



BRITISH HONDURAS

STORES ORDERS

1968

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STORES ORDERS

1968

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BRITISH HONDURAS STORES ORDERS

1. In these orders STORES includes all property belonging to the Government not accounted for as cash under Chapter, II of Financial Orders whether or not such property was purchased directly or indirectly from public funds or received as a gift from any person or group or persons of any international body.

2. An Accounting Officer shall be responsible for ensuring that stores⁸ in his Ministry or Department are kept in a manner which shall allow of easy checking and that they are securely protected from weather, fire, corrosion and theft.

3. All Government stores shall be verified at least once each year by a Stock Verifier or a Board of Survey specially appointed for this purpose, and a report submitted on the prescribed form. In addition, Accounting Officers shall arrange periodic surprise and other checks as a regular feature of departmental internal control. The Accountant General and the Principal Auditor and any officer deputed by either of them shall have the right of access to stores records or to the stores themselves for the purpose of ascertaining whether these orders or any other regulations or instructions relating to stores have been complied with.

4. Except where special arrangements have been authorised in writing by the Accountant General after consultation with the Principal Auditor each item of government stores and/or each place in which such stores are secured shall at any time be in charge of only one officer who shall be directly responsible for it and have sole access to it. He shall keep the key(s) to any store-room(s) or relating to any stores for which he is responsible and so far as is practicable carry it about on his person. He shall not leave it lying about. When in the keyholders view, it is not practicable for him to carry the key on his person, he shall otherwise secure the key bearing in mind that he shall be personally and pecuniarily responsible for any loss which may take place as a result of the key being lost or stolen. In this context, a government vehicle shall be deemed to be an item of stores.

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

6. Should an outgoing officer have to leave before the arrival of the incoming officer, or should the outgoing officer refuse or neglect to sign the report

of discrepancies referred to in paragraph to preceding, the Accounting Officer shall arrange for the incoming officer to be accompanied by another departmental officer, who shall carry out the verification of balances and furnish the certificate and report of discrepancies if any.

7. If for any reason a keyholder cannot attend duty and it becomes essential that any key in his possession shall be handed over to another officer for the continuance of public business, the following procedure shall be adopted:

- (a) The Accounting Officer or his representative shall depute a departmental officer accompanied by the relieving officer to take over the key from the keyholder
- (b) the departmental officer and the relieving officer shall then conduct a survey of the stores and verify the physical quantities found against the book balances and proceed as in Order 5. Provided that where special arrangements have been authorised in Order 4, the survey and verification, if any, shall be carried out in accordance with these arrangements.

8. It is incumbent on a keyholder to send notification of absence to his superior officer as soon as possible on the day of absence and his superior officer shall take appropriate action regarding the continuation of business including possible action under Order 7 and the seeking of the advice of the Accountant General.

9. Should the Accounting Officer consider that a keyholder has been negligent in failing to send notification of absence in time, he shall report the facts to the Financial Secretary with copies to his Ministry, the Accountant General, and the Principal Auditor. The Financial Secretary shall then decide whether steps should be taken to call upon the officer to show cause why he should not be surcharged with any transfer costs incurred by government and/or why disciplinary action should not be taken against him for dereliction of duty.

10. Subject to any list of discrepancies agreed between the incoming officer and the outgoing officer (or the other departmental officer where the outgoing officer is not available) the "taken over" certificate by the incoming officer in the relevant stores ledger or inventory shall be conclusive evidence that responsibility for the stores shown in the ledger or inventory passed to the incoming officer.

11. When an officer in charge of stores leaves them temporarily he remains wholly responsible for them unless he hands them over formally to another office/ in accordance with Order 5.

