numbers allocated to a book that was destroyed.

158. Stock registers to be up to date and to show certain information. The Accountant General shall take reasonable steps to ensure that every stock register of books of pre-printed receipt forms is up-to-date and indicates clearly and accurately particulars of the quantity of books of pre-printed receipt forms—

- (a) that are in accordance with regulations 150 and 152 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 issuance and the public officer to whom they were issued and his or her Covered Entity;
and

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

159. Issuance of receipt forms to collector of revenue or receiver of revenue.

The Accountant General shall not issue books of pre-printed receipt forms to any person other than a collector of revenue or a receiver of revenue.

160. Books of pre-printed receipt forms to be checked when issued from Treasury. (1) Where the Accountant General issues books of pre-printed receipt forms to a collector of revenue or receiver of revenue, he or she shall—

- (a) before the books are taken away from the Treasury, verify that—
 - (i) every book of pre-printed receipt forms received from the Treasury is in accordance with regulations 150 and 152 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) refuse every book of pre-printed receipt forms that is not in accordance with regulations 150 and 152 or is otherwise faulty;
- (c) verify that he or she has the correct quantity of books of pre-printed receipt forms that are in accordance with regulations 150 and 152 and are not otherwise faulty; and
- (d) sign the record required by the Accountant General evidencing that the collector of revenue or receiver of revenue, as the case may be, has received that quantity of books of pre-printed receipt forms.

(2) The Accountant General shall without unreasonable delay return to the Government Printer any books of pre-printed receipt forms that are not in accordance with regulations 150 or 152 or are otherwise faulty.

(3) The Accountant General shall without unreasonable 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 shall without unreasonable delay—

- (a) destroy any book of pre-printed receipt forms that is returned; and

(b) notify the Director of Audit in writing that he or she has done so.

(5) The Government Printer—

(a) may reprint a book of pre-printed receipt forms that has the same sequence of numbers as a destroyed book; and

(b) shall without delay notify the Director of Audit in writing that he or she has done so.

161. Stock register of a collector of revenue or receiver of revenue. (1) A collector of revenue or receiver of revenue shall maintain a separate stock register in the form prescribed by the Accountant General for each type of book pre-printed forms that he or she has in stock.

(2) Every collector of revenue or receiver of revenue shall maintain up-to-date records in each stock register for the book of pre-printed forms that he or she has in stock, which shall indicate clearly and accurately particulars of the quantity of books of pre-printed receipt forms—

(a) received from the Accountant General, serial numbers of the books received and the date the books were received from the Accountant General;

(b) issued, the serial numbers of the books issued, the date of issuance of the books and the public officer to whom the books were issued; and

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

(3) For the purposes of subregulation (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.

162. Prohibition against disassembling pre-printed receipt forms book. No person shall divide, take apart or otherwise disassemble a book of pre-printed receipts forms and counterfoils or duplicates either before or after the receipts are used.

163. Verification of counterfoils or duplicates in used pre-printed receipt books. Where all pre-printed receipt forms in a book have been used, the collector of revenue or receiver of revenue, as the case may be, shall—

- (a) retain the book of counterfoils or duplicate receipts, together with any receipts cancelled under subregulation 169 (2), remaining after the receipts in the book of pre-printed receipt forms have been used until the book has been checked by the Director of Audit;
- (b) without unreasonable delay, submit for verification to the Director of Audit the book of counterfoil or every duplicate receipt in respect of the book, including every cancelled receipt in the book; and
- (c) return the book and every cancelled receipt to the Accountant General without unreasonable delay after they have been verified by the Director of Audit.

164. Information return of receipt books no longer required by reason of obsolescence, etc. (1) Every collector of revenue or receiver of revenue, as the case may be, shall in every financial year—

- (a) retain the unused and partially used books of pre-printed receipt forms, together with any receipts cancelled under regulation 169 (2), that he or she no longer requires by reason of obsolescence or any other cause, until they have been checked by the Director of Audit;
- (b) without unreasonable delay, submit for verification to the Director of Audit the books of pre-printed receipt forms, and every receipt cancelled under regulation 169 (2), that he or she no longer requires by reason of obsolescence or otherwise; and
- (c) make, in triplicate in the prescribed form, an information return of every book and shall submit the information return to the Accountant General.

(2) The information return under subregulation (1) shall set 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.

(3) The collector of revenue or receiver of revenue, as the case may be, shall retain one copy of the information return and submit to the Accountant General the unused and partially used books together with two copies of the information return.

(4) Upon receipt of the two copies of the information return in accordance with subregulation (3), the Accountant General shall—

- (a) retain a copy of the information return; and
- (b) endorse one copy of the information return with receipt acknowledged and send it to the collector of revenue or receiver of revenue, as the case may be, who shall retain the copy in his or her records.

165. Half-yearly information returns of receipts books. (1) Every collector of revenue or receiver of revenue, as the case may be, shall in every financial year make, in triplicate in the form prescribed by the Accountant General, an information return of books of pre-printed receipt forms recorded in his or her stock register and shall submit the information return to the Accountant General—

- (a) in respect of pre-printed receipt forms recorded from January 1 to June 30, not later than the following July 7; and
- (b) in respect of pre-printed receipt forms recorded from July 1 to December 31, not later than January 7 of the following year.

(2) If the day mentioned in subregulation (1) (a) or (b) is not a business day, the information return shall be filed on the following business day.

(3) The information return under subregulation (1) shall set out the books of pre-printed receipt forms recorded in his or her stock register at the beginning and at the end of the applicable period with particulars as to—

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

(4) The collector of revenue or a receiver of revenue, as the case may be, shall submit two copies of the information return to the Accountant General and retain the one copy of the information return.

(5) Every information return under subregulation (1) shall be verified by the Accountant General against his or her records and any discrepancy shall be promptly investigated and reported to the Director of Audit.

(6) Upon receipt of the two copies of the information return in accordance with subregulation (4), the Accountant General shall—

(a) retain one copy of the information return; and

(b) endorse one copy of the information return with receipt acknowledged and send it to the collector of revenue or the receiver of revenue, as the case may be, who shall retain the copy in his or her records.

166. Accountant General to order system-generated receipt forms. No public officer, other than the Accountant General, shall make an order for system-generated receipt forms to be printed.

167. Director of Audit to be advised. Where an order is made pursuant to regulation 145, the Accountant General shall send a copy of the order send to the Director of Audit.

168. Issuance of pre-printed receipts. (1) Pre-printed receipts shall be issued in ascending order of serial number and each shall be signed legibly at the time of issuance by the public officer issuing it.

(2) Where a pre-printed receipt has a counterfoil, the public officer issuing the receipt shall enter the same information on the counterfoil and initial it at the time of issuance.

(3) Where a pre-printed receipt has a duplicate or duplicates, the public officer issuing the receipt shall verify that the information on the receipt is legible on the duplicate or duplicates and shall initial the duplicate or duplicates at the time of issuance.

169. Corrections and cancellation of incorrect or spoiled pre-printed receipts. (1) No pre-printed receipt form, counterfoil or duplicate shall be corrected.

(2) Where a pre-printed receipt cannot be issued because it is incorrect or spoiled, the collector of revenue or receiver of revenue authorised to issue the receipt shall—

- (a) write or stamp the word “CANCELLED” in upper case letters across the face of the receipt form and the counterfoil or every duplicate that bears the same serial number;
- (b) sign the face of the receipt form and the counterfoil or every duplicate; and

- (c) attach securely the cancelled receipt form to the counterfoil or duplicate in the book of pre-printed receipt forms.

(3) No pre-printed receipt shall be cancelled after the end of the transaction day on which the original of the pre-printed receipt form was issued.

170. System-generated receipts to be issued in order of serial numbers signed. System-generated receipts shall be issued in ascending order of serial number and every system-generated receipt shall be stamped and signed legibly at the time of issuance by the public officer issuing it.

171. Corrections and cancellation of incorrect or spoiled system-generated receipts. (1) No system-generated receipt shall be corrected.

(2) Where a system-generated receipt cannot be issued because it is incorrect or spoiled, the collector of revenue or the receiver of revenue authorised to issue the receipt shall—

- (a) write or stamp the word “CANCELLED” in upper case letters across the face of the printout of the receipt;
- (b) sign the face of the printout of the receipt; and
- (c) retain the printout of the receipt with other cancelled printouts of receipts.

(3) No system-generated receipt shall be cancelled after the end of the transaction day on which the original of the system-generated receipt was issued.

172. Copy of lost pre-printed or system-generated receipt. (1) Where a pre-printed receipt or system-generated receipt has been issued and lost, upon an application by the person to whom the receipt was issued, a collector of revenue or the receiver of revenue authorised to issue the receipt may furnish a true and certified copy of the receipt certified as a copy or duplicate under his or her hand on Covered Entity stationery or on a photocopy of the counterfoil or duplicate of the pre-printed receipt, as the case may be.

(2) No copy of a receipt shall be issued from a book of pre-printed receipts forms.

(3) Subject to subregulation (6), where a collector of revenue or the receiver of revenue, as the case may be, is directed to receive a payment from a representative

of a person required to make payment, the collector of revenue or the receiver of revenue, as the case may be, shall take all reasonable steps to ensure that he or she issues a receipt to the authorised representative of the person.

(4) Authorisation of a representative shall be effected in writing, and subject to subregulation (7), shall be signed by the person required to make the payment, and 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 the receipt;
- (b) letters of administration, with or without a will annexed, or grant of 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.

(5) A collector of revenue or the receiver of revenue who is directed to receive a payment from and issue a receipt to a representative of a person required to make a payment shall keep the original or a certified or notarised copy of the document authorising the payment by and issue of the receipt to the representative.

(6) Where a collector of revenue or the receiver of revenue is uncertain about whether the representative is authorised to receive a receipt on behalf of a person, the collector of revenue or the receiver of revenue, as the case may be, may mandate that the representative enter into an agreement to indemnify the Government in the event that it is found that the representative was not authorised to receive the receipt.

Division 5

Payment to Government by Cash, Negotiable Instrument or other means

173. Prohibition on accepting unauthorised forms of payment. No public officer shall accept payment or part payment to the Government unless it is required or permitted under regulation 174, 175, 176, 177 or 178.

174. Acceptance of payment in legal tender. (1) Every collector of revenue or a receiver of revenue—

- (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, a collector of revenue or a receiver of revenue shall examine the notes or coins to determine whether they are damaged or incomplete to such an extent as to be unacceptable and shall perform the checks required by the Accountant General to ascertain whether the notes or coins are counterfeit.

(3) No collector of revenue or a receiver of revenue shall accept in payment or part payment a note or coin that is damaged or incomplete or that he or she has reason to believe may be counterfeit.

175. Payment in legal tender of the United States of America. (1) Subject to subregulation (2), a collector of revenue or a receiver of revenue—

- (a) shall accept payment or part payment at face value in notes that are legal tender of the United States of America, if the enactment pursuant to which the payment is required provides that the payment 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 as would be the equivalent of the amount prescribed in Eastern Caribbean dollars had the notes been exchanged by the Government’s principal banker into Eastern Caribbean dollars, including any commission payable to the banker.

