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IICA Office in Barbados
Office of the Assistant Deputy Director General for Operations
Investment Projects Center (CEPI)
Projet Preparation Unit IICA/IDB

Ministry of Agriculture
and
Natural Resources

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BARBADOS INTEGRATED LIVESTOCK PROJECT

VOLUMEN 5
Annex Chapter IV y V

Barbados
April 1986





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MINISTRY OF AGRICULTURE
AND NATURAL RESOURCES

INTERAMERICAN INSTITUTE FOR
COOPERATION ON AGRICULTURE

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INTEGRATED LIVESTOCK
PROJECT

VOLUME 5

ANNEX CHAPTER IV
ANNEX CHAPTER V

Barbados, March, 1986

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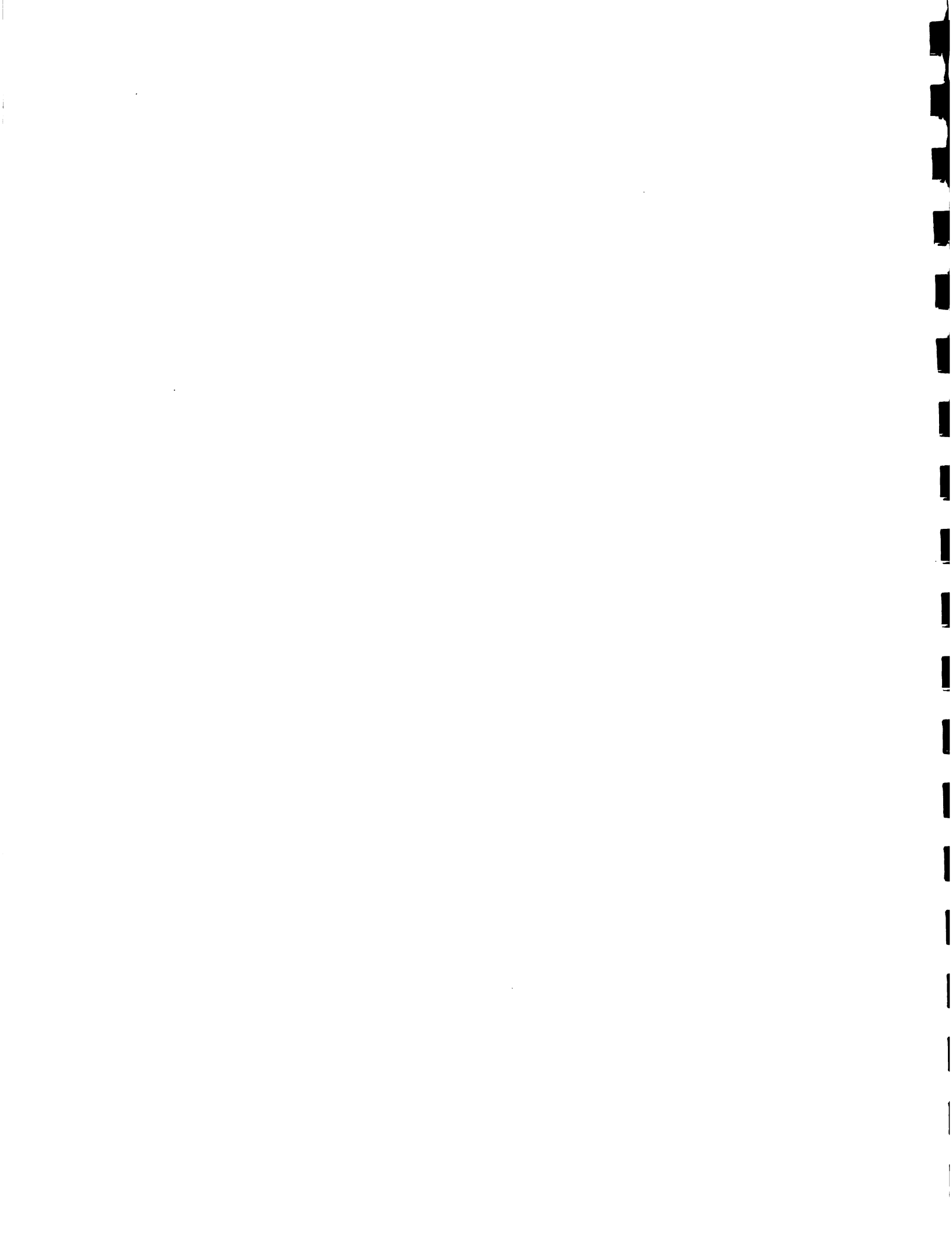
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ANNEX IV-1