12. All stores records shall be written in ink. The pages of all bound stores ledgers shall be in the prescribed form and numbered consecutively either printed or inserted in ink before the ledger is brought into use. Loose leaf stores ledgers shall not be introduced without the prior written approval of the Accountant General after consultation with the Principal Auditor. In giving such approval the Accountant General shall specify the type size and make of the binders and whether or not a security lock shall be included, If a se-

curity lock specified the Accountant General shall also approve the control arrangements for custody of the keys. Loose leaf stores ledgers shall normally only be used for stores which are subject to control by value as well as by quantity.

13. Wherever possible stores shall be purchased from the cheapest source whether local or otherwise given suitable and satisfactory quality. Where the cost of individual items of stores to be purchased locally exceeds Five Hundred dollars or the total cost of items to be purchased in any single order exceeds One Thousand dollars the authority of the Financial Secretary shall first be obtained. The fullest use shall be made of the Tender procedure outlined in Chapter 10 of Financial Orders.

14. The Ministry of Finance shall, by circular, from time to time notify Accounting Officers of any tender awarded for the supply of stores in regular demand e.g. fuel, cement, flour a¹ Accounting Officers shall thereafter make all purchases of stores so notified in accordance with that award.

15. The official agents for the procurement abroad of stores to be purchased by the government are the Crown Agents in the United Kingdom and Messrs. Woodward Wright in the United States of America. Where an Accounting Officer desires to obtain stores from abroad otherwise than through these official agents he shall first obtain the approval of the Financial Secretary.

16. Indents for the purchase of stores through the official agents shall be prepared on the prescribed form and forwarded to the Accountant General for approval and despatch.

17. All orders for local purchases shall be made on the prescribed form from an official order book. Wherever possible only one officer of a department shall be authorised to sign local purchase orders.

18. The bill of lading covering goods due to arrive from abroad is normally sent to the Accounting Officer concerned well in advance of the expected date of arrival of the carrying ship or aircraft. The Accounting Officer shall ascertain the exact date of the arrival (by reference to the local agents of the carriers or to the Comptroller of Customs) and shall arrange clearance of the goods through customs without delay. The officer taking delivery of the goods at the Customs shed shall satisfy himself that all the packages enumerated in the bill of lading have been received and if any package has not been received or any package received appears so damaged as to make him believe that its contents have suffered in transit, he shall report the fact at once to the Comptroller of Customs, who in consultation with the shipping agent, shall examine the contents before removal from the Customs shed and furnish a report to the Accounting Officer.

19. On receipt of the goods, the Officer responsible shall, by inspection, verify that the goods are of the specifications ordered and that the correct quantities have been received, and report any discrepancies to his Accounting Officer, The Accounting Officer shall report immediately to the Comptroller of Customs, the local agents of the carriers and to the government, agents

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

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

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

21. Fuel order books of forms in triplicate serially numbered shall be issued controlled accounted for and safeguarded in the same way as revenue forms—Financial Orders 98 to 113 refer.

22. Fuel order books shall be issued only to Controlling Officers appointed by Accounting Officers and notified in writing to the Accountant General and Principal Auditor. In the interest of effective control Accounting Officers shall keep the number of Controlling Officers to a minimum.

23. No fuel order shall be authorised by any person who has not been appointed a Controlling Officer and Accounting Officers and Controlling Officers shall ensure that unsigned fuel orders in their charge do not come into unauthorised hands.

24. Fuel orders shall be issued completed particularly in respect of the vehicle to be supplied, and the quantity ordered shall be restricted to the capacity of the vehicle fuel tank. The driver of the vehicle shall sign the receipt portion of the fuel order AFTER inserting in the space provided the quantity of fuel actually received. In any case the quantity of fuel actually received shall not exceed the quantity ordered.

25. Alterations are not permitted on fuel orders. If an order is incorrectly made out, it shall be cancelled with the word CANCELLED written across it and a fresh order prepared correctly.