(2) Before accepting payment or part payment in notes that are legal tender of the United States of America, a collector of revenue or a receiver of revenue 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) No collector of revenue or receiver of revenue shall accept in payment or part payment a note that is damaged or incomplete or that he or she has reason to believe may be counterfeit.

176. Payment by negotiable instrument. (1) Subject to subregulation (2), a collector of revenue or receiver of revenue may accept payment or part payment by negotiable instrument, if—

- (a) the negotiable instrument is made payable to the Accountant General, to the Government 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;
- (b) the negotiable instrument is—
 - (i) a personal cheque that is drawn on a bank in Grenada by a person whose name is not on the most current list referred to in regulation 179 (2);
 - (ii) a certified cheque drawn on a bank within or outside Grenada;
 - (iii) a banker's draft or manager's cheque drawn on a bank within or outside Grenada;
 - (iv) an international postal note from outside Grenada or a postal order or money order from the Post Office of Grenada or of the United Kingdom, the United States of America, Canada or a member or associate member of the Organisation 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 collector of revenue or receiver of revenue; and

- (ii) furnishes information, such as local address, permanent address, telephone number, passport information or particulars of the driver's licence of the person.

(2) Notwithstanding the enactment prescribing payment to the Government specifies that payment may be made in dollars of the United States of America, no collector of revenue or receiver of revenue 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 is the equivalent of the amount prescribed in Eastern Caribbean dollars has the negotiable instrument been exchanged by the Government's principal banker into Eastern Caribbean dollars, including any commission which the banker may charge.

177. Authorisation required to accept payment in other currency or by other negotiable instrument. (1) A collector of revenue or receiver of revenue may, subject to—

- (a) 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; and
- (b) regulations 174, 175 and 176,

accept payment or part payment in notes that are legal tender, or by negotiable instrument in the currency, of another country.

(2) Before a collector of revenue or receiver of revenue accepts payment or part payment in notes that are legal tender of a country referred to in regulation (1), he or she shall—

- (a) examine the notes to determine whether they are damaged or incomplete to such an extent as to be unacceptable; and
- (b) perform the checks required by the Accountant General to ascertain whether the notes are counterfeit.

(3) No collector of revenue or receiver of revenue shall accept in payment or part payment a note that is damaged or incomplete or that he or she has reason to believe may be counterfeit.

178. Acceptance of payment by direct debit, credit card or other similar means.

A collector of revenue or receiver of revenue 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 payer 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.

179. Persons from whom a personal cheque may not be accepted. (1) No collector of revenue or a receiver of revenue shall accept a personal cheque, other than a certified personal cheque, from any person whose name is on the current list referred to in subregulation (2).

(2) The Accountant General shall make and maintain a list on the system comprising the names of persons from whom no personal cheque, other than a certified personal cheque, shall be accepted in payment or part payment to the Government.

(3) The Accountant General may insert on the list referred to in subregulation (2) the name of a person, if the Accountant General 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 adjudged bankrupt or insolvent; or
- (c) there is any other sufficient reason to do so.

(4) The Accountant General shall delete from the list referred to in subregulation (2) the name of a person, if the Accountant General is satisfied that—

- (a) the name was inserted on the list in error;
- (b) in the case of a personal cheque dishonoured upon presentation for payment by reason of insufficient funds or any other reason,
 - (i) the person has paid the fee under regulation 87 and has made every necessary payments in respect of which the cheque that was dishonoured;
 - (ii) the circumstances that caused the cheque to be dishonoured have been otherwise rectified;

- (c) in the case of a person who is adjudged bankrupt or insolvent, that the order by which the person was adjudged bankrupt or insolvent has been discharged; or
- (d) in the case of another sufficient reason, that the reason is no longer sufficient.

(5) The Accountant General may make and maintain a list on the system comprising the names that were inserted on and deleted from the list referred to in subregulation (2).

180. Change for payments made in currency other than Eastern Caribbean dollars. Notwithstanding anything in this Division, where a person makes payment in a currency other than legal tender, the collector of revenue or receiver of revenue may make change in legal tender.

181. Prohibition on substitution of one currency for another. Except as provided in regulation 180, a collector of revenue or a receiver of revenue shall not substitute, or permit any person to substitute, notes or coins in the currency received by or on behalf of the Government for notes or coins of another currency.

182. Cheques to be crossed. Every collector of revenue or receiver of revenue shall, immediately upon receipt, cross every cheque received in payment to or on behalf of the Government by putting two parallel transverse lines across the face of the cheque.

183. Procedure on dishonour of cheque deposited to account operated directly by Accountant General. Where a cheque given in payment to the Government is deposited in a Government bank account operated directly by the Accountant General and dishonoured on presentation for payment by reason of insufficient funds or any other reason, the Accountant General shall without unreasonable delay—

- (a) 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;
- (b) take reasonable steps to determine the responsibility, if any, of the collector of revenue or receiver of revenue or his or her delegate who accepted the cheque; and

- (c) take reasonable steps to collect the amount of the dishonoured cheque and any fee and other charges related to the dishonoured cheque.

184. Procedure on dishonour of cheque deposited to account operated by Accountable Officer. Where a cheque given in payment to the Government is deposited in a Government bank account operated by an Accountable Officer and dishonoured upon presentation for payment by reason of insufficient funds or any other reason, the Accountable Officer shall without unreasonable delay—

- (a) give notice to the Accountant General that the cheque has been dishonoured on presentation for payment, accompanied by particulars of the name and contact information of the person who presented the cheque and particulars of the cheque and the reason for dishonour;
- (b) 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;
- (c) take steps to determine the responsibility, if any, of the collector of revenue or the receiver of revenue or his or her delegate who accepted the cheque; and
- (d) take steps to collect the amount of the dishonoured cheque and any fee and charges relating to the dishonoured cheque.

185. Fee for dishonoured cheques. (1) In addition to any bank charges directly related to the dishonoured cheque and the face value of the dishonoured cheque, a person who pays a cheque to the Government which gets dishonoured upon presentation for payment shall pay to the Government a fee of one point five percent of the value of the cheque or one hundred dollars, whichever is higher.

(2) A fee payable under subregulation (1) shall be a civil debt due to the Government.

186. Cheques not to be encashed by public officers. No public officer shall cash a cheque for any person, whether or not the person is a public officer, using cash that is public money.

Division 6***Accounting for and Banking of Public Money***

187. Procedure for accounting for and banking public money. (1) A collector of revenue or a receiver of revenue who receives public money shall without unreasonable delay after receiving it—

- (a) record in his or her 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 or to a Sub-Accountant and comply with regulation 188;
 - (ii) deposit the public money in a Government bank account operated directly by the Accountant General in accordance with regulation 189 and comply with regulation 190; or
 - (iii) where a collector of revenue or receiver of revenue is an Accountable Officer, deposit the public money in an account operated by him or her as Accountable Officer and comply with regulation 191.

(2) The Accountant General may issue financial instructions for procedures for packaging, transporting and handling monies in the process of being collected and banked.

188. Verification by Accountant General or Sub-Accountant of money received.

(1) Where public money received by a collector of revenue or receiver of revenue is paid to the Accountant General or to a Sub-Accountant, it shall be accompanied by—

- (a) the books from which the receipts were issued and the cash book; or
- (b) a system-generated printout indicating particulars of all receipts issued for the public money certified by the Accountable Officer.

(2) The Accountant General or the Sub-Accountant, as the case may be, shall—

- (a) in the case of pre-printed receipts, verify every receipt recorded in the cash book against the counterfoils or duplicates in the receipts books, being sure that all receipts in the series are used or cancelled, and against the public money received;

- (b) in the case of system-generated receipts, verify the certified system-generated print out against the public money received and keep the certified system-generated print out; and
- (c) issue to the Accountable Officer a Treasury receipt with the amount of the public money paid shown on it.

189. When money deposited in bank account operated directly by the Accountant General. (1) When a collector of revenue or receiver of revenue chooses to deposit the public money in a Government bank account operated directly by the Accountant General, the collector of revenue or receiver of revenue—

- (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 9 of the Act; and
- (b) at the time of deposit, 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.

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

190. Verification by Accountant General of deposit. (1) When public money received by a collector of revenue or receiver of revenue has been deposited in a Government bank account operated directly by the Accountant General, the collector of revenue or receiver of revenue shall without delay take the following to the Accountant General or to a Sub-Accountant—

- (a) the duplicate bank deposit slip referred to in regulation 189 (1) (b);
- (b) either—
 - (i) the books from which the receipts for the public money were issued and the cash book in which the receipts are recorded; or
 - (ii) a system-generated print out showing particulars of all receipts issued for the public money and certified by the collector of revenue or receiver of revenue.

(2) The Accountant General or the Sub-Accountant, as the case may be, shall—

- (a) in the case of pre-printed receipts, verify the bank deposit slip against the receipts recorded in the cash book and against the counterfoils or duplicates in the books from which the receipts were issued;
- (b) in the case of the system-generated receipts, verify the bank deposit slip against the certified system-generated print-out; and
- (c) take the bank deposit slip and, in the case of paragraph (b), the system-generated print out and issue a Treasury receipt for them to the collector of revenue or receiver of revenue.

191. Reconciliation of bank accounts operated by Accountable Officer. Every Accountable Officer who operates a Government bank account under the authority of the Accountant General shall—

- (a) at the end of every month, 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;
- (b) prepare a reconciliation statement for the Government bank account; and
- (c) without unreasonable delay copy to the Accountant General the reconciliation statement for the Government bank account.

Division 7

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

192. Fees and commissions deducted at source. (1) Where the Minister, by an agreement or directive, authorises the retention of a fee or commission for services to the Government in respect of one of its activities, the Accountable Officer with responsibility for payment of the money to the Accountant General shall—

- (a) take reasonable steps to ensure that the retention of the fee or commission was authorised; and

(b) furnish evidence of that fact to the Accountant General.

(2) The Accountant General shall take reasonable steps to 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.

193. Remission of unpaid money under section 41 of the Act. (1) An application for a remission under section 41 of the Act of a tax, fee or other amount, including interest or penalty, that has not been paid shall be made to the Minister, through the Permanent Secretary, by the collector of revenue 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 name of the person or persons affected by the remission;
- (c) the conditions, if any, to which the remission is subject; and
- (d) such other information as the collector of revenue or the Minister considers appropriate.

(3) Where a remission is granted under section 41 of the Act, the collector of revenue shall without unreasonable 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 statement of the particulars of the remission that complies with section 41 (2) of the Act.

(4) The Accountant General shall take reasonable steps to ensure compliance with section 41 (3) of the Act without unreasonable delay.

194. Remission of penalty or forfeiture under section 72 (1) (d) of the Constitution. Where a penalty or a forfeiture of money that has not been paid has been remitted under section 72 (1) (d) of the Constitution, the collector of revenue shall, in respect of the amount remitted, submit evidence to the Accountant General that the

remission was granted by the Governor-General and a statement of the particulars of the remission.