ACCOUNTING SYSTEM OF THE G.O.B



PART IV

Control and Classification of Expenditure

16. The estimates form the basis of the accounts of the year to which they relate and the classification and subdivision of the accounts of revenue and expenditure shall accord with the detail of the Estimates.

17. (1) In every charge against an item of a head of expenditure the funds shall be applied to the purpose or purposes for which such item is intended and the charge shall be made to the item under which provision for the expenditure was made.

(2) The claim that certain expenditure was necessary and justifiable is not a sufficient reason for charging it to an item which was not intended to carry such expenditure.

(3) Expenditure on a new service, that is to say, a service representing a new departure in policy clearly not contemplated at the time that the Estimates of expenditure were approved shall not be charged to an item of a head of expenditure on the ground that the service can be held to fall within the scope of the vote.

(4) Any such expenditure incorrectly charged may be disallowed.

18. (1) The authority for expenditure conveyed by an Appropriation Act or a resolution lapses at the end of the financial year to which it relates, and if further expenditure is necessary for the completion of any service it must be



provided for in the Estimates or in Supplementary Estimates for the year in which the sum will actually be expended.

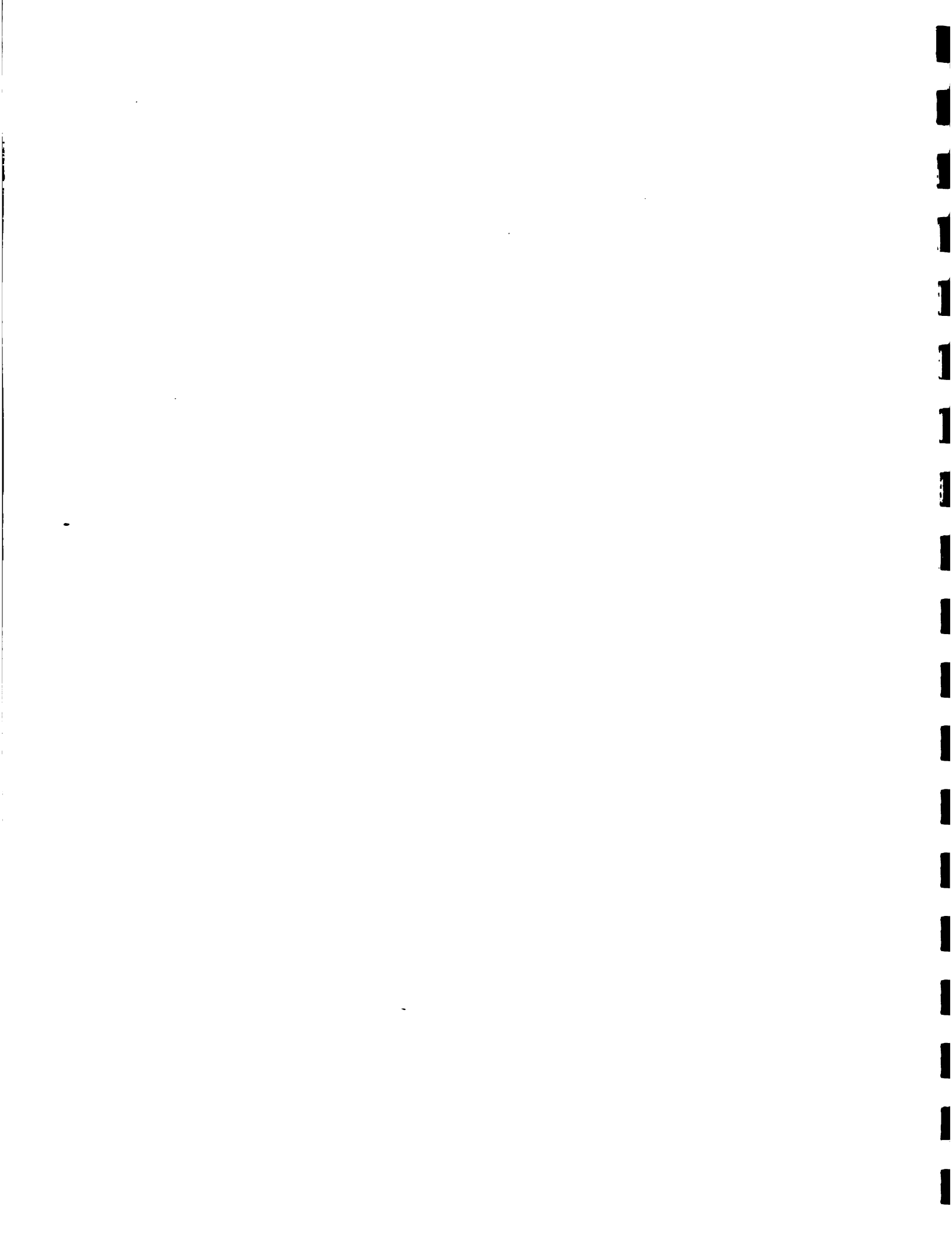
(2) The authority conveyed by warrants and approved requisitions to incur expenditure similarly lapses on the last day of the financial year in which they are issued and no payments may be made after that date except under the authority of warrants or approved requisitions to incur expenditure issued for the service of the ensuing financial year.

19. (1) Payments shall not be made before they are due for the purpose of utilising an anticipated saving on any item, nor may the unexpended portion of any item be drawn to meet impending payments or be carried to a deposit or suspense account.

(2) On the other hand expenditure properly chargeable to the account of a given year shall, as far as possible be met within the year and shall not be deferred for the purpose of avoiding an excess on the amount provided in the Estimates.

(3) Revenue due and collected in any one year shall not be placed on deposit or held in suspense with the object of transferring it to revenue in the following year.

20. New heads or items shall be opened for items of revenue or expenditure not properly falling within any of those already appearing in the Estimates.