26. Direct expenditure of funds provided in Colonial Development and Welfare schemes on imports from countries other than the United Kingdom shall not be incurred unless the authority of the Financial Secretary is first obtained or unless such expenditure is specifically authorised in the relevant scheme memorandum. (For ease of reference U.K. instructions in force at 30th September, 1967 are set out in Financial Circulars 14 of 1962 and 9, 12 and 13 of 1963). The employment of non-local contractors shall be regarded as an import of services.

28 All government stores -whsthec purchased locally or abroad and whether paid for by government or received as a free gift shall be taken on charge in a stores ledger or on inventory charge, except in the case of consumable stores purchased, received, issued or from stock for immediate use when no further record shall be kept. Accounting Officers and other responsible officers shall however ensure that extravagance and waste do not occur.

29. The relevant entries in the stores; ledger or inventory shall be made as soon as the goods have been received and checked. The quantities to be taken on charge shall be the quantities shown on the receipt voucher and any deficiency reported as a loss in accordance with Order 48.

30. A file of receipt vouchers numbered consecutively shall be kept by file storekeeper in each Ministry or department in respect of all stores received for use in the ministry or department. The receipt voucher shall be either the invoice on which payment for the goods has been based or a copy of the actual payment voucher itself. In the case of goods received from another department from unallocated stores, it shall be a copy of the store issue voucher.

31. Each receipt entry in a stores ledger shall quote reference to the relevant receipt voucher and the relevant stores ledger folio number shall be quoted on a receipt voucher against each item which has been take on charge. Where stores have been taken into immediate use the person to whom they have been delivered shall give a receipt for them either by signing against the relevant entry on the receipt voucher or by a separate acknowledgement otherwise.

32. All issues of stores on charge in a stores ledger shall be vouched on a store issue voucher in the prescribed form or by signature of the recipient against the entry of the issue in the stores ledger. Where a store issue voucher is used, the entry in the stores ledger shall quote reference to the relevant store issue voucher number and the relevant stores ledger folio number shall be quoted against each item on the stores issue voucher. Issue entries shall be made daily or whenever there are transactions to record.

33. Store issue vouchers shall specify the work for which the items to be issue are requested and no issue of quantities which cannot reasonably be said to be for immediate use shall be made except where the items are being transferred from one store to another. The recipient of the stores shall sign the original store issue voucher immediately below the last item on it or draw a horizontal line below the last item and a diagonal line across the store issue voucher between the last item and his signature from bottom left to top right in order to ensure that additional items cannot be inserted subsequently above his signature,

34. No alteration of any type whatever shall be made on a store issue voucher. When a form is spoilt it shall be cancelled with the word CANCELLED written across it. If an alteration is necessary in a stores ledger or inventory the incorrect figures shall be struck out by a single horizontal line and the correct figures inserted above the original figures so that both can be dearly seen, The officer making the correction shall initial it (*Erasures and super-*

35. Inventories shall be kept either in ledger form or in the form of a list of items running across the head of a page with the transactions in respect of those items recorded below each heading. Issues from inventories shall be specially authorised:

- (a) by the Minister of Finance in the case of deficient or unserviceable stores written off
- or (b) by the Accounting Officer in the case of transfers to another inventory or store. Acknowledgements of receipts of transferred items shall be filed separately for easy reference.

36. Any surpluses or deficiencies discovered by the Stock Verifier or a Board of Survey shall be confirmed at the time of the survey by the Accounting Officer or his deputy who shall sign a certificate to this effect on the report form. The Stock Verifier or Chairman of the Board of Survey shall ensure that this certificate, duly signed, is incorporated in the report. Accounting Officers shall ensure that all Board of Survey or Stock Verifier's Reports sent to them for comments are promptly dealt with and returned to the Accountant General as soon as possible and in any case not later than one month after receipt by the Accounting Officer.