Division 8
Revenue Collection

195. Duty to collect revenue and initiate write-offs. (1) Every collector of revenue shall, in respect of revenue for which he or she is responsible—

- (a) collect all revenue and all interest and penalties accruing and outstanding on such revenue;
- (b) make and maintain sufficient records to indicate the money owing or falling due to the Government in the course of the financial year and particulars of any interest and penalties;
- (c) issue notices or demands for payment of the money owing to the Government including any interest and penalties to the appropriate person at the appropriate time in accordance with the Act, regulation, agreement or authority under which the money is due or, if no date is specified, a timely manner;
- (d) issue appropriate reminder notices and further demands in respect of payment of the money owing to the Government, including any interest and penalties;
- (e) where 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) give notice to the public;
 - (ii) take reasonable enforcement measures to ensure that the person ceases or does not commence the exercise of the privilege, including requesting action by the police, as is reasonable in the circumstances; and
 - (iii) if he or she continues or commences to exercise the privilege contrary to law, take appropriate enforcement action, including the laying of criminal charges;

- (f) having regard to the amount and likelihood of recovery, collect the money owing to the Government, including any interest and penalties is actively pursued as permitted by law;
- (g) subject to the discretion of the Director of Public Prosecutions and before the expiration of the limitation imposed by law, prosecute 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; and
- (h) record the date and particulars of—
 - (i) every notice and demand for payment issued pursuant to paragraph (c);
 - (ii) every reminder notice and further demand pursuant to paragraph (d);
 - (iii) every notice issued pursuant to paragraph (e) (i);
 - (iv) every enforcement measure taken pursuant to paragraph (e) (ii);
 - (v) every step taken to collect money owing to the Government pursuant to paragraph (f); and
 - (vi) every prosecution that was commenced pursuant to paragraph (g).

(3) Every collector of revenue, in respect of revenue for which he or she is responsible, shall implement procedures to have all or part of a particular amount of money owing to the Government written off by a designated authority by reason of the money being uncollectible or because the collection of the money is not cost effective.

196. Interest on overdue accounts. (1) Subject to subregulation (2), interest shall be paid on money due and owing to the Government at the rate per annum of two percent above the rate of interest payable by the Government to its principal banker on its overdraft on the business day immediately preceding the thirtieth day of June or the thirty-first day of December, as the case may be, and shall be compounded annually.

(2) Subregulation (1) shall not apply—

- (a) if another enactment requires or authorises the imposition of interest on money owed or liable to be paid to the Government;

- (b) if a contract under which the 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 by the Accountant General to the person in receipt of the unauthorised payment or overpayment.

(3) For the purposes of subregulation (2) (e), the Accountant General may cause the notice to be served on the person in receipt of the unauthorised payment or overpayment—

- (a) personally;
- (b) by letter sent by prepaid post addressed to the person at his or her address last known to the Accountant General; or
- (c) by any means of communication that furnishes a written acknowledgement of delivery.

(4) A notice served under subregulation (2) (a) on a person that is not an individual shall be served—

- (a) in the case of a company, on a member of the board of directors or an officer of the company; or
- (b) in the case of an association, on a member of the board of management or an officer of the association;
- (c) in the case of a partnership, on one of the partners.

(5) A notice served pursuant to subregulation (3) (b) is deemed to have been received by the person three days after the letter was posted.

197. Claims for reimbursement to be made promptly. Where a project is financed on the basis that the money or part of the money for the project will be expended at first instance by the Government and the Government will be reimbursed by another government, agency of another government or other organisation funding

the project, the Accountable Officer designated in respect of the expenditure shall take reasonable steps to ensure that—

- (a) every claim for reimbursement of the Government in respect of its expenditures is promptly submitted for reimbursement; and
- (b) every reimbursement received is correctly accounted for and paid into the Consolidated Fund.

198. Annual returns of arrears of revenue and monthly reports of recovery of arrears of revenue. (1) Every collector of revenue shall, in respect of revenue for which he or she is responsible, submit—

- (a) not later than thirty days after the end of the reporting financial year, to the Permanent Secretary and the Accountant General, in the form prescribed by the Accountant General, a return of arrears of revenue for the reporting financial year and the previous five financial years; and
- (b) not later than seven days after the last day of every month, a report of arrears of revenue from the reporting financial year that are recovered in the month.

(2) If the day mentioned in subregulation (1) (a) or (b) is not a business day, the return shall be filed on the following business day.

(3) Where, in respect of revenue for which a collector of revenue is responsible, no arrears of revenue have accrued in the financial year or there is no recovery of arrears in the month, the collector of revenue shall submit a nil annual return or a nil monthly report.

Division 9

Accounting records

199. Custody of accounting records. (1) The Accountant General, every Sub-Accountant, the Comptroller of Customs, the Comptroller of Inland Revenue and every Accountable Officer is responsible for the care and safe-keeping of receipts, payment instruments and other accounting records in his or her custody and shall retain them until they are destroyed in accordance with regulation 200.

(2) Where a receipt, payment instrument or other accounting record is in the form of electronic media, the information contained therein shall be reproduced on microfilm or printed form for retention until the microfilm or printed form is destroyed.

(3) The electronic media may be reused after the information contained in it has been reproduced on microfilm or printed form.

200. Destruction of accounting records. (1) Accounting records may, with the approval of the Minister, be destroyed after—

- (a) the expiration of twenty years in the case of Principal Treasury ledgers, cash registers and journals;
- (b) the expiration of seven years in the case of abstract, subsidiary journals, cheques, receipt forms and counterfoils;
- (c) the expiration of five years in the case of payment instruments, and subsidiary records;
- (d) the expiration of twenty years for special ledgers and records, including Savings Bank records;
- (e) the closing of the last accounts for loans, register and trust fund registers.

(2) Where, in the opinion of the Minister, a receipt, payment instrument or other accounting record, or a reproduction made in accordance with regulation 199, is required for the purpose of any litigation, inquiry, investigation or other examination, he or she may direct the Accountant General or Accountable Officer, as the case may be, to delay the destruction of the receipt, payment instrument or other accounting record until it is no longer needed for that purpose.

Division 10 **Security, shortages and losses**

Subdivision 1 ***General requirements***

201. Definitions. In this Division—

“Board” means a board of survey described in subdivision 6;

“cheque” means—

- (a) a cheque drawn manually on a Government bank account;
- (b) printed by the system and drawn on a Government bank account;
- (c) a cheque in the process of being drawn; or
- (d) a spoiled cheque.

“formal agreement” means a written agreement between the Government and another person, but excludes an agreement executed by the parties for consideration of an amount less than \$20,000;

“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, shares, equities, 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 excludes a safe.

202. Security of the Treasury and Sub-Treasuries. The Accountant General shall take reasonable steps to—

- (a) restrict entry into that part of the Treasury or a Sub-Treasury where accounting activities are conducted to authorised public officers and other authorised persons by implementation of an appropriate combination of security devices, secure equipment and administrative procedures;

- (b) secure the Treasury and each Sub-Treasury from unauthorised entry at all times by implementation of an appropriate combination of security devices, secure equipment and administrative procedures;
- (c) restrict access to keys, combinations or other means of access to security devices securing the Treasury or a Sub-Treasury referred to in paragraph (a) or (b) to prescribed public officers; and
- (d) maintain up-to-date records of all the public officers in possession of all keys or combinations or other means of access to the security devices.

203. Security of money in the Treasury and Sub Treasuries. The Accountant General shall take reasonable steps to ensure that—

- (a) where the Treasury or a Sub-Treasury is open, 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) money received or held at the Treasury or a Sub-Treasury that cannot be deposited on the day of receipt or is not required to be deposited in a Government bank account is secured from loss by thief or otherwise by being placed in a safe, if one is reasonably available, or otherwise in a secured room.

204. Security of Receipt books at the Treasury and Sub-Treasury. (1) The Accountant General shall take reasonable steps to ensure that—

- (a) by implementation of appropriate administrative procedures, every receipt book is kept secure from loss by theft or otherwise or from unauthorised access by appropriate administrative procedures, where receipt books are required for immediate use at the Treasury or Sub-Treasury; and
- (b) every receipt book is returned to as soon as possible to and kept secure in a secured room or a safe, where the receipt book is not required for immediate use at the Treasury a Sub-Treasury.

(2) This regulation shall not apply to a receipt book consisting only of counterfoils or duplicates, which may include cancelled receipts, if the receipt book has been audited by the Director of Audit.

205. Security of cheques forms and cheques at the Treasury. (1) The Accountant General shall establish and implement appropriate administration procedures to ensure that—

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

(2) This regulation shall not apply to a cheque drawn on a Government bank account if the cheque has been issued to a payee.

206. Security of formal agreements at the Treasury. (1) The Accountant General shall establish and implement appropriate administrative procedures to ensure that—

- (a) where required for immediate use at the Treasury, formal agreements in the possession of the Accountant General are kept secure; and
- (b) where not required for immediate use, formal agreements in the possession of the Accountant General are returned as soon as possible to, and kept secure in, a strong room, secured room or safe.

(2) The Accountant General shall keep a register of formal agreements, in which he or she shall record—

- (a) sufficient information to identify the formal agreement;
- (b) the date of receipt of the formal agreement; and

- (c) where the formal agreement is given to a person outside the Treasury, the name of the person to whom it is given and the date on which it is received.

(3) The person to whom a formal agreement is given shall give the Accountant General a written acknowledgement of receipt setting out his or her name and the date on which it was received.

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

207. Security of securities at the Treasury. (1) The Accountant General shall establish and implement appropriate administrative procedures to ensure that—

- (a) where required for immediate use at the Treasury, securities in the possession of the Accountant General are kept secure; and
- (b) where 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 secured room or safe.

(2) The Accountant General shall cause a register to be kept of securities, in which shall be recorded—

- (a) sufficient information to identify the security;
- (b) the date of receipt; and
- (c) where the security is given to a person outside the Treasury, the name of the person to whom it is given and the date on which it is received.

(3) The person to whom the security is given shall give the Accountant General a written acknowledgement of receipt setting out his or her name and the date on which it is received.

208. Security of accounting records at the Treasury and Sub-Treasuries. (1) This regulation applies to accounting records for a financial year until the completion of the audit for that financial year by the Director of Audit.

(2) In this regulation, “accounting records” means accounting records in paper form.

(3) The Accountant General shall establish and implement appropriate administrative procedures to ensure that accounting records are kept secure.

209. Security of keys, combinations, etc. at the Treasury. The Accountant General shall—

- (a) take reasonable steps to ensure that all keys, combinations or other means of access to security devices, secure equipment, a strong room, a secured room or a safe referred to in any of regulation from regulation 203 to 207 are given to appropriate public officers; and
- (b) cause to be kept up-to-date records of the public officers in possession of all keys, combinations or other means of access to security devices, secure equipment, a strong room, a secured room or a safe.

210. Responsibilities of Sub-Accountants. Regulations 202, 203, 204, 208 and 209 shall apply with appropriate modifications as the circumstances require to each Sub-Accountant in respect of the Sub-Treasury for which he or she is responsible.