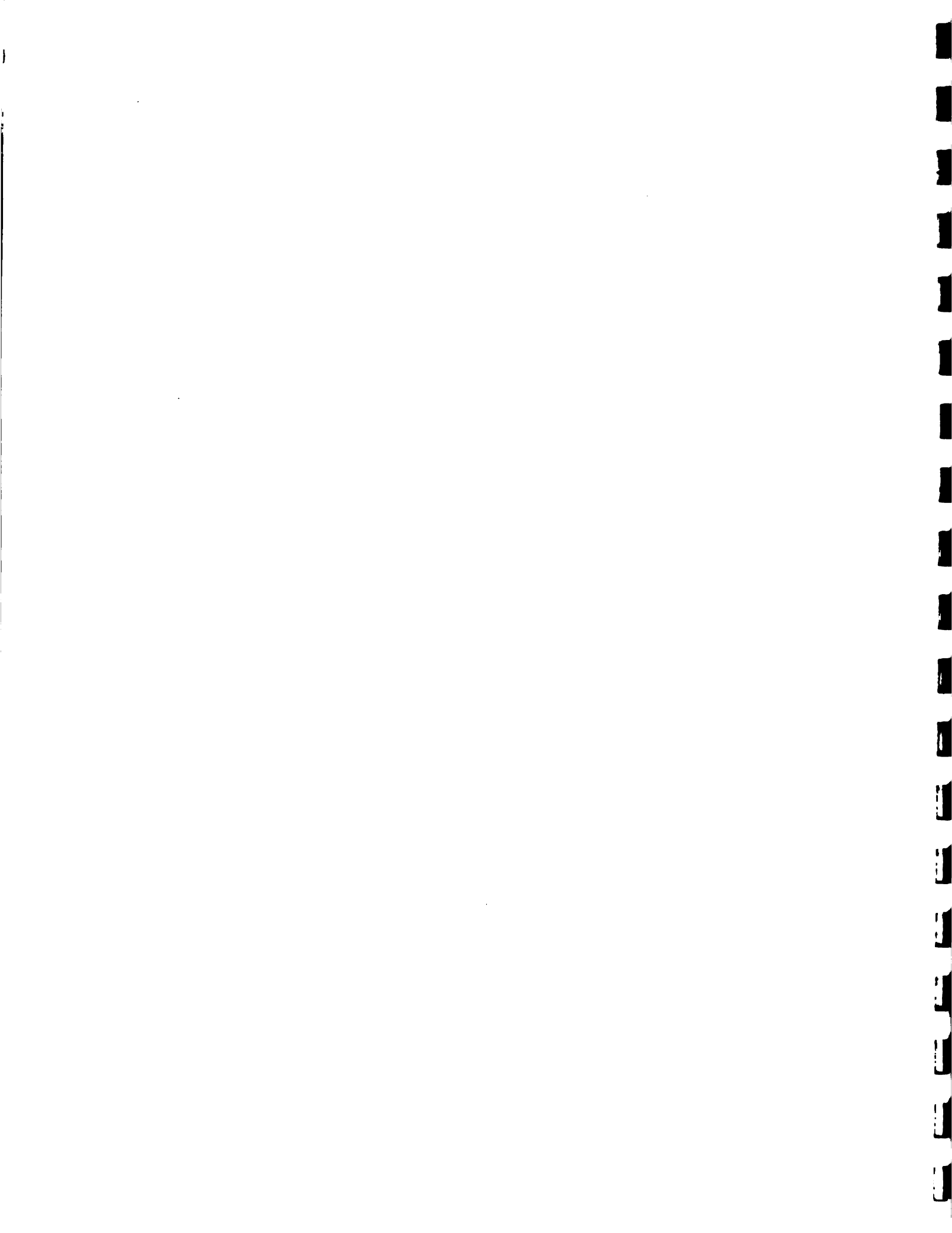


PART V

Accounting for Public Moneys

21. It is the duty of the Accountant General to –

- (a) supervise generally the collection and receipt of public revenue;
- (b) supervise generally the disbursement of public funds and in case of any apparent extravagance, to call the attention of the Director of Finance and Planning in writing to the matter;
- (c) bring promptly to account under the proper heads and items all moneys, whether revenue or other receipts, paid to him or accounted for to him;
- (d) charge promptly to the proper accounts all disbursement from public funds, whether expenditure or other payments;
- (e) see that proper provision is made for the safe keeping of all public moneys, stamps, securities and valuable documents in his department and supervise generally the provision made by accounting officers for the safe keeping of public moneys, securities, stamps, stamp dies, receipt books, carbon copies and counterfoils of receipts, licences, and other Government property entrusted to their care;



(f) supervise the receipt and payment of public moneys by his department, take precautions and institute and maintain efficient checks, including surprise inspections against the occurrence of fraud, embezzlement or carelessness.

22. Accounting forms shall be in the approved forms.

23. (1) Collectors of revenue, accounting officers and other persons responsible for the receipt of public moneys shall keep a cash book and a ledger if necessary, and subsidiary records.

(2) The pages of all account books shall be numbered.