37. Where following the recommendation of a board of condemnation, approval is given for an otherwise unserviceable vehicle or item of equipment on inventory charge to be cannibalised in order to make use of serviceable parts or components the board shall certify a complete list of such serviceable parts or components as prepared by the officer immediately in charge of such vehicle or equipment and agreed for them. Once approval has been given for cannibalisation, a sufficient number of men shall be put on the job to ensure that the work is completed in as short a time as possible. The list shall be headed "list of cannibalised spares from (description of the vehicle or equipment) as authorised by Minister of Finance on (date of approval)", and such certified list shall be retained by the storekeeper as the receipt voucher covering the items listed and those items shall be taken on charge separately in a stores ledger used solely for "cannibalised" spares.

38. Every Accounting officer responsible for unallocated stores shall furnish to the Accountant General as soon as possible after the end of each month a statement showing the value of all stores issued during the month with details of heads and subheads of expenditure against which their cost shall be charged. On or before the 31st of March each year a tabular summary of all transactions during the year ended on the previous 31st December shall be furnished together with a certificate that the value of stock on hand at the end of the period as shown on the summary agrees with the corresponding figures as reflected in the stores ledger. Where the figures do not agree, they shall be reconciled and a statement showing the reconciliation shall be attached. The value of stock on hand as reflected in the control ledger shall also be reconciled with the total of the individual balances in the stores ledger at the end of each month.

39. An Accounting Officer shall apply to the Ministry of Finance on the prescribed form for a board of condemnation to be appointed from time to

able obsolete, or deficient item of store shall be written off except on the authority in writing of the Minister of Finance who may in his discretion dispense with a board of condemnation.

40. No government property of any description shall be lent or given to any individual or department without the authority of the Financial Secretary having first being obtained.

41. An Accounting Officer shall have discretion however to sell articles held in unallocated stores at a price not less than one and one quarter times the book value plus the appropriate customs duties provided that the total book value does not exceed \$50,000 on any single occasion. The authority of the Financial Secretary is otherwise required.

42. A log book in the prescribed form shall be kept by the driver of every government motor vehicle and by the master of every government motor launch showing the date and purpose of every journey, the times of departure and return, and the number of miles (and/or hours run in the case of a launch) covered in each case. All the above entries shall be signed/initialled by the officer authorising the journey and no journey shall be undertaken without prior authorisation. The log book shall also contain entries of quantities of fuel issued to the vehicle or launch thereby enabling the Accounting Officer to ascertain regularly whether the fuel consumption is economical. If the mileage per gallon appears to him to be unduly low, the vehicle or launch shall be examined to see whether any mechanical defect is responsible. If the low mileage per gallon is not due to any mechanical fault, the matter shall be thoroughly investigated until the cause is discovered and put right.

43. If the fault is traced to irregularity on the part of the individual, the Accounting Officer shall proceed as in Orders 45 to 48.

44. Every public officer is in duty bound to bring to the notice of his superior officer without delay for notification to the Accounting Officer any loss, shortage, irregularity, fraud or theft affecting government stores. The hiding of an irregularity or loss of any kind shall be the subject of severe disciplinary action against the officer(s) responsible.

45. Where theft, burglary or fraud has been committed in respect of government stores by persons outside the Government service the facts shall be immediately referred to the Police by the Accounting Officer.

46. Where an Accounting Officer or his representative considers at any stage before a final report can be submitted that the facts reported to him clearly indicate that a member of the government service may be guilty of a criminal offence in respect of government stores or of an offence which would involve proceedings against him with a view to dismissal he shall forthwith refer the matter direct to the crown law officers with a copy to the Permanent Secretary, Establishment, the Permanent Secretary, of his Ministry the Financial Secretary, the Accountant General and the Principal Auditor notwithstanding General Order 312. If the crown law officers advise that a criminal offence has been committed by an officer the Accounting Officer shall then refer

47. If the crown law officers advise either that a criminal offence has been committed or that disciplinary action with a view to dismissal is appropriate and the Accounting Officer is of the opinion that the interests of the service demand that the officer should instantly cease to exercise the duties and functions of his office, he shall recommend to the Permanent Secretary, Establishment (copy to the Permanent Secretary of his Ministry), the Financial Secretary, the Accountant General and the Principal Auditor) that the officer be interdicted.

