

LEGAL NOTICE No. 183

REPUBLIC OF TRINIDAD AND TOBAGO

THE TOBAGO HOUSE OF ASSEMBLY ACT, CHAP. 25:03

FINANCIAL RULES

MADE UNDER SECTION 32(1)(f) OF THE TOBAGO HOUSE OF ASSEMBLY ACT,
WITH THE APPROVAL OF THE PRESIDENT

THE TOBAGO HOUSE OF ASSEMBLY
FINANCIAL RULES, 1990

1. These Rules may be cited as the Tobago House of Assembly
Financial Rules, 1990.

PART I

PRELIMINARY

2. In these Rules—

“Act” means the Tobago House of Assembly Act;

“Assembly” means the Tobago House of Assembly as
established under section 3 of the Act;

“Chairman” means the Chairman of the Tobago House of
Assembly;

“Clerk” means the Clerk of the Tobago House of Assembly;

“Director of Finance” means the Director of Finance of the
Tobago House of Assembly;

“division” means a division of the Assembly;

“Finance and General Purposes Committee” means the
committee so constituted under section 33 of the Act;

“Minister” means the Minister to whom responsibility for
the administration of Tobago is assigned.

PART II

CONTROL AND MANAGEMENT OF THE ASSEMBLY’S FINANCES

3. The Assembly shall have the responsibility for the Tobago
House of Assembly Fund as established under section 45 of the Act
and the supervision, control and direction of all matters relating to the
financial affairs of the Assembly.

Citation

Interpre-
tation
Chap. 25:03

responsi-
bility for
fund and
other
financial
matters

Delegation
of responsi-
bility

4. The Assembly may delegate its responsibility or any aspect thereof to the Chairman or to any member of the Assembly or to the Clerk, as the Assembly thinks fit.

The Director
of Finance

5. The Director of Finance shall be the Assembly's adviser on accounting matters and he shall report to the Clerk and be responsible for maintaining the Assembly's financial records as well as records of income and expenditure and shall carry out such other duties as are from time to time assigned to him by the Clerk.

Collection
of monies

6. All persons concerned in the collection, receipt, custody and payment or issue of public monies, stores, stamps, securities or other property of the Assembly shall obey all such instructions as they may from time to time receive from the Clerk in respect of the Assembly's monies, stores, stamps, securities and other Assembly property and shall account for the same.

Inspection of
offices and
documents of
Assembly

7. The Clerk or an officer of the Assembly authorised by him shall be entitled to inspect all offices and have access to official books, documents, and other records as may be necessary for the exercise of the powers and duties of the Assembly under the Act and the Rules and Standing Orders made thereunder.

Inspection of
accounts

8. The Clerk shall cause surprise inspection to be made of the accounts of his subordinates and the various divisions in the Assembly and ensure that there are other independent and effective checks of the cash balance in the hands of any officer.

Clerk to
superintend
expenditure
of Assembly

9. The Clerk shall so superintend the expenditure of the Assembly's monies as to ensure that proper accounting for such expenditure is given to the Assembly through the member of the Assembly with responsibility for Finance.

Irregularity
to be
reported

10. The Clerk shall immediately inform the Chairman and the member of the Assembly with responsibility for Finance of any irregularity connected with the Assembly's accounts that may have been discovered.

PART III

ACCOUNTING OFFICER

Clerk as
Accounting
Officer

11. (1) The Accounting Officer of the Assembly shall be the Clerk who shall perform duties hereinafter specified and such duties as are from time to time assigned to him by the Assembly.

(2) In the performance of his duties the Clerk may delegate such functions as he thinks fit to the Director of Finance.