Subdivision 2

Security of Accounting Units and Formal Agreements and Securities in Covered Entity

211. Security of accounting units. The Comptroller of Customs, the Comptroller of Inland Revenue and every Accountable Officer shall take reasonable steps to ensure that—

- (a) entry into the accounting unit is restricted by an appropriate combination of security devices, secure equipment and administrative procedures;
- (b) at all times when it is not open to the public, the accounting unit is secure from unauthorised entry, by an appropriate combination of security devices, secure equipment and administrative procedures;
- (c) keys, combinations or other means of access to security devices securing the accounting unit referred to in paragraph (a) or (b) are given to appropriate public officers; and

- (d) up-to-date records of the public officers in possession of all keys or combinations or other means of access to the security devices are kept.

212. Security of money in accounting units. (1) The Comptroller of Customs, the Comptroller of Inland Revenue and every Accountable Officer shall take reasonable steps to ensure that, 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.

(2) The Comptroller of Customs, the Comptroller of Inland Revenue and every Accountable Officer shall take reasonable steps to ensure that, if money is received or held at the accounting unit at the end of the business day and—

- (a) cannot, or is not required to, be paid to the Accountant General or to a Sub-Accountant;
- (b) cannot, or is not required to, be deposited in a Government bank account operated directly by the Accountant General; or
- (c) cannot, or is not required to, be deposited into an account operated for the time being by the Accountable Officer, where the Accountable Officer is a collector of revenue,

the money is secured from loss by theft or otherwise by being placed in a safe, if reasonably available, or otherwise in a secured room.

213. Security of receipt books in accounting units. (1) The Comptroller of Customs, the Comptroller of Inland Revenue and every Accountable Officer shall take reasonable steps in accordance with appropriate administrative procedures to ensure that—

- (a) where required for immediate use in the accounting unit, every receipt book is kept secure from loss by theft or otherwise or from unauthorised access; and
- (b) where not required for immediate use in the accounting unit, every receipt book is returned as soon as possible to, and kept secure in a safe, if one is reasonably available, or otherwise in a secured room or equivalent place of security.

(2) This regulation shall not apply to a receipt book consisting only of counterfoils or duplicates, which may include cancelled receipts, if the receipt book has been audited by the Director of Audit.

214. Security of cheque forms and cheques for bank account operated by Accountable Officer. (1) Every Accountable Officer who operates a Government bank account shall ensure that, in accordance with appropriate administrative procedures—

- (a) cheque forms required for immediate use in the accounting unit are kept secure from loss by theft or otherwise or from unauthorised access;
- (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 Accountable Officer;
- (c) cheques referred to in paragraph (b) required for immediate use in the accounting unit are kept secure from loss by theft or otherwise or from unauthorised access; and
- (d) cheque forms and cheques that are not required for immediate use in the accounting unit are returned as soon as possible to, and kept secure in, a safe, if one is reasonably available or otherwise in a secured room or equivalent place of security.

(2) This regulation shall not apply to a cheque drawn on a Government bank account if the cheque has been issued to a payee.

215. Formal agreements to be deposited with the Accountant General. The Comptroller of Customs, the Comptroller of Inland Revenue and every Accountable Officer in the possession of a formal agreement shall without unreasonable delay transmit the formal agreement to the Accountant General and the Accountant General shall give a written acknowledgement of receipt for the formal agreement.

216. Security of formal agreements in Covered Entities. Pending compliance with regulation 215, the Comptroller of Customs, the Comptroller of Inland Revenue and every Accountable Officer shall take reasonable steps in accordance with appropriate administrative procedures to ensure that—

- (a) formal agreements in his or her possession and required for immediate use in the Covered Entity are kept secure; and

- (b) formal agreements in his or her possession and not required for immediate use in the Covered Entity are returned as soon as possible to, and kept secure in, a safe, if one is reasonably available or otherwise in a secured room or equivalent place of security.

217. Securities to be deposited with the Accountant General. The Comptroller of Customs, the Comptroller of Inland Revenue and every Accountable Officer in the possession of a security shall without unreasonable delay transmit the security to the Accountant General and the Accountant General shall give a written acknowledgement of receipt for the security.

218. Security of securities in Covered Entities. Pending compliance with regulation 217, the Comptroller of Customs, the Comptroller of Inland Revenue and every Accountable Officer shall take reasonable steps in accordance with appropriate administrative procedure to ensure that—

- (a) securities in his or her possession and required for immediate use at a Covered Entity are kept secure; and
- (b) securities in his or her possession and required for immediate use are returned as soon as possible to, and kept secure in, a safe, if one is reasonably available or otherwise in a secured room or equivalent place of security.

219. Security of accounting records in accounting units. (1) This regulation applies to accounting records for a financial year until the completion of the audit for that financial year by the Director of Audit.

(2) In this regulation, “accounting records” means accounting records in paper form.

(3) The Comptroller of Customs, the Comptroller of Inland Revenue and every Accountable Officer shall take reasonable steps in accordance with appropriate administrative procedures to ensure that accounting records are kept secure.

220. Security of keys, combinations, etc. in relation to regulation 211 to 219. The Comptroller of Customs, the Comptroller of Inland Revenue and every Accountable Officer shall—

- (a) take reasonable steps to ensure that all keys, combinations or other means of access to security devices, secure equipment, a strong room,

secured room or a safe referred to in any of regulation from 211 to 219 are given to appropriate public officers; and

- (b) cause to be kept up-to-date records of the public officers in possession of all keys, combinations or other means of access to security devices, secure equipment, strong rooms, secure rooms or safes.

Subdivision 3

Miscellaneous security provisions

221. Minimum requirements of strong rooms, secured rooms and safes. (1) Without limiting the generality of the obligations set out in this Part, the Accountant General, every Sub-Accountant and every collector of revenue shall take reasonable steps to ensure that the conditions of every strong room, secured room or safe referred to in this Part are in accordance with the requirements of this regulation.

(2) Every strong room, secured room and safe shall be secured by a minimum of—

- (a) a combination lock; or
- (b) two or more different locks.

(3) Every safe shall be part of, or attached securely to, the building in which it is located.

(4) Every strong room and secured room shall be constructed of steel reinforced concrete or equivalent.

222. Loss of keys. (1) Where a key to a strong room, secured room or safe is lost or appears to be lost, the public officer with responsibility for the key shall forthwith—

- (a) report the loss or apparent loss of the key to the Accountant General, the Comptroller of Customs, the Comptroller of Inland Revenue or the Accountable Officer, as the case may be; and
- (b) furnish a detailed explanation of the circumstances of the loss or apparent loss of the key.

(2) The Accountant General, the Comptroller of Customs, the Comptroller of Inland Revenue or Accountable Officer, as the case may be, shall without unreasonable delay—

- (a) consider the explanation of the circumstances of the loss or apparent loss of the key as given by the public officer and make such other inquiries as appear appropriate;
- (b) determine and take such steps as are appropriate to secure the contents of the strong room, secured room or safe in the short term, including sealing the strong room, secured room or safe, removing its contents to a secured place under such security as appears appropriate and informing every other public officer in possession a key to the strong room, secured room or safe; and
- (c) determine and take such steps as are appropriate to secure the contents of the strong room, secured room or safe in the long term, including whether the lock needs to be replaced or altered and new keys issued.

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

(4) Where 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, Comptroller or Inland Revenue or Accountable Officer, as the case may be.

(5) A public officer who is responsible for the loss of a key to a strong room, secured room or safe may be required to satisfy the cost of the measures necessary to remedy the loss, including the replacement or alteration of the lock and provision of new keys.

223. Replacement and repair of safes, secured rooms, strong room, security devices, etc. The Accountant General, the Comptroller of Customs, the Comptroller of Inland Revenue or an Accountable Officer, as the case may, in accordance with such conditions as he or she may impose, authorise—

- (a) the installation, inspection, repair, maintenance or replacement of a strong room, secured room or safe, or a security device on a strong room, secured room or safe; and

- (b) the replacement of keys or any other access to a security device.

224. Private money and effects. No person shall keep private money or personal effects in any secured room, safe, cashbox or other secured place, or in secured equipment in the Treasury, a Sub-Treasury or an accounting unit.

Subdivision 4 *Security of system*

225. Access to system and to specific functions by unauthorised persons. (1) Except as provided by these Regulations, no person shall—

- (a) obtain access to the system without being authorised to do so under regulation 226; or
- (b) obtain access to a function of the system that is not specified in his or her authorisation.

(2) The Accountant General, the Comptroller of Customs, the Comptroller of Inland Revenue and every Accountable Officer, as the case may be, shall take reasonable steps to ensure that—

- (a) no person has access to the system unless that person is authorised under regulation 226; and
- (b) no person has access to any function of the system unless the person's authorisation under regulation 226 specified the function of the system.

226. Authorisation of access to system. (1) Except as provided by this regulation, no person shall have access to the system without the authorisation of the Accountant General.

(2) The Accountant General may authorise access to the system for the purposes of discharging his or her responsibilities and exercising his or her powers under the Act, these Regulations or the financial instructions or under any other Act or regulations in relation to financial administration.

(3) In addition to the authorisation of the Accountant General in respect of the activities of the Department of Audit as a line agency—

- (a) the Director of Audit,;
- (b) every employee of the Department of Audit; and
- (c) every professional auditor or other person engaged by the Accountant General and authorised by the Director of Audit,

may obtain access to the system to the extent necessary for the purpose of discharging his or her responsibilities as auditors.

(4) In addition to the authorisation of the Accountant General in respect of the activities of a Covered Entity responsible for support of the system as a line agency, the Head of the Covered Entity and his or her employees are authorised to access the system for the purpose of discharging their responsibilities to provide support for the system.

(5) The Permanent Secretary may, after consulting with the Accountant General, authorise any person to access the system.

(6) An authorisation under this regulation shall be in writing and shall specify the functions of the system to which the person is authorised to access.

(7) Where an authorisation is given by a person referred to in subregulation (3), (4) or (5), a copy of the authorisation shall be submitted without unreasonable delay to the Accountant General.

227. Security of system, back-up, etc. (1) The Accountant General shall take reasonable steps to ensure that—

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

(2) The Accountant General shall, with the approval of the Permanent Secretary, establish from time to time protocols for protecting the system software and data against loss, corruption or infection, which shall include protocols with respect to—

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- (a) protection of the system against the loss, corruption or infection of system software or data by a power surge, power reduction or power outage, a virus, by someone hacking into the system or by any other cause;
 - (b) protection of the system, and any tape, disk, diskette or any other medium on which data from the system is stored, against loss by theft or otherwise or from damage or destruction; and
 - (c) backing up the system, including—
 - (i) the tape, disk, diskette or any other medium on which system data is to be backed up;
 - (ii) the frequency with which backups of system data are to be conducted, 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 backups 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 the identity of the person who produced the backup; and
 - (vii) labelling the backups with sufficient information to restore the system data.
- (3) The Accountant General shall take reasonable steps to ensure implementation and compliance with the protocols.