48. Notwithstanding any action which may have been taken at Orders 45 to 47, the Accounting Officer through his Finance Officer where appointed, shall in all cases on discovering or receiving a report of any loss, shortage, fraud, theft or irregularity:—

- (a) report the facts by memorandum to the Financial Secretary with copies to the Permanent Secretary of his Ministry, the Accountant General and the Principal Auditor.
- (b) send interim reports including police reports as at (a).
- (c) submit his final report on the prescribed form to the parties as at (a) together with a statement from the officer responsible, showing cause if he wishes to do so, why he should not be surcharged with the amount of the loss.

49. On receipt of the Accounting Officer's final report, the Financial Secretary shall, where appropriate, submit his firm recommendations to the Permanent Secretary, Establishment with specific recommendations as to :—

- (a) whether any of the officers concerned should be surcharged and if so, to what amount.
- (b) in cases where criminal proceedings or charges for dismissal have not already been preferred whether formal disciplinary action under the Colonial Regulations should be taken against any of the officers in addition to the surcharge. If so details of the specific charge or charges shall be provided, with a recommendation as to whether the seriousness of the offence warrants action with a view to the officer's dismissal from the service,

or (c) Whether a letter embodying a general warning should be sent to any of the officers concerned, without taking formal disciplinary action under the Colonial Regulations.

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

51. The authority of the Legislature is required for the writing off of losses and deficiencies of stores where the original cost of the stores exceeds \$4,000 and the loss or deficiency is caused by fraud or negligence of an officer. The authority of the Governor is required where the amount does not exceed \$4,000 but is more than \$1,000. The authority of the Minister of Finance is required for the writing off where the amount does not exceed \$1,000.

52. Where the loss or deficiency is due to causes other than fraud or negligence the authority of the Governor is required for writing off where the original cost of the stores is in excess of \$1,000. The authority of the Minister of Finance is required for the writing off where the amount does not exceed \$1,000.

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

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

55. All government vehicles other than vehicles of departments having their own facilities shall be repaired and maintained by the Public Works Department. If the Public Works Department is unable to undertake the work, other arrangements shall be made, but the payment voucher for work so arranged shall be certified by the Chief Engineer, Public Works Department to the effect that the Public Works Department was unable to undertake the work and that the charge is reasonable and work has been properly done.

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

COMPARATIVE TABLE

showing disposition of General Orders

580 to 638

<i>General Order</i>	<i>Stores Order</i>	<i>General Order</i>	<i>Stores Order</i>
580	Omitted	612	40
581	28	613	41
582	13	614	Omitted
583	15	615	Omitted
584	16	616	—
585	Omitted but see 13	617	—
586	Omitted	618	—
587	17	619	—
588	—	620	Omitted but see 20
589	18	621	42
590	19	622	—
591	28	623	42
592	31	624	42
593	taken care of in 12	625	Omitted but see 4
594	34	626	—
595	32	627	—
596	30	628	—
597	32	629	—
598	32	630	3
599	33	631	Omitted
600	33	632	Omitted
601	Omitted	633	Omitted but see 39
602	33	634	Omitted
603	35	635	Omitted
604	34	636	Omitted
605	2	637	Omitted
606	5	638	39
607	36		
608	—		
609	—		
610	38		
611	Omitted		

LIST OF DISCREPANCIES

Item No.	Description of Article	Leger folio No	Quantity shown in Ledger	Quantity Found	s -pluses	Original Cost \$	deficiencies	Original Cost \$
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								

In accordance with Stores Order _____ the discrepancies listed above and involving _____ items hereby confirmed,

*Accounting Officer of
Officer in charge of the stores*

Date19

COMMENTS OF ACCOUNTING OFFICER

Accountant General (through the Principal Auditor)

Following are ray comments and examinations on the observations in the questionnaire on page 1 and the discrepancies listed on page 2. The origin 1 cost of the surpluses and deficiencies is summarised below.