12. The Clerk as Accounting Officer shall be responsible for—

Functions
of the
Clerk as
Accounting
Officer

- (a) ensuring that a proper system of accounting as prescribed by the Assembly is established and maintained;
- (b) exercising supervision over the receipt of the Assembly's revenue, and ensuring its punctual collection and bringing up promptly to account under the proper heads and sub-heads, whether as revenue or other receipts, all monies for which he is accountable;
- (c) making proper provision for the safekeeping of public monies, securities, stamps, stamp-dies, revenue receipts, licences and other such things;
- (d) ensuring that all cash and stamps in his charge are checked and the amounts verified with the balance shown in the cash book and stamp register;
- (e) ensuring that the officer responsible for cash and stamps promptly brings to account as a receipt any cash or stamps found in excess of the balance shown in the cash book or stamp register and makes good any deficiency in cash or stamps for which he is responsible;
- (f) ensuring that no payment is made which is not covered by proper authority;
- (g) passing of vouchers for payment and the obtaining of grants of credit on the Assembly accounts and the preparation of cheques for payment of such vouchers;
- (h) ensuring that all disbursements of the Assembly are charged in the accounts under the proper heads and sub-heads of the estimates or other approved classifications;
- (i) ensuring that the maximum impress authorised by the Assembly is not exceeded without the prior approval of the Assembly;
- (j) exercising strict supervision over all officers under his authority entrusted with the receipt and expenditure of public monies, and to take precautions, by the maintenance of efficient checks, against negligence and fraud;
- (k) seeing that all books are correctly posted and kept up-to-date and that such financial statements as are required by these Rules are promptly prepared;
- (l) reporting to the Assembly any apparent defect in the procedure of revenue collecting or any apparent waste or extravagance in expenditure which comes to his notice;
- (m) submitting to the Ministry of Finance, the Auditor General and the Assembly's bankers, the names as well as the specimen signatures of persons authorised by him to sign cheques;

(n) making adequate security arrangements for the safe custody of stocks of unused cheque forms;

(o) producing all books of accounts, records, paid cheques or vouchers in his charge when required by the Assembly or the Auditor General or their duly authorised officers, and replying promptly and fully to any queries addressed by them to him.

Clerk to put financial disagreements with Assembly in writing

13. (1) If the Clerk as Accounting Officer disagrees with the Assembly upon a matter of importance affecting the financial administration of the Assembly's Funds, he shall put his objections in writing and place on record his disagreement with the Assembly's decision.

(2) If the Assembly adheres to its decision the Clerk as Accounting Officer shall accept it and act thereon but only on the written instructions of the Chairman making reference to such ruling if need be to defend his actions.

(3) Copies of objections made in accordance with subrule (1) and of the Chairman's instructions shall be made available to the Auditor General.

Clerk answerable to Public Accounts Committee

14. The Clerk as Accounting Officer shall be answerable to the Public Accounts Committee for the formal regularity and propriety of accounts of all expenditure out of the votes for which he is responsible.

PART IV ACCOUNTS

Vouchers

15. (1) No erasures shall be made on vouchers.

(2) Any necessary corrections of figures or words on vouchers shall be made by striking out the incorrect figures or words with a single line and writing the correct entry above.

(3) All corrections on vouchers shall be initialled by the certifying officer.

Cheques

16. (1) No erasures shall be made on the face of cheques.

(2) Any necessary corrections of figures or words on cheques shall be made by striking out the incorrect figures and words with a single line and writing the correct entries above.

(3) All corrections shall be initialled by the certifying officer.

17. The greatest possible care shall be taken in the selection of officers whose duties involve the handling of cash.

Selection of officers to handle cash

PART V

REVENUE AND EXPENDITURE

18. (1) The receiver of revenue of the Assembly shall be the Clerk.

Estimates of revenue

(2) The Clerk as receiver of revenue shall, before the deadline date stipulated each year, submit to the Assembly on a form approved by the Assembly for the purpose, estimates of the sums of revenue which it is anticipated will be collected by the various divisions for the following year together with revised forecasts in respect of the current year.

(3) Revenue estimates shall be based on existing legislation and such instructions as may from time to time be issued by the Minister of Finance and the Assembly, and shall not anticipate new legislation or instructions.

(4) Estimates shall be stated to the nearest dollar and be as accurate as possible and shall be based on the latest current information of actual collections and likely trends including explanations for any marked difference between—

- (a) the original and revised statement for the current year;
- (b) the revised estimate for the current year and the estimate for the following year.

(5) The Clerk shall review the estimates of revenue for the current year and the following year at the end of September in each year, and where changes appear to be necessary shall inform the member of the Assembly with responsibility for Finance forthwith, attaching to such information a detailed explanation with proposed changes.