(3) All account books shall be written in permanent ink or in typescript except those kept on the carbon duplicate system which may be written in ink or indelible pencil.

(4) All account books shall be carefully preserved and shall not be destroyed except with the prior approval of the Auditor General.

(5) Each accounting officer shall keep a vote control book in the approved form which shall show at any time in respect of each vote for which the accounting officer is responsible —

(a) the total amount of expenditure sanctioned for the service of the year;



- (b) the detailed amounts of expenditure charged;
- (c) any further known liabilities or commitments in respect of the service of the year;
and
- (d) the available balance remaining on the vote.

24. The date of receipt or payment governs the date of the record of the transaction in the accounts and every entry in the accounts shall be supported by a voucher containing full particulars of the transaction to which it relates.

25. (1) Subject to paragraph (2) no erasures may be made or figures altered in any account book or on any voucher.

(2) When an alteration is necessary the erroneous entry shall be neatly ruled out in ink and the correct figure inserted. All alterations shall be initialled and dated by the officer making the alteration and in the case of vouchers, by the officer who certifies the voucher.

(3) Audited figures may only be altered by the Auditor General or a person duly authorised by him.

(4) Where in the course of his duties the Auditor General or such a duly authorised person seals any safe, strongroom, or other place of custody of public moneys or Government property, such seals shall not be broken, removed or in any way tampered with except by the Auditor General or such duly authorised person.



26. Any surplus cash shall be immediately credited to a suspense account pending the proper investigation as to the cause of the surplus, and if after such investigation the surplus cannot be satisfactorily explained and adjusted, the amount shall be carried to revenue.

27. Except in the case of drawing office staff where it may be required for the preparation of maps and plans, the use of green ink or pencil in the transaction of official business is restricted to the Audit Department and the use of red ink to the Accountant General's Department.

28. Facsimile signature stamps may, with the approval of the Director of Finance and Planning, be used in signing cheques.

Imprests

29. Where it is more convenient for a department to make payments at the time when the expenditure is incurred, the Minister may authorise the Accountant General to issue an imprest which shall be reimbursed, in such sum not exceeding \$500 as is sufficient to meet the requirement of the holder.

30. (1) Every imprest holder shall keep a cash book in which all receipts and disbursements shall be recorded.

(2) An imprest holder is personally accountable for the total amount of his imprest.

31. (1) Imprests shall be retired to the Treasury on or before the last working day of the financial year in which