Subdivision 5

Annual security assessment

228. Annual security assessment. (1) In consultation with the Comptroller of Customs, the Comptroller of Inland Revenue, Accountable Officers and the Head of the Covered Entity responsible for support of the system, the Accountant General shall annually, or more often as necessary—

(a) conduct a security assessment of—

- (i) the Treasury, each Sub-Treasury, every accounting unit and each department, and
- (ii) the system, 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) prepare a security assessment report setting out the findings of the assessment under paragraph (a) and any recommendations to address any security issues identified as a result of 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 report under this regulation may contain recommendations for the amendment of these or any other regulations under the Act.

(3) Every security assessment report under this regulation shall be sent to the Permanent Secretary who, after such consultations as appear to him to be appropriate, shall determine what action shall be taken in relation to the security assessment report.

Subdivision 6 ***Boards of survey***

229. Board to conduct survey. (1) Every financial year, the Permanent Secretary shall appoint a Board to, 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, conduct a survey of the money held by the Accountant General, each Sub-Accountant, each Accountable Officer and each Collector of Revenue, in accordance with subregulation (2).

(2) A Board appointed under this Subdivision shall—

- (a) count the money held;
- (b) reconcile the balance of the money counted with the balance shown in the cash book and bank statement and any warrant; and
- (c) prepare a report pursuant to regulation 234.

(3) The Permanent Secretary may at any time appoint a Board to conduct a survey in accordance with subregulation (2) in respect of money in the custody of an Accountable Officer and may direct such a Board to conduct a surprise survey.

(4) The Accountant General may, in consultation with the Permanent Secretary, appoint a Board to conduct a survey of fixed assets, stock or inventory of consumable assets, or money located in any department during the year and report with recommendations on the condition of each item.

(5) Where the Permanent Secretary or Accountant General indicates that the Board is to conduct a surprise survey under subregulation (3), every member of the Board shall make the utmost effort to keep their appointment confidential.

230. Constitution of Boards. (1) A Board appointed under regulation 229 shall consist of—

- (a) a person who is qualified as an auditor; or
- (b) not less than two public officers, one of whom shall be designated as the chairperson of the Board.

(2) Where a public officer appointed to a Board under regulation 229 discovers that he or she is unable to serve on the Board, the public officer shall report immediately to the Permanent Secretary that he or she is unable to serve.

231. Attendance of Board members. The Chairperson of a Board under regulation 229 with more than one member shall arrange the time and place of assembly with the other members.

232. Presence of Accountant General, Comptroller of Customs, the Comptroller of Inland Revenue or Accountable Officer. For the duration of survey under regulation 229, the Accountant General, Sub-Accountant or Accountable Officer, as the case may be, in whose charge the money being surveyed is, shall be present.

233. Money transactions during survey. (1) For the duration of a survey under regulation 229, no money transaction shall take place with respect to the money being surveyed, without the approval and subject to any conditions imposed by the Board or the Chairperson of the Board.

(2) Where a survey under regulation 229 extends beyond one day, the strong room, secured room or safe containing the verified portion of the stock shall be sealed by the Board at the end of each day for the duration of the survey.

(3) The seal shall not be broken except in the presence of the Board.

234. Report of Board. (1) Every report of a Board appointed under regulation 229 shall set out the following—

- (a) the date and hour of the commencement and completion of the survey;
- (b) where the survey is for the purpose referred to in regulation 203 (b), whether a shortage or loss of money has occurred;
- (c) where a shortage or loss has occurred, 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) every person who is or may be responsible for the money of which there is a shortage or loss, 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;
- (d) where the survey is for the purpose referred to in regulation 203 (b), set out its recommendations;

(2) Every report of a Board appointed under regulation 229 shall be signed by every member of the Board and shall be in quadruplicate.

(3) The Board or Chairperson of the Board, as the case may be, shall without unreasonable delay submit the report to the Permanent Secretary, the Accountant General, the Director of Audit and the Accountable Officer.

235. Substantial shortages or losses to be reported immediately. Where a Board appointed under regulation 229 discovers a substantial shortage or loss of money,

it shall immediately report the shortages to the Accountable Officer, the Permanent Secretary, the Accountant General and the Director of Audit.

236. Handing over and handing over statement. (1) Where the responsibilities of a public officer (in this regulation called “first public officer”) are assumed by another public officer (in this regulation called “second public officer”) by reason of the first public officer’s going on leave, being absent, being transferred or otherwise leaving his or her position, the first public officer shall—

- (a) in the presence of the second public officer, verify that the following items are accurate, complete and balance, where appropriate—
 - (i) money, cash books, warrants, bank deposit slips and related records;
 - (ii) books of receipt forms and registers of receipt forms;
 - (iii) pre-printed cheques forms designed to draw cheques manually on a Government bank account, cancelled cheques and related records;
 - (iv) pre-printed cheques forms designed for printing cheques drawn on a Government bank account on the system;
 - (v) 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, of the money held by the Accountant General and each Sub-Accountant for the purpose referred to in regulation (2);
 - (vi) securities;
 - (vii) virement and departmental warrants;
 - (viii) procurement documents;
 - (ix) other accounting and financial records not mentioned in subregulation (1) (a) (i) to (viii);
 - (x) copies of regulations, financial instructions from the Accountant General, Finance Circulars and other related documents; and

- (xi) keys and particulars of combinations and other means of access to security devices and secure equipment; and
- (b) complete a handing over statement in the form prescribed by the Accountant General, setting out particulars of—
 - (i) the items handed over by the first public officer to the second public officer; and
 - (ii) any deficiencies or discrepancies in the items checked and verified.
- (2) Where the first public officer and second public officer 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.
- (3) Where the first public officer is unable to carry out his or her responsibilities under subregulations (1) and (2), the Accountable Officer shall appoint a Board comprising two public officers to carry out the first public officer's responsibilities.
- (4) The Board referred to in subregulation (3) shall without unreasonable delay—
 - (a) carry out its responsibilities under subregulation (3);
 - (b) prepare a report of its findings; and
 - (c) submit the report to the Accountant General.
- (5) Where the second public officer is unavailable to carry out his or her responsibilities under subregulation (1), the Accountable Officer shall appoint a public officer to carry out the second officer's responsibilities.

237. Shortages and losses discovered other than by a Board or on handing over. (1) This regulation applies to shortages and losses discovered on handing over under regulation 236 or by a Board under this Subdivision.

(2) Where an officer discovers a shortage in or loss of money, receipt books, cheques forms, cheques or securities or other similar items, the officer shall without unreasonable delay make a report to the Accountant General, Sub-Accountant, Comptroller of Customs, Comptroller of Inland Revenue or Accountable Officer, as the case may be.

(3) A report under subregulation (2) shall be in writing and shall include particulars of the following—

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- (a) the money, receipt books, cheques forms, cheques or securities or other similar items short or lost;
 - (b) the circumstances of the shortage or loss, including where and when it occurred, if that can be ascertained;
 - (c) the circumstances of the discovery of the shortage or loss, including the reason for any delay in its discovery;
 - (d) whether any items referred in subregulation (a) have been recovered and, if so, the circumstances of the recovery;
 - (e) the relevant security arrangements and an assessment of the adequacy of the security arrangements; and
 - (f) every person who is or may be responsible and an assessment of the extent of the responsibility of every such person.

(4) The Accountant General, Sub-Accountant, Comptroller of Customs, Comptroller of Inland Revenue or Accountable Officer, as the case may be, to whom the report is made shall immediately submit a report to the Permanent Secretary and Director of Audit.

(5) Where the Permanent Secretary receives a report under subregulation (4), the Permanent Secretary shall investigate the matter and shall, in consultation with the Director of Audit and the Accountant General, Accountable Officer, as the case may be, determine the action to be taken against each person who is or may be responsible.

238. Write off of Shortages and Losses. The Permanent Secretary may, with the approval of the Minister, authorise the write-off of the shortage or loss, if the Permanent Secretary is satisfied that the shortage or loss is not recoverable.

Division 11

Reporting

Subdivision 1

Reporting including quarterly reports

239. Reporting requirements including quarterly reports. (1) In addition to reports on revenues and expenditures of a Covered Entity under section 65 of the Act and reports on the operations of a Statutory Body or a State-Owned Enterprise

under section 72 of the Act, the Minister may request reports from a Covered Entity on wider aspects of public finances including performance against approved plans for a Covered Entity.

(2) In addition to consolidated quarterly reports on budget execution and revenue collection compared to the estimates under section 65 of the Act, the Minister shall provide information on non-financial performance related to the funds expended by the Government.

(3) The quarterly reports to Cabinet under section 65 (3) of the Act shall set out—

- (a) information on government expenditure, revenues, assets and liabilities compared to the National Budget including the annexes;
- (b) information on performance against the outputs and other non-financial performance indicators specified in the National Budget;
- (c) variance analysis; and
- (d) comments on significant variances and plans to address these if relevant.

Subdivision 2 ***Annual reporting***

240. Annual reporting. (1) Every Ministry or Department shall submit an Annual Performance Report which shall include particulars on the following—

- (a) progress with the strategic priorities in the Annual Work Plan;
- (b) programmes delivered with measurable indicators of actual performance for outputs and outcomes;
- (c) progress with significant capital developments;
- (d) challenges and constraints;
- (e) risk management; and
- (f) financial performance.

(2) Not later than the thirtieth day of April, the Line Minister shall lay the Annual Report of the Ministry or Department before Parliament.

(3) Every Accountable Officer with respect to a Ministry or Department shall cause the Annual Report with respect to the Ministry or Department to be published on an official website of the Government not later than one week after the Annual Report is laid before Parliament.

Subdivision 3

Citizen friendly budget and reporting information

241. Citizen-friendly documents. (1) The Permanent Secretary shall publish on an official website of the Government summaries of the National Budget, Mid-Year Review, Annual Report of the Government and the Public Accounts.

(2) The documents required under subregulation (1) shall be in plain English and presented in a form that is easy to read and understand.

(3) Each document under subregulation (1) shall be published on an official website of the Government not later than one month after the date required in law for publication of the official version of the document.

PART XI

STATUTORY BODIES AND STATE-OWNED ENTERPRISES

242. Statutory Body Strategic Plan and Financial Plan. (1) The Board of each Statutory Body shall prepare a medium-term Strategic Plan that shall include—

- (a) strategic objectives for the medium term that reflect the Government's priorities and plans;
- (b) description of how the Statutory Body is responding to the changing environment;
- (c) services with outputs to be delivered in the coming financial year, with details of—

- (i) the outputs to be provided;
- (ii) measurable indicators of performance, where feasible; and
- (iii) the budget allocated to the outputs or groups of outputs;
- (d) summary of payments on behalf of the Government, including grants, benefits and subsidies to be paid;
- (e) significant capital developments;
- (f) description of intentions to develop capability for physical, intellectual, human and other resources including measurable indicators, where feasible;
- (g) statement of risks and intended management of these risks;
- (h) forecast financial statements for the forthcoming financial year and the following two years, from a date to be determined by the Minister;
- (i) financial and other assumptions;
- (j) other matters required by the Minister or the Line Minister; and
- (k) unless directed otherwise by the Minister, additional information prescribed for a plan in the establishment law for the Statutory Body.