19. (1) The Clerk shall submit annually to the Assembly for its approval estimates of the expenditure which he considers will be incurred by the divisions during the following year and estimates of income that is likely to be received in accordance with relevant directives of the Ministry of Finance and the Assembly.

Estimates of expenditure

(2) The Clerk shall carefully scrutinize all items of expenditure to ensure—

- (a) that services which are no longer essential are eliminated;
- (b) that all necessary services are provided at the lowest cost possible;
- (c) that Assembly Funds are spent to the best advantage;
- (d) that all Assembly decisions which affect the estimates are incorporated in their draft estimates before consideration by the Finance and General Purposes Committee.

(3) Sub-heads shall not contain a mixture of recurrent and non-recurrent expenditure.

(4) In order to enable the Clerk to prepare his annual estimates the Head of a division shall provide the Clerk with such information or such further information as he may require in such form and in such a time as the Clerk may require for making projections and forecasts of expenditure and income in the following year.

Heads of divisions

20. (1) The Head of a division shall be responsible for—

- (a) restricting expenditure to the amounts approved by the Assembly for each division for the financial year;
- (b) restricting expenditure to the amounts approved for individual projects;
- (c) ensuring the receipt of income for which he is responsible and the prompt collection of money due to the Assembly;
- (d) providing the Clerk with explanations of variation from the approved amounts of income and expenditure and related performance; and
- (e) providing the Clerk with any further analysis of expenditure and income that may be required for the purposes of maintaining the Assembly's central records.

(2) Heads of divisions shall every quarter review all expenditure incurred and likely to be incurred and income received and likely to be received and shall bring any likely excesses or likely shortfalls to the attention of the Clerk.

Orders for works, goods and services

21. Heads of divisions shall be responsible for all orders issued from their divisions for work, goods and services and for ensuring that the costs incurred are in accordance with the approved estimates for the financial year.

22. (1) The Clerk shall direct the Director of Finance to devise systems and procedures for the prompt payment of bills submitted to the Assembly and for ensuring that all legitimate claims on the Assembly are promptly settled.

Payment of bills

(2) The Director of Finance shall also be responsible for pursuing the settlement of all debts due and owing to the Assembly and the Clerk shall report periodically to the member of the Assembly with responsibility for Finance on debts due to the Assembly which in his opinion are long overdue.

23. (1) Heads of divisions shall provide the Clerk with such information and in such form as he may require to enable him to calculate and pay the salaries of the Assembly's salaried staff and to maintain appropriate financial records.

Staff records and payments

(2) Heads of divisions shall make arrangements for the calculation and payment of wages of their staff in a manner approved by the Director of Finance.

(3) Heads of divisions shall maintain and provide such records in such a form as may be required to facilitate the computation and payment of superannuation benefits.

24. (1) All arrangements for opening bank accounts and for the banking and withdrawal of monies shall be made by the Clerk after consultation with the Chairman and the member of the Assembly with responsibility for Finance.

Banking arrangements

(2) Under no circumstances shall private cheques, money or postal orders be cashed through the Assembly's account.

25. (1) Heads of divisions, when seeking authority to incur expenditure on works to be carried out by contract or direct labour, shall state the size of the contingency provision included in the tender documents or the estimate of cost.

Contracts

(2) Heads of divisions may order variations which are essential for the completion of contracts or direct labour works and minor variations of an optional nature provided that the contract sum or estimated cost of direct labour work, together with any additional expenditure allowed, shall not be exceeded.

(3) No major variation shall be made in an approved scheme without the prior approval of the Assembly.

Stores 26. (1) Heads of divisions shall be responsible for safe custody and control of stores held by their divisions and shall ensure that the stocks held at any one time reflect consumption needs and do not exceed the minimum level necessary to service the appropriate operations.

(2) Where stock records are kept, the Director of Finance shall undertake stock checks at all stores at least once in each financial year in accordance with a programme approved by the Clerk, and the Director of Finance shall also make surprise visits.

(3) For every stocktaking, a list shall be prepared of the stock checked, indicating discrepancies with the stock records, and each list shall be accompanied by a certificate from the Head of a Division that the stock shown in the list is held.