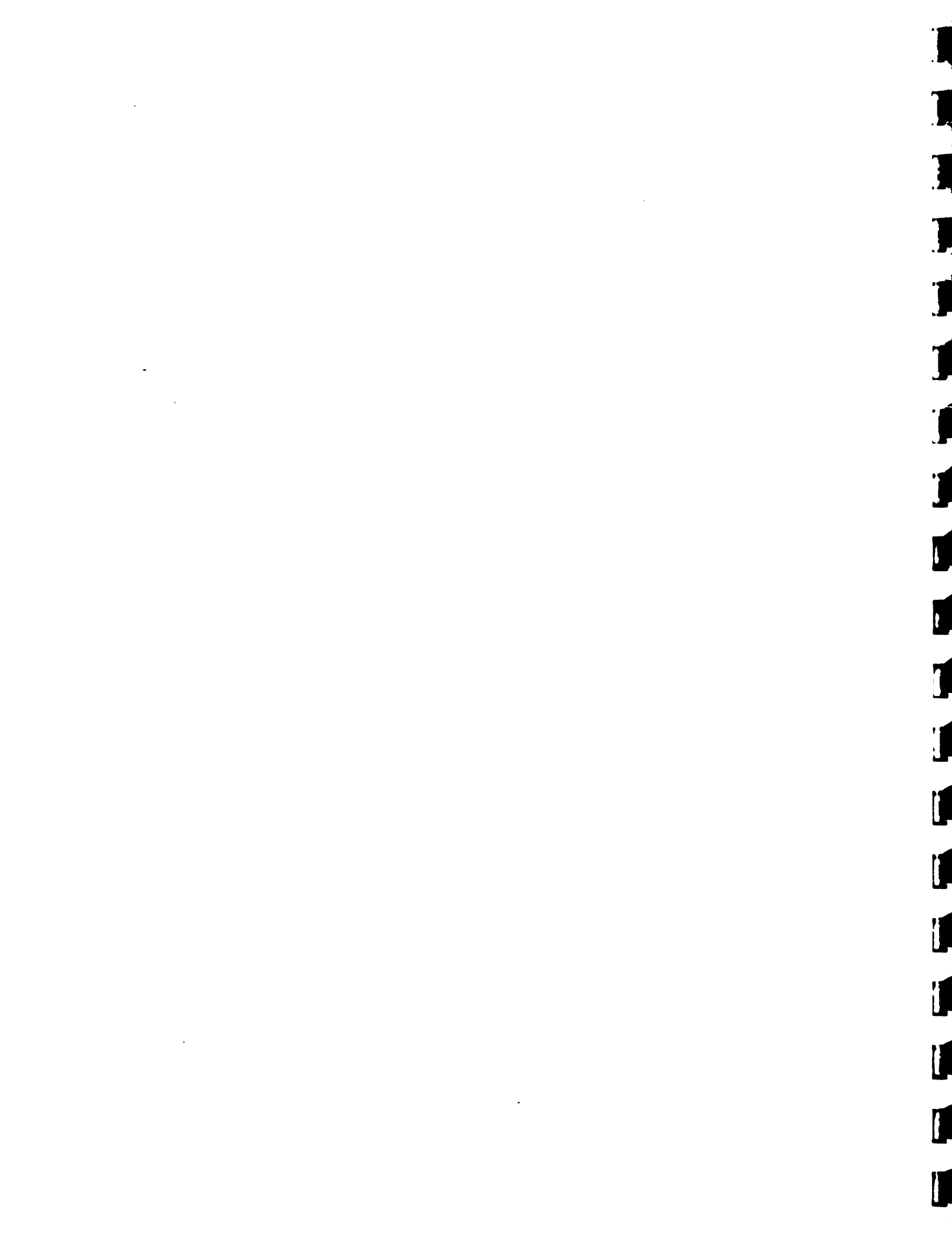


they were granted, by payment to the Accountant General of the full amount of the imprest.

(2) An imprest may be retired by payment in cash.

32. Application for imprests shall be made to the Accountant General and shall state the amount and the purpose for which the imprest is required.

33. Accounting officers are responsible for ensuring that imprests are necessary and that the amount stated in the application therefor is not in excess of the amount actually required.