	ORIGINAL COST OF STORES PURCHASED FROM					
	Local Budget	C.D. &W. Scheme No,	C.D.&W. Scheme No,	C.D, &W. Scheme No.		
SURPLUSES						
DEFICIENCIES						

Accounting Officer

BOARD OF SURVEY REPORT
STOCK VERIFIER'S REPORT NO. of 19

Accountant General

In accordance with Stores Orders the stores on ledger/inventory charge at have been completely verified and the discrepancies ,sted overleaf are reported. Observations as to the condition of the stores and records are set out below. (The total value of unallocated Stores on hand is \$)

QUESTIONABLE to be completed by the Stock Verifier or Chairman of Board

	YES	NO
Are all stores on hand Government property?		
Are the stores securely protected from weather, fire, corrosion and theft?		
Have all Government stores on hand been taken on charge iu a store ledger or inventory?		
Are the stores on hand kept in a manner which allows of easy checking? Has each item been measured, COUP ted or weighed? BULK STORES ONLY		
Are all spares on hand suitable for a vehicle or item of equipment in current use?		
INOTENTORIES ONLY		
Are all stores on band in regular use?		
Have ail inventory sheets seen on your previous visits been presented for checking this time?		
ALL		
Are the ledgers or inventory sheets posted up to date and balanced?		
Other observations particularly in relation to any question above to which the answer is "No":—		

Date -----

Signature of Stock Verifier, or Members of Board of Survey

Important: ALL THREE COPIES of this Report must be completed and circulated to addresses until the stores have been finally disposed of. The officer in charge of the stores will then retain the original copy in support of entries writing off deficiencies and taking on charge surpluses in his ledger or inventory. The duplicate and triplicate copies should also be completed and forwarded to the Accountant General and Principal Auditor respectively.

The Accounting Officer

Please comment early on the foregoing report of the Stock Verifier, especially on the discrepancies reported. Please insert the values of the items of stores reported on In the following pages and the totals in the appropriate columns in your reply at the top of page 3.

Date 19.....

Accountant General

Specimen No. 2

STORES LEDGER
(Stores Order No. 12)

Description of Item		Maximum balance		Minimum balance	
Date	Unit				
	<i>Receipt Voucher No, or Store Issue Voucher No. or Signature of recipient</i>	<i>Receipts</i>	<i>Issues</i>	<i>Balance</i>	<i>REMARKS</i>

Specimen No. 3

BRITISH HONDURAS

INDENT ON CROWN AGENTS

Indent No. Dated....., J9.....

Department

Stores (brief general description)

Group Ho.....

Estimated Cost in Sterling \$ (excluding packing and freight)

If not chargeable to the Administrations general account, insert special account with the Crown Agents-to which cost is to be charged. (NOT to be used for local accounts)..... Packages to be addressed or marked as follows:—

POSTAL ADDRESS

SHIPPING MARK

C.A. Reqn. No.	O.H.M.S.
C A A	

C.A. Reqn, No.	O.H.M.S.
C ^ A	

Any special instructions as to weight and/or size limit, if any, for individual packages

Any other instructions to the Crown Agents as to execution of the indent special urgency, etc.

Space for local use only

The expenditure is provided for in the approved Estimate Item..... and sufficient funds are still available under this item, and have been earmarked to cover the cost of this Indent.

Noted:

..... Accountant General Head of Department

..... Date Date

Approved

Permanent Secretary,

BRITISH HUNDURAS

Indent No. Date..... Page.....

To correspond with Number Number and Date at head of first sheet, and to be filled in at the Treasury.

Indent to be confined, to articles in one group.

C.A. GROUP No.