(4) A copy of the list shall be forwarded to the Clerk for notification to the Assembly.

(5) Where any discrepancy occurs in a division the Head of that division in conjunction with the Director of Finance shall decide on the course of action necessary to deal with such discrepancy and such proposed action shall be reported to the Assembly by the Clerk together with his recommendations.

(6) Heads of divisions shall provide the Clerk with such information as he may require regarding the value of stock-holdings at the end of each financial year and a certificate stating whether the stock is in good condition and whether it is necessary and suitable for the requirements of the department.

(7) The Director of Finance shall with the authority of the Clerk arrange for the disposal of surplus stores where the value of the article does not exceed one thousand dollars and where the value of the article exceeds one thousand dollars, the authority of the Assembly shall first be obtained before disposal and such disposal shall be done in the manner prescribed by the Assembly.

Writing off 27. Subject to the keeping of records in a form approved by the Assembly the Clerk may, with the approval of the Assembly, write-off losses in respect of any one item in respect of

- (a) monies due to the Assembly that have become irrecoverable;
- (b) the loss to the Assembly when property belonging to the Assembly has been lost, stolen damaged or destroyed and the loss is not recoverable from insurance or other sources; or

(c) the loss to the Assembly on the disposal of damaged, obsolete or redundant stock at prices less than the book value at the time of disposal.

28. (1) Heads of divisions shall notify the Clerk of all risks and assets except those of a size or nature to be defined by the Director of Finance as not meriting specific insurance cover, indicating their cost or value, and of any material changes in these risks or assets, and the Director of Finance shall make arrangements for insurance cover as appropriate. Insurance

(2) Heads of divisions shall notify the Clerk immediately after any fire or other event which may give rise to a charge on the insurance fund or a claim under an insurance policy, and shall supply him as soon as possible with any estimates and other information required for the settlement of claim, and in cases of marine and motor accidents such notice or estimate shall also be given to the Legal Officer of the Assembly.

29. (1) The Clerk shall cause to be investigated every shortage in and loss of Assembly Funds and shall forward a comprehensive report of the investigation with recommendation to the Assembly as soon as possible after the investigation is complete. Financial irregularities

(2) An officer who discovers any shortage in or loss of Assembly monies shall make an immediate report to the Clerk who shall immediately notify the Chairman and the member of the Assembly with responsibility for Finance.

(3) The Clerk shall then inform the Auditor General and give immediate instructions regarding the initial accounting entries to be made.

(4) The Chairman, after consultation with the member in the Assembly with responsibility for Finance, may direct the Clerk to report the shortage or loss to the Police.

(5) Whether criminal proceedings are instituted or not the Assembly may seek the advice of the Legal Officer on the instituting of civil proceedings in the matter.

PART VI

ASSEMBLY FUND

30. The Clerk shall cause to be opened and maintained at such bank or banks as the Assembly determines— Accounts to be kept

- (a) an account to be known as "the Tobago House of Assembly Fund Account";
- (b) an account to be known as "the Tobago House of Assembly Contingencies Account"; and
- (c) one or more accounts each to be known as "the Tobago House of Assembly Operations Account".

The Fund Account

31. (1) The Clerk shall cause to be paid into the Fund Account—

- (a) all monies received by the Assembly under section 45(1) of the Act for the credit of the Fund; and
- (b) any interest earned on monies placed on short-term deposit or any profits from any investment pursuant to rule 35.

(2) Subject to rule 35, monies shall not be withdrawn from the Fund Account other than—

- (a) for transfer to an Operations Account in accordance with a warrant issued under rule 32; or
- (b) for transfer to the Contingencies Account in accordance with a warrant issued under rule 34.

Warrants

32. (1) The Chairman may, by a warrant signed by him, authorize the Clerk to cause to be transferred from the Fund Account to any Operations Account, monies not exceeding an amount specified in the warrant.

(2) A warrant shall not be issued other than in accordance with the final estimates.

(3) All warrants issued in accordance with this rule shall carry the name of the spending division in the Schedule thereto and such warrants shall be retired at the end of each financial year.