(2) The Board of each Statutory Body shall prepare a Financial Plan focused on the forthcoming financial year that shall contain—

- (a) a description of how the strategic objectives will be operationalised; and
- (b) information supporting the forecast financial statements in the Strategic Plan.

(3) The Board of each Statutory Body shall—

- (a) establish with the Line Minister the draft Strategic Plan, the Financial Plan and the draft Annual Budget; and
- (b) in a manner to be determined by the Line Minister, consult on any significant changes in the Strategic Plan and the Financial Plan.

(4) In every financial year, the Chief Executive Officer of each Statutory Body shall—

- (a) submit the draft Strategic Plan, Financial Plan and draft Annual Budget to the Ministry with responsibility for the Statutory Body and to the Ministry not later than the thirty-first day of August; and
- (b) publish the Strategic Plan and the Financial Plan on the official website of the Government not later than one week after the Strategic Plan and the Financial Plan has been laid before Parliament.

(5) The Line Minister shall lay the Strategic Plan and the Financial Plan before Parliament, for information.

243. Statutory Body Annual Report. The Board of each Statutory Body shall prepare an Annual Report containing sufficient information to indicate financial and non-financial performance compared to the Strategic Plan and the Financial Plan, and which shall include particulars on the following—

- (a) progress with the strategic priorities in the Strategic and Financial Plan;
- (b) outputs delivered with measurable indicators of actual performance for outputs or groups of outputs;
- (c) payments made on behalf of the Government or the Ministry including grants, benefits and subsidies to be paid;
- (d) progress with significant capital developments;
- (e) advances or issues in capability for physical, intellectual, human and other resources, including measurable indicators, where feasible;
- (f) risk management and position;
- (g) financial performance which shall include audited financial statements from a date to be specified by the Minister;
- (h) the auditor's report on the financial statements;
- (i) financial and other assumptions;

- (j) other matters required by the Minister or the Line Minister; and
- (k) unless directed otherwise by the Minister, additional information prescribed for a plan in the establishment law for the Statutory Body.

244. Statutory Body report tabled in Parliament. Every Line Minister shall, not later than seven days after receiving the audited accounts, lay the Annual Report with respect to the Statutory Body for which he or she is responsible before Parliament.

245. Publication of Statutory Body Annual Report. The Chief Executive Officer shall cause the Annual Report to be published on an official website of the Government not later than one week after the Annual Report has been laid before Parliament.

246. State-Owned Enterprise Strategic Plan. The Board of each State-Owned Enterprise shall prepare a Strategic Plan for the State-Owned Enterprise, which shall include particulars on the following—

- (a) the objectives of the State-Owned Enterprise;
- (b) the nature and scope of the activities to be undertaken;
- (c) the ratio of consolidated shareholders' funds to total assets, and definitions of those terms;
- (d) the accounting policies;
- (e) the expected performance for the medium term of the group in relation to its objectives;
- (f) a statement of the principles adopted in determining the annual dividend together with an estimate of the amount or proportion of annual tax paid earnings, from capital sources and revenue sources, intended to be distributed to the Government;
- (g) the type of information to be provided to the Line Minister and the Minister by the State-Owned Enterprise during the course of those financial years, including the information to be included in each half-yearly report;
- (h) the procedures to be followed before any member of the State-Owned Enterprise subscribes for, purchases, or otherwise acquires shares in any company or other organisation;

-
- (i) any activities for which the Board seeks compensation from the Government, whether or not the Government has agreed to provide such compensation; and
 - (j) such other matters as are agreed by the Line Minister, the Minister and the Board.

247. State-Owned Enterprise Business Plan. The Board of each State-Owned Enterprise shall prepare a Business Plan, which shall set out—

- (a) a description of how the strategic objectives will be operationalised;
- (b) detail for the forthcoming financial year of the expected performance targets and other measures by which the performance of the group may be judged in relation to its objectives in the Strategic Plan;
- (c) forecast financial statements, including an estimate of the anticipated profit for each of the three forthcoming financial years with sufficient detail for the first forthcoming financial year to enable meaningful assessment against those expectations after the end of that financial year;
- (d) any proposed major financing transactions;
- (e) statement of risks and intended management of these;
- (f) other matters as are agreed by the Line Minister, the Minister and the Board; and
- (g) unless directed otherwise by the Minister, additional information prescribed for a plan in the establishment law for the State-Owned Enterprise.

248. Agreement on plans with Ministers. (1) The Line Minister and the Minister shall agree on the Strategic Plan and the Business Plan with the Board of each State-Owned Enterprise.

(2) Where the Line Minister and the Minister cannot agree on matters relating to the Strategic Plan and the Business Plan, the Cabinet shall decide on the matters.

249. Tabling State-Owned Enterprise plans in Parliament. The Minister shall lay the Strategic Plan and the Business Plan for each State-Owned Enterprise before Parliament, for information.

250. Publication of State-Owned Enterprise plans. The Chief Executive Officer of the State-Owned Enterprise shall publish the Strategic Plan and the Business Plan on an official website of the Government not later than one week after the Strategic Plan and the Business Plan have been laid before Parliament.

251. State-Owned Enterprise Annual Report. Every State-Owned Enterprise shall prepare an Annual Report containing sufficient information to indicate financial and non-financial performance compared to the Strategic Plan and Business Plan, and which shall include—

- (a) a report of the operations of the State-Owned Enterprise and those of its subsidiaries during that financial year, with information as is necessary to enable an informed assessment of the operations of the State-Owned Enterprise and its subsidiaries, including a comparison of the performance of the State-Owned Enterprise and its subsidiaries with the Strategic Plan and Business Plan;
- (b) the dividend payable to the Government by the State-Owned Enterprise for the financial year to which the report relates;
- (c) audited consolidated financial statements for that financial year, consisting of statements of financial position, profit and loss, changes in financial position, and such other statements as may be necessary to indicate the financial position of the State-Owned Enterprise and its subsidiaries and the financial results of their operations during the financial year;
- (d) risk management and position;
- (e) the auditor's report on the financial statements; and
- (f) such additional information as may be necessary to enable an informed assessment of the activities of the State-Owned Enterprise against the Strategic Plan and Business Plan.

252. Tabling State-Owned Enterprise Annual Report in Parliament. The Minister shall lay the Annual Report of the State-Owned Enterprise before Parliament not later than seven days after receiving the audited accounts.

253. Publication of State-Owned Enterprise Annual Report. The Chief Executive Officer of the State-Owned Enterprise shall publish the Annual Report on an official website of the Government not later than one week after it has been laid before Parliament.

254. Monitoring by representative of Minister. (1) A representative appointed to the Board of a Statutory Body by the Minister under section 79 of the Act shall have a monitoring role and shall vote on decisions or resolutions of the Board.

(2) The Chairperson of the Board of a Statutory Body shall take reasonable steps to ensure that a representative appointed under section 79 or 80 of the Act is notified of all meetings of the Board and receives the same information as other members of the Board.

255. Policy requirements for State-Owned Enterprises and Statutory Bodies. (1) The Minister shall be responsible for the policy relating to the management of public finances and performance for State-Owned Enterprises and Statutory Bodies.

(2) The policy requirements set by the Minister may include—

- (a) accountability requirements to Ministers, shareholders, the public and Parliament;
- (b) corporate governance;
- (c) roles and responsibilities of Ministers, Boards and staff;
- (d) remuneration of staff and members of Boards;
- (e) planning;
- (f) performance expectations, including dividends;
- (g) business case requirements;
- (h) investments;
- (i) liability management, including borrowing;

- (j) management of financial, physical, human and intellectual assets;
- (k) risk management, including for liabilities;
- (l) reporting;
- (m) information provision;
- (n) disclosures;
- (o) monitoring;
- (p) reviews of investment;
- (q) reviews of performance; and
- (r) other matters as may be considered necessary by the Minister.

(3) The dividend policy set by the Board of Directors of a State-Owned Enterprise in consultation with the Line Minister and the Minister under section 81 of the Act shall be consistent with the dividend policy issued by the Minister.

PART XII

SANCTIONS

256. Institutional sanctions. (1) In addition to the sanctions that may be applied to a Covered Entity under section 84 of the Act, the Minister may apply sanctions to a Covered Entity that has—

- (a) approved the commitment of expenditure for a future year that has not been authorised by the Minister as an approved multiyear commitment;
- (b) approved expenditures in excess of an appropriation under an Appropriation Act or other lawful authority;
- (c) vired expenditures without the lawful authority;
- (d) approved the contracting of debt beyond the debt limits set pursuant to these Regulations, the Act or other enactment;

- (e) defaulted on a loan;
- (f) provided inaccurate information to public officers on financial matters;
- (g) issued guarantees without the appropriate authorisation;
- (h) issued guarantees for amounts in excess of the limits set pursuant to these Regulations or the Act;
- (i) created liabilities in excess of its ability to finance these;
- (j) failed to adequately address issues raised by the Director of Audit when such issues are not contested; or
- (k) failed to produce annual accounts including financial statements in the form and by the time required by these Regulations or the Act.

(2) The Minister may apply the following sanctions to a Covered Entity to which subregulation (1) applies—

- (a) impose additional reporting requirements to those required by law;
- (b) require a draft budget or financial plan to be submitted to the Ministry for approval prior to its approval by the Board or Council of the Covered Entity;
- (c) suspend the ability to use virement powers;
- (d) withhold funds;
- (e) suspend all authorisations to borrow;
- (f) treat any debt defaults as a charge on future revenues;
- (g) temporarily place staff of the Ministry or appointees in the Covered Entity to undertake financial management functions;
- (h) make representations to the appointing authority for the Board and the Chief Executive Officer to take action to dismiss or otherwise discipline any member of the Board or the Chief Executive Officer;
or

(i) remove a member of the Board.

(3) Where a Covered Entity incurs debt in excess of an ability to service such debt or in contravention of the debt level permissible under an enactment or set by the Government, the Minister shall direct the Covered Entity to adhere to a programme of debt reduction.

PART XIII

PUBLIC SECTOR INVESTMENT PROGRAMME SELECTION AND PRIORITISATION CRITERIA AND PROCEDURE AND REPORTING

257. Definitions and miscellaneous provisions. (1) In this Part—

“POC” means Public Sector Investment Programme Operations Committee;

“PPCC” means Priority and Planning Consultative Committee;

“project bank” means a web-based repository of all concept notes, project proposals, feasibility studies and other project documentation;

“PSIP” means the Public Sector Investment Programme, which is a progressing three-year plan of Cabinet-approved, new and ongoing prioritised public sector investment projects.

(2) The PSIP, for which 0.25% of the national budget shall be set aside for pre-investment financing, is the guiding framework for the preparation, appraisal, approval and implementation of all public investments in the Tri-island State of Grenada, Carriacou and Petit Martinique regardless of the source of funding and implementation modality.