Item No.	Quantity		Description of Articles	Estimated Cost excluding packing, delivery, etc.		
				Rate	Total	d.
	£	\$				
Total £						

The indent should be prepared in conformity with the Crown Agent's "Notes on the preparation of Indents."¹ The list of articles should be written on one side of the paper only. Specifications or explanatory Notes which cannot be put in the margin should be written on

Specimen No. 4



In replying please

quote

No

ACCOUNTANT GENERAL'S OFFICE

BELIZE, BRITISH HONDURAS

..... 19....

The Accountant General of British Honduras has the honour to transmit the subjoined indent to Messrs- Woodward -Wight & Company, Ltd. New Orleans, and to request them to forward goods listed therein as soon as possible.

Small packages, when it is convenient to do so, should be forwarded by parcel post.

All communications invoices and other shipping documents are to be forwarded to the Accountant General at Belize, British Honduras.

ADDRESS

	O. H. M.S
	BELIZE
Indent No.	

FOR LOCAL TREASURY USE ONLY

The expenditure is provided for in the Approved Estimate, Head. Item ----- and sufficient funds are still available under this item to cover die cost of this Indent.

Date

.....Head of Department

Notes:

Approved'.

.....Accountant General

.....Accountant General

.....Date

.....Date

(Over,)

Item No.	Quantity	Description of Articles	Estimate d Cost	
		<i>Carried Forward</i>		

Specimen No. 5
..... 19.....

B.H. No. 108755

TO.....

PLEASE SUPPLY AS BELOW

.....
.....
.....
.....
.....
.....
.....
.....

AND CHARGE TO ACCOUNT OF
THE GOVERNMENT OF BRITISH HONDURAS

Department/ Ministry

605-67 Gen. 27-D6- 300 Bks. Per

Specimen No, 6
GOVERNMENT OF BRITISH HONDURAS

..... DEPARTNENT

ORDER No. 52510

..... 19.....

Messrs

Please supply to the driver of Government Vehicle Licence Number

Type of Fuel	Quantity In words	For Government Department Use only		
		Head	Subhead	Value
	Not more than Gallons			

Signature of Issuing Officer

Specimen Signature of Driver

Received in respect of the above order exactly

Gallons

andtenths

577-67-QI2—300Bks.

Signature of Driver

To be signed in the presence of Supplier

Specimen No.
No, 52255

STORE ISSUE VOUCHER

•Leave Blank to be filled up by Storekeeper, No.*

Please issue the following articles to (Date)19.....

..... Signature

ORDER No.	ARTICLES. (The description of i Stores to correspond as closely as possible with that in Stores Ledger.)	Denomination of Quantity (a)	Quantity to be Issued (b)	Folio in Ledger (c)	(d)Head of Estimates No.		TOTAL			
					Rate	Amount				
					\$	¢	\$	£	S	¢
1										
2										
3										
4										
5										
6										
7										
9										
10										
11										
12										
13										
14										
15										
16										
17										
18										
19										

Authority:—

TOTAL

Entered. Date

.19.

RECEIVED the above-mentioned Stores

..... Recipient,(f)

Signature of Storekeeper.

Date19

- (a) Number, lb., tins, feet, yards, as the case may be
- (b) The number of the quantity to be issued.
(NOTE:—Should any alteration be necessary^ .the Voucher must be taken to the Officer in charge of Department and be altered and initialed by him only.)
- (c) The Storekeeper win insert against each Article the folio of the Store Ledger where it is entered.

- (d) Purpose for which the Articles are required and value of same if issued on re-payment, in which case a Treasury Receipt must be attached hereto before the Articles are issued.
- (e) Signature of Storekeeper.
- (f) Signature of Recipient of Stores. To be signed at the time of the issue of the Stores.

NOTE:- The Storekeeper will not issue any stores without this Voucher and will be held responsible for the value of any deficiencies that may be found.