Operations accounts

33. (1) When monies are transferred to an operations account in accordance with a warrant issued under rule 32, the accounting records of the Assembly shall show the amount of monies specified in the warrant to be transferred, the division empowered to spend such monies and the purpose so specified for which the monies are to be used.

(2) Subject to rule 35, monies shall not be withdrawn from an operations account—

- (a) other than for a purpose for which monies have, under a warrant issued under rule 32, been transferred to that operations account; or

(b) in excess of the amount transferred to that operations account for that purpose, and every withdrawal shall be made by cheque signed by a person authorised by the Clerk to withdraw monies for that purpose.

34. (1) Subject to subrule (2), where the expenditure of the Assembly for any financial year is less than the amount shown in the final estimates, the Chairman may, with the approval of the Finance and General Purposes Committee, by warrant signed by him, authorize the transfer of all or any of the surplus to the Contingencies Account.

(2) The amount standing to the credit of the Contingencies Account shall not exceed the amount specified by the Finance and General Purposes Committee in giving its approval under subrule (2).

(3) Subject to rule 35, monies shall not be withdrawn from the Contingencies Account other than for the purpose of meeting urgent or unforeseen expenditure and in accordance with a warrant signed by the Chairman issued with the approval of the Finance and General Purposes Committee, provided that, where the exigencies of the situation so demand, the approval of the Finance and General Purposes Committee may be obtained subsequent to the expenditure.

35. (1) The Clerk may, with the written approval of the Chairman, place on short-term deposit at such bank as the Assembly so determines monies standing to the credit of the Fund Account, the Contingencies Account, or any of the operations accounts as are not for the time being required for the effective financing of the day to day operations of the Assembly, except that the Clerk may not cause any amount of the said monies to be invested in any other manner unless the Finance and General Purposes Committee approves.

(2) The approval referred to in subrule (1) shall specify the amount of monies to be deposited or invested in accordance with that subrule.

PART VII

MISCELLANEOUS

36. The Financial Regulations, 1959, Government Notice No. 118 of 1959 and the Financial Instructions 1965 passed and issued under section 50(1) and section 4 of the Exchequer and Audit Act, Chapter 69:01, and circulars made under such regulations, notices and sections respectively, are hereby adopted with such modifications, adaptations and consequential amendments as are required by the Tobago House of Assembly Act.

Made this 17th day of August, 1990.

That the following rules have been approved by the House of Assembly and shall have effect from the date of their publication in the Gazette.

(1) Subject to the provisions of sub-rule (2), the House of Assembly shall have the authority to make rules for the purpose of giving effect to the provisions of the Constitution of the Republic of Trinidad and Tobago relating to the House of Assembly.
L. A. DENOON
Chairman Tobago House of Assembly

(2) The House of Assembly shall not have the authority to make rules for the purpose of giving effect to the provisions of the Constitution of the Republic of Trinidad and Tobago relating to the House of Assembly if such rules are inconsistent with the provisions of the Constitution of the Republic of Trinidad and Tobago.

Approved by the President this 27th day of August, 1990.

That the following rules have been approved by the President of the Republic of Trinidad and Tobago and shall have effect from the date of their publication in the Gazette.

(1) The President of the Republic of Trinidad and Tobago shall have the authority to make rules for the purpose of giving effect to the provisions of the Constitution of the Republic of Trinidad and Tobago relating to the House of Assembly.
K. BOSWELL INNISS
Secretary to Cabinet

(2) The President of the Republic of Trinidad and Tobago shall not have the authority to make rules for the purpose of giving effect to the provisions of the Constitution of the Republic of Trinidad and Tobago relating to the House of Assembly if such rules are inconsistent with the provisions of the Constitution of the Republic of Trinidad and Tobago.

(SIGNED)

BY THE PRESIDENT

(1) The President of the Republic of Trinidad and Tobago shall have the authority to make rules for the purpose of giving effect to the provisions of the Constitution of the Republic of Trinidad and Tobago relating to the House of Assembly.
(2) The President of the Republic of Trinidad and Tobago shall not have the authority to make rules for the purpose of giving effect to the provisions of the Constitution of the Republic of Trinidad and Tobago relating to the House of Assembly if such rules are inconsistent with the provisions of the Constitution of the Republic of Trinidad and Tobago.