(3) Every financial year, the Department responsible for the preparation and management of the PSIP shall present to the Minister a PSIP policy paper setting out all projects approved for inclusion in the budget prior to the presentation of the Estimates of Revenue and Expenditure for the ensuing period.

(4) In accordance with section 33 (3) of the Act, this Part applies to the procedure for the selection and prioritisation of the PSIP projects, including Public Sector Investment Projects and Public Private Partnerships.

(5) The PSIP criteria and report requirements are set out in Appendix D to these Regulations

258. Identification and Development. (1) Project ideas and concepts shall be generated by ministerial technical teams, Statutory Bodies and State-Owned Enterprises, bi-lateral and multi-lateral development partners in consultation with key stakeholders and submitted to the head of the respective organisations or implementing organisation for preliminary screening and the preliminary process shall utilise the criteria checklist to screen submissions.

(2) Unsatisfactory project ideas and concepts shall be discarded.

(3) Satisfactory project ideas and concepts shall be submitted to the Department responsible for the preparation and management of the PSIP, through the project bank, for further development by the Line Ministries, Statutory Bodies, State-Owned Enterprises, and or development partners in collaboration with the Department of Economic and Technical Cooperation and social partners.

259. Project Appraisal and PSIP Screening. (1) The Department responsible for the preparation and management of the PSIP shall appraise all project proposals in conjunction with Policy Unit, Debt Management Unit, National Climate Change Council, Social Partners, Social Development and other relevant organisations.

(2) Appraisal reports and letters of support from social partners shall be forwarded to the PPCC.

(3) The PPCC shall be appointed by Cabinet and shall consist of Permanent Secretaries of the major government ministries as well as the Cabinet Secretary

(4) The Permanent Secretary shall be the Chairperson on the PPCC and the Head of Budget shall be the Secretary to the PPCC.

(5) The PPCC have responsibility for—

- (a) the final screening of all Public Sector Investment Projects and Public Private Partnerships for financial, economic, environmental and social feasibility; and

- (b) to ensure consistency with the priorities and strategic objectives of the Government.

(6) Every unsatisfactory project proposal shall be returned to the project bank with recommendations for modification and resubmission.

(7) Where a project proposal is resubmitted and is inconsistent with the recommendations for modification, the proposal shall be rejected.

(8) Every project approved by the PPCC shall be placed into the PSIP pipeline and forwarded to Cabinet, and the “PSIP pipeline” refers to projects that have been approved for the PSIP but for which funding has not yet been identified or finalised.

260. Project Approval and Financial Mobilisation. (1) The Chairperson of the PPCC shall submit project proposals, letters of support and appraisal reports to the Cabinet for approval

(2) After deliberation by Cabinet, the Cabinet Conclusion shall be returned to the Chairperson of the PPCC for the mobilisation of funding.

(3) Where a project is approved and funding is identified, the Permanent Secretary shall request a “letter of no objection” from Cabinet to issue to the identified funding source to facilitate financial disbursement.

(4) Every approved project for which funding have been identified shall form part of the National Budget.

261. Project Implementation and Governance. (1) The project executing agency furnish the Chairperson of the POC with annual work plans and quarterly progress reports for all projects being implemented that vividly outline milestones for the past, current and future quarters, budget expended for the period, challenges and recommendations.

(2) The POC shall meet monthly and be co-chaired by the Minister with responsibility for Implementation and the Head of the Department responsible for the preparation and management of the PSIP.

(3) The POC shall consist of designated Programming Officers from Covered Entities and a Budget Officer shall be the Secretary of the Committee.

(4) A designated Programming Officer refers to officers within a Covered Entity or development partners that are assigned to the PSIP management.

(5) The POC, in collaboration with social partners, shall review the quarterly progress reports and, whenever required, make recommendations through the Chairperson of the POC to the national implementation entity or executing agency and Cabinet.

(6) The Chairperson of the POC shall furnish Cabinet with PSIP performance or progress reports bi-annually.

APPENDIX A

LIST OF SPECIMEN FORMS

Provisional General Warrant

General Warrant

Departmental Warrant

Departmental Virement Warrant

Finance Virement Warrant

Reallocation Warrant

Contingencies Warrant

**APPENDIX B
SPECIMEN FORMS**

SPECIMEN 01

Date:.....

**GRENADA
PROVISIONAL GENERAL WARRANT, 20.....**

.....
MINISTER OF FINANCE

PLACE: MINISTRY OF FINANCE
DATE:
TO: ACCOUNTANT GENERAL

Pending approval of the State's 20____ Estimates of Revenue and Expenditure and the issue of the General Warrant, you are hereby authorised to incur expenditure for the continuation of certain services which existed on 31st December, 20____. This includes the payment of normal salaries and increments, allowances and pensions at the rates existing, and within the limits approved.

As for any payments properly made, this Warrant together with the Accounts, Certificates and Acquittances prescribed in the said Laws and Instructions shall be your warrant and discharge.

SPECIMEN 02

**GRENADA
GENERAL WARRANT 20.....**

.....
MINISTER OF FINANCE

PLACE: MINISTRY OF FINANCE
DATE:
TO: ACCOUNTANT GENERAL

You are hereby authorised and required to pay during the year 20....., the Personal Emoluments, Pensions and Other Charges specified in the Estimates of Revenue and Expenditure, which were approved by the House of Representatives on, 20....., the Senate on, 20....., and gazetted on, 20..... amounting to \$....., in accordance with the Public Finance Management Regulations, 2015 and other Financial and Accounting instructions in force.

2015

Public Finance Management Regulations

SRO. 33

And for so doing, together with the proper accounts, certificates and acquittance shall be your sufficient warrant and discharge.

SPECIMEN 03

DEPARTMENTAL WARRANT**NO: of 20.....**

To

.....

You are hereby authorised to incur expenditure during 20....., up to maximum amount (s) shown in the schedule below and in accordance with the appropriate authorities, under the following Programmes and Categories of the current year's Expenditure Estimates:—

Programme	Category	Amount Allocated	
		\$	¢

You are required to keep a Vote Account in respect of each of the following allocations and to report to me whenever it may appear that the amounts provided will prove insufficient for the service of the year. You will be held responsible for any expenditure incurred without prior authority. This procedure does not alter the present procedure whereby claims are first submitted to the Treasury for scrutiny.

(It is designed only to ensure better financial control).

.....
Permanent Secretary /Head of Department

Date

SPECIMEN 04

DEPARTMENTAL VIREMENT WARRANT**NO..... OF 20.....**

To:

Authority is requested to transfer the sum of

\$.....

From: Sub-Category.....

To: Sub-Category.....

of Programme.....

Vote.....

Provision under the relevant sub-categories is as follows:

	Sub-Category	Sub-Category

	\$	\$
Approved Estimate
Add: Additional Provisions

Total
Less: Reductions

Total
This Virement

Total available
This transfer is required because:		

Date

.....

Finance Officer

TO: FINANCE OFFICER

Your application above is/is not approved.

Date

.....

Accountable Officer

(These authorities must be prepared in quadruplicate and numbered as a series in ascending numerical order by department).

Distribution of copies as detailed in Financial Regulations.

2015

Public Finance Management Regulations

SRO. 33

SPECIMEN 05

FINANCE VIREMENT WARRANT**NO..... OF 20.....**

TO

Authority is requested to transfer the sum of \$.....

From: Programme/Project..... Account..... SOF.....

To: Programme/Project..... Account..... SOF.....

of Vote.....

Provision under the relevant programmes /project is as follows:

	Programme/ Project	Programme/ Project

	\$	\$
Approved Estimate
Add: Additional Provisions

Total
Less Reductions

Total
Amount to be transferred
Balance as at this date
This transfer is required because:

Date

Finance Officer

TO: FINANCE OFFICER

Your application above is/is not approved.

Date

Accountable Officer

(These authorities must be prepared in quadruplicate and numbered as a series in ascending numerical order by department).

Distribution of copies as detailed in Financial Regulations.

SPECIMEN 06

REALLOCATION WARRANT**NO:..... of 20.....**

TO THE ACCOUNTANT GENERAL

WHEREAS it has become necessary in the interest of the Public Service to incur certain expenditure which has not been authorised by an Appropriation Act or by a Warrant issued under the authority of Part V of the Public Finance Management Act No. 17 of 2015, I hereby authorise you under the powers conferred on me by Section 37 (1) of the Public Finance Management Act No. 17 of 2015, to pay from the Consolidated Fund a sum not exceeding that set out in Section A below for the purposes specified therein subject to the amount quoted as savings under Section B being deducted from the voted provision.

And for so doing, this together with proper Accounts, Certificates and Acquittances shall be your sufficient warrant and discharge.

..... 20...

.....
Minister of Finance

- | | | | |
|----|--|---------------|-----------|
| A. | Vote Programme/Project | Account..... | SOF..... |
| | Amount provided in the Estimates | | \$..... |
| | Add: Supplementary Provision: | | |
| | Supplementary Estimates | | |
| | Virement Warrants | | |
| | Total | | \$ |
| | Less: Warrants | | |
| | Total provided for year | | \$ |
| | Additional amount required | | |
| | Total required for year | | \$ |
| | NOTE: Amount spent to date | | \$..... |
| | Available balance | | \$..... |
| B. | Savings totalling \$..... can be found under Vote | | |
| | Programme/Project | Account | SOF |
| | Available balance under this Account now stands at \$..... | | |
| C. | This application has been made necessary because | | |
| D. | This application cannot wait until next financial year because | | |
| E. | Minister of Finance, | | |

2015

Public Finance Management Regulations

SRO. 33

Warrant submitted for your signature please

.....
Date

.....
Permanent Secretary (Finance)

(These authorities must be prepared in quadruplicate and numbered as a series in ascending numerical order). Distribution of copies as detailed in Financial Regulations.

SPECIMEN 07

CONTINGENCIES WARRANT**NO:..... of 20.....****TO THE ACCOUNTANT GENERAL**

WHEREAS it has become necessary in the interest of the Public Service to incur certain expenditure which has been authorised by the Appropriation Act issued under the authority of Part IV, Section 22 (1) of the Public Finance Management Act No. 17 of 2015, I hereby authorise you under the powers conferred on me by Section 35 (1) of the Public Finance Management Act 17 of 2015, to pay from the Consolidated Fund a sum not exceeding that set out in Section A below for the purposes specified therein.

And for so doing, this together with proper Accounts, Certificates and Acquittances shall be your sufficient warrant and discharge.

..... 20...

.....
Minister of Finance

A. Vote.....	Programme/Project	Account.....	SOF.....
	Amount provided in the Estimates		\$.....
	Add: Supplementary Provision:		
	Supplementary Estimates
	Virement Warrants
	Total		\$
	Less: Warrants
	Total provided for year		\$
	Advance
	Total required for year		\$
	NOTE: Amount spent to date
	Available balance		\$.....