COMMENTS OF PRINCIPAL AUDITOR

Principal Auditor

Date

RECOMMENDATION OF ACCOUNTANT GENERAL

Accountant General

Date

DECISION OF MINISTER OF FINANCE

Minister of Finance

Date

DISPOSAL CERTIFICATE

We certify that all surpluses and deficiencies in this report have been dealt with in accordance with the decision of the Minister as recorded above and that the necessary entries have been made in the relevant stores records.

Officer in charge of the stores

Accounting Officer

Date

Date

INVENTORY

DEPARTMENT ----- (Stores Orders 35)

Date	Particulars of Receipts &c,															Initials

PLEASE FOLLOW INSTRUCTIONS CAREFULLY
BEFORE MAKING ANY ENTRY ON THIS INVENTORY LIST

1. "Date" Column is solely for Date of any Transaction pertaining to paragraphs 2, 3 and 4 of Instruction below.
2. Under no circumstance should anything other than Receipts, Transfers or Write-offs (when authorised by the Ministry of Finance) be written in the Column which reads "PARTICULARS OF RECEIPTS."
3. When Items are to be added or deducted on the Inventory Lists No Erasures or notations are to be made in this column which is intended for quantities. Only such amounts which are to be added or deducted are to be governed by reference made in Column PARTICULARS OF RECEIPTS, New Total Balance of each Item should be brought down immediately when any addition or deduction is made.
4. Colum under "initials" No other notation should be made other than:-
 - (1) when any item or items are added to or deducted from the Inventory List;
 - (2) when internal checks are made;
 - (3) when inspected by the Audit or Treasury Department;
 - OR (4) when one officer is taking over from another officer.

MODEL ARRANGEMENTS
made under Stores Orders 4

Where it is impractical or otherwise impossible for each item of government stores and/or each place in which such stores are secured to be at any time *in charge* only one officer who shall be directly responsible for it, and have sole access to it.

1. These arrangements shall apply until further notice to the stores secured in the storeroom at the Department and shall be brought to the notice of every officer entering upon joint responsibility for any stores covered by these arrangements. A copy of these arrangements shall be brought to the notice of every officer entering upon joint responsibility for any stores covered by these arrangements. A copy of these arrangements shall be pasted on the inside front cover of all stores ledgers accounting for stores covered by these arrangements.

2. Any officer having joint charge of any item of government stores or holding keys or otherwise having access to any place in which such stores are secured shall be jointly responsible for any loss or damage to stores while they are in his joint charge or otherwise accessible to him. This means that unless the circumstances clearly dictate otherwise, he shall be called upon to make good a proportionate part of any surcharge determined and imposed in connection with any loss or damage.

3. If for any reason, a joint keyholder or a keyholder to a storeroom covered by these arrangements cannot attend duty and it becomes essential that any key in his possession shall be handed over to another officer, the procedure set out in Stores Order 7 shall be adopted. Any Officer having joint responsibility shall be notified of the handing over and shall be entitled to be present to the survey and verification.

4. The survey and verification to be carried out in accordance with Stores Order 7 (#) shall take the least ten per centum of the items on charge. In the absence of any discrepancies such a check shall be acceptable as indicating that all balances handed or taken over are correct, but the incoming officer shall be entitled to require that all balances to be taken over shall be verified to his satisfaction.

5. If for any reason an incoming officer refuses to sign the taken over certificate required by Store Order 5, the outgoing officer or the departmental officer in Stores Order 7(b) shall report the matter to his Accounting Officer. If the Accounting Officer considers the refusal justified he shall request the Minister of Finance to appoint a Board of Survey to conduct a complete verification of stock balances. If the refusal is not considered justified, the matter shall be reported to the Permanent Secretary. Establishment for disciplinary proceedings against the incoming officer.

6. These arrangements were authorised by the Accountant General in his memorandum No. dated.
approved and by the Principal Auditor in his memorandum No. dated.