- B. The amount of \$..... should be deducted from the Contingencies Fund, Vote..... Programme/Project..... Account..... SOF..... Available balance under this Account now stands at \$.....
- C. Explain why the advance is necessary and why it is considered urgent and unavoidable?
- D. Explain why the provision was unforeseen at the time of the budget?
- E. Permanent Secretary (Finance)

I hereby request an advance from the Contingency Fund for the reasons stated above. My Minister concurs.

.....
Date Permanent Secretary/Head of Department

Department/Ministry of.....

F. Minister of Finance,

Warrant submitted for your signature please

.....
Date Permanent Secretary (Finance)

(These authorities must be prepared in quadruplicate and numbered as a series in ascending numerical order). Distribution of copies as detailed in Financial Regulations.

APPENDIX C

BUDGET CALENDAR

Key Tasks	Action Required	Key Responsibility	Timeline
1. Consideration of Input by Social Partners and Other Stakeholders	Invite Budget Proposals from Social Partners and Other Interest Groups	Corporate Communications Officer	May
	Receive stakeholders' input for consideration and inclusion into the Budget	Policy Unit	July

2. Consideration of New Spending Proposals for following year; and Supplementary Estimates for current year	Submission of Finance Circular along with Supplementary Template to Ministries and Departments	Permanent Secretary, MoF	May
	Ministries and Departments submit Supplementary Estimates for current year requests	Permanent Secretaries and Heads of Departments	June
	Ministries and Departments submit New Spending Proposals	Permanent Secretaries and Heads of Departments	June
	Cabinet approves Supplementary Estimates and new Spending Requests	Cabinet	July/ August
	Standing Committee of Finance approves Supplementary Estimates	Finance Committee	August
	Supplementary Estimates approved by the House of Representatives	House of Representatives	August/September
3. Medium Term Fiscal Framework and Budget Framework Paper	Preparation of macroeconomic and fiscal forecasts	Policy Unit and Statistics Division	July
	Preparation of Medium Term Fiscal Framework	Policy Unit	July
	Preparation of Budget Framework Paper	Chief Budget Officer	July/August
	Submission of Medium Term Fiscal Framework and Budget Framework Paper to Cabinet	Permanent Secretary, MoF	July/ August
	Approval of Medium Term Fiscal Framework and Budget Framework Paper	Cabinet	July/ August

4. Budget Retreat	MoF distributes Budget Call Circular, which includes indicative expenditure ceilings, instructions and template forms for the preparation of the budget	Permanent Secretary, MoF	July/August
	Budget priorities and macro-economic and fiscal outlook presented to Ministries and Departments	Ministry of Finance Team	August
	Discussion of expenditure priorities, fiscal constraints and the way forward	Permanent Secretary, MoF	August
5. National and Public Consultations	Public discussions with key stakeholders including civil society organisations	Corporate Communications Officer, Budget Unit and Policy Unit	September
	National Consultations	Budget Team	September
6. Ministries and Departments Submit Budget Estimates	Ministries and Departments submit budget and forward year estimates in accordance with instructions	Permanent Secretaries and Heads of Departments	September
	MoF examines Ministries' and Departments' budget submissions	Budget Unit	September
7. Budget Consultations with Line Ministries and Departments	Initial discussions between MoF and Line Ministries and Departments regarding the Budget Allocation	Budget Unit	September
	Meeting with Senior Managers Board (SMB)	Permanent Secretary, MoF	September

8. Submission of Draft Budget to Cabinet	Submission of draft budget to Cabinet for approval	Minister of Finance	October
	Cabinet approves budget	Cabinet	October
			October
9. Budget Submitted and Approved By Parliament Finance Committee	Minister of Finance submits budget to Parliamentary Finance Committee	Minister of Finance	October
	Finance Committee approves budget	Finance Committee	November
10. Budget Speech and Appropriation Bills Tabled in Parliament and Approved	Submission of Budget to Parliament	Minister of Finance, Printery Ministry of Legal Affairs	November
	Presentation of Budget Speech	Minister of Finance	November
	Houses of Representatives debates and approves budget	House of Representatives	November/December
	Senate debates and approves budget	Senate	December
11. Governor – General's Assent	Appropriation Act assented to by the Governor General	Office of the Governor General	December
12. Gazette	Appropriation Act gazetted	Government Printery	December
13. General Warrant Issued	Minister of Finance issues General Warrant	Minister of Finance	December

APPENDIX D

CRITERIA FOR THE SELECTION AND PRIORITISATION OF PUBLIC
SECTOR INVESTMENT PROJECTS

Key For Criteria 1-6	No/None/Not/Not Likely	0
	Partially/Somewhat	1
	Yes/Highly Likely	2

Criteria for New Projects

Appraisal Criteria	Notes for Criteria	Reference Point for Appraisal (Documents Needed)
0. Project Type	What is the type of the project? • Infrastructural • Service • Hybrid etc.	Project Concept Note/Proposal
1. Relevance	If relevance is not confirmed the project is rejected at this point	
Grenada GPRS National Sustainable Development Plan 2030 Whole of Government Key Priority Area (KPA)	Whether the project emanates from GPRS/Whole of Government/NSDP 2030 and its KPA or not	1.Project Document (Project Log-Frame) 2.GPRS National Priorities 3.Whole-of-Government 18 National Strategic Outcomes 4.National Sustainable Development Plan
Sectoral Level	Whether the project implements sector strategy or not	1.Project Outline 2. Ministry Strategic/Corporate Plan
Needs Level	Whether the need of the project is critical or not	1. Project Outline (Background and Project Rationale) 2.Relevant sector policy

2. Effectiveness	If the project is not designed properly, it should be rejected and sent back for adjustments	
Input to Output (Logical flow)	How likely it is that stated inputs (staff, equipment etc.) will result in stated outputs (activities and participation)?	1. Project Description 2. Project Log-frame
Outputs to Outcome (Logical flow)	Are stated outputs guarantee to realise the project outcomes (Learning, Action, condition) in terms of quantity and quality?	1. Project Description 2. Project Log-frame
Adequacy and clarity of indicators	Are the given indicators SMART?	1. Project Indicators
3. Efficiency		
Input/output ratio (Cost Effectiveness)	Are they efficient? <i>*Standardised unit cost of investments should be submitted by line ministries for appraisal.</i>	1. Project Budget (Project costing sheet) 2. Cost Benefit Analysis 3. Internal Rate of Return 4. Net Present Worth/Value 5. Sensitivity Analysis
Institutional capacity	Is the proposed project executing agency capacity demonstrated?	Ministerial Meeting with relevant Permanent Secretary
Time efficiency (do outputs have to be achieved over that period)	Is the allotted time for outputs to be achieved reasonable?	Project Outputs and Indicators
4. Sustainability		
Financial sustainability	Is the post project operation and maintenance cost demonstrated?	Project Budget (Performa Cash Budget)

Institutional and Management sustainability	Is institutional ability for post project operation demonstrated or limited?	Project Operational Plan
Acceptability	Is the project acceptable in terms of socially, environmentally, community point of view?	1. Project Environmental Impact Assessment 2. Project Social Impact assessment
5. Impact (Does this project represent a potential shift in paradigm)		
Transformative	Can this project be up scaled or replicated and does it contribute to global low-carbon development pathways?	
Capacity Building	Is there a Potential for knowledge and learning?	
Investment Climate	Does this project contribute to an enabling environment?	
Governance	Does this project contribute to regulatory framework and policies?	
6. Country Ownership		
Social Compact	Were civil society organisations and other relevant stakeholders engaged in the development of this project?	

DECISION	(<15)NOT APPROVED, (≥ 15 <22) PIPELINE, (≥ 22)TO BE FUNDED
----------	--








Key For Criteria 1-2	No	0
	Partially / Somewhat	1
	Yes	2

PSIP Appraisal Criteria for
On-going Projects

Appraisal Criterion	Notes for Criterion	Reference point for Appraisal (Documents Needed)
1. Continued Project Relevance	Is the project still relevant with respect to addressing GPRS, Whole-of-Government, Sector Policy/Strategy and other emerging issues?	
Externalities (Needs)	Are there any externalities which affect the priority and continuation of the project? Was there change of situation (political and non-political) which affects the needs of the project?	Documents Quarterly Performance / Progress Report Project
2. Project Performance	How has the project performed in the previous year?	
Absorption/ utilisation of previous FY's funding (a) Disbursement / Funding	2= Utilised 80% of funding or over, 1=used between 40% and 79% of approved budget, 0= used 39% or less of approved budget Previous Fiscal Year means at the time of appraisal, previous Fiscal Year and 1 st Quarter of current Fiscal Year	1. Quarterly National Implementation Entity progress Reports 2. Minutes of PSIP Operations Committee Meetings

Resource/results (outputs and outcomes if any) ratio (based on previous one year) Achievements against annual targets.	3= Achieved more than the target, 2= Achieved the target, 1= Achieved below target, 0=no achievement Funding vs. Results, if funding is 10% and results 10%, the Project is not penalised for 10% results achieved.	Quarterly National Implementation Entity progress Reports
Time efficiency (based on entire history of project implementation) Cumulative achievements against deadline targets	Is the project likely to be completed within the planned project life or not?	1. Quarterly National Implementation Entity Progress Reports 2. Minutes of PSIP Operations Committee Meetings
Compliance with social and environmental safeguards	Are there any known hiccups and delays as a result of social and environmental concerns?	1. Quarterly National Implementation Entity Progress Reports 2. Minutes of PSIP Operations Committee Meetings
Other Considerations	Other points to be considered for continuation of project.	
Readiness of the project	Whether the project is ready for implementation: <ul style="list-style-type: none"> • Has an agreement / MOU signed? • Has the project commenced? • Are designs available? • Has the land acquired? • Has the procurement started? 	1. Quarterly National Implementation Entity Progress Reports 2. Minutes of PSIP Operations Committee Meetings

Sustainability measure put into place?	Has sustainability measure put into place as planned?	1. Quarterly National Implementation Entity Progress Reports 2. Minutes of PSIP Operations Committee Meetings
Implementation bottlenecks	Whether there are factors negatively affecting the performance of project and their gravity	1. Quarterly National Implementation Entity Progress Reports 2. Minutes of PSIP Operations Committee Meetings
DECISION	≥ 15 CONTINUE, 9-14 PEND, <8 DISCONTINUE	

Project Name				Project Co-ordinator	
Project Scope	Goal(s)	Deliverable(s)	Task(s)	Cost(s)	Deadline(s)
Budget Expended	Budget expended for the Period			Budget Expended to Date	
Project	Traffic Light			Project Number	
Overall Status	Good	Delayed		   	
					
Indicate with tick →					
Project Summary					

Milestones scheduled for previous 3 month period	Milestone	Risk	Target Date	Achievement
Milestones scheduled for 3 month period ended	Milestone	Risk	Target Date	Achievement
Milestones scheduled for next 3 month period	Milestone	Risk	Target Date	Achievement
Challenges Encountered				
Recommendations				

Made by the Minister this 10th day of September, 2015.

KEITH MITCHELL
Minister responsible for Finance.

GRENADA

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