PART VI

Receipt of Public Moneys

34. All receipt entries in the accounts shall be vouched on the approved form.

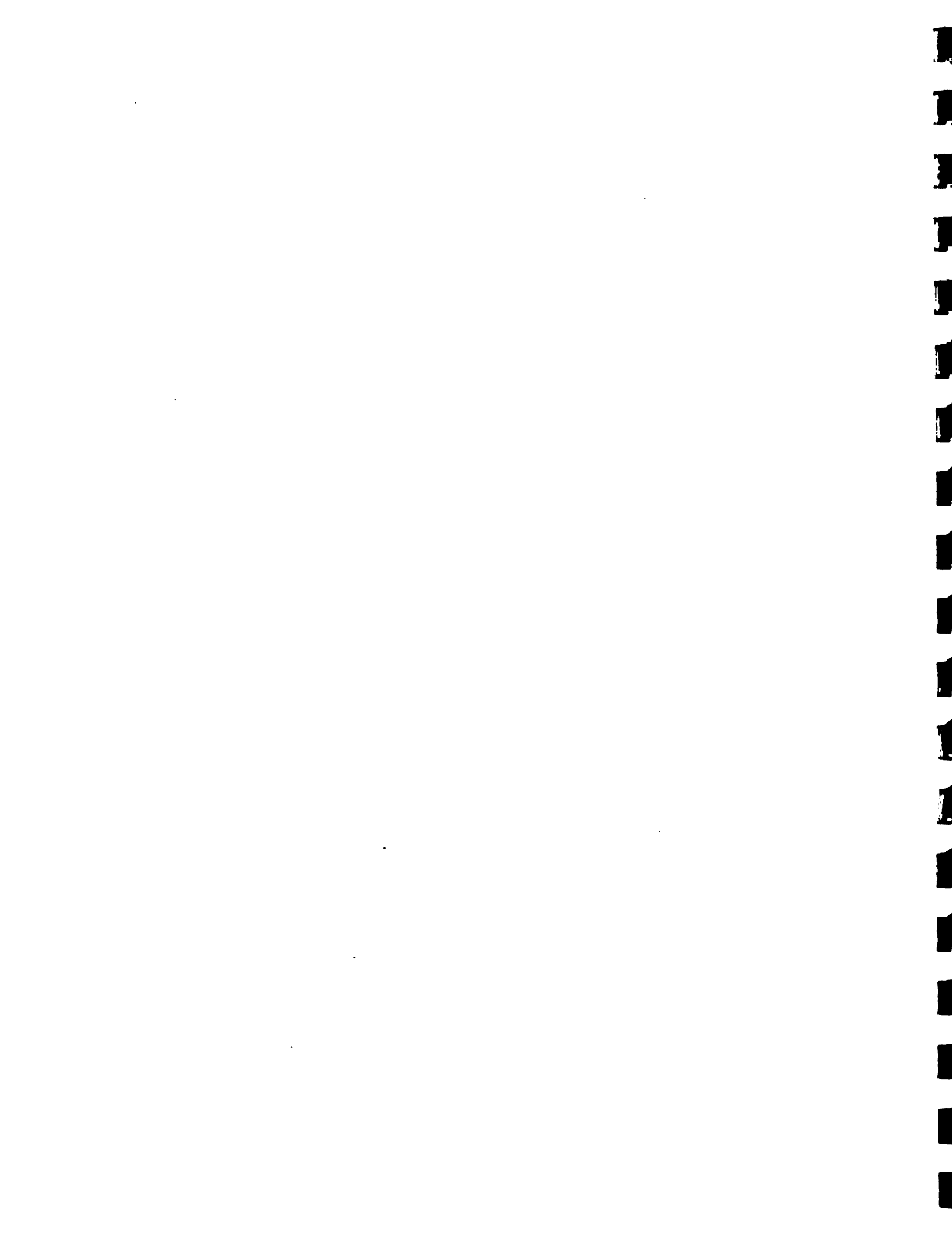
35. (1) An official receipt shall be given for each sum received by an officer in his official capacity. Except where a receipting machine is used, the date shall be impressed on the receipt by means of a date stamp.

(2) The receipt shall be issued at the time the amount is received and in no circumstances shall its issue be delayed.

36. Collectors of revenue, accounting officers and other public officers who receive revenue or other public moneys shall daily or at the earliest possible opportunity pay the whole amount of such revenue or other public moneys into the Accountant General's Treasury account or other bank account approved by the Director of Finance and Planning at any bank or into the Treasury and shall obtain an acknowledgement for the amount paid in.

37. Where payments are made to the Treasury account the acknowledgement given by the bank shall, if practicable, be presented on the same day together with a Treasury receipt voucher so that an official receipt may be obtained from the Accountant General for the payment made.

38. Between the time of the receipt and the time of payment into a bank or the Treasury no public money shall be



made use of in any way whatsoever nor shall any officer advance or lend any sum for which he is accountable.

39. The following rules shall be observed in connection with the use of official receipts –

- (a) in the case of general receipts, receipt books shall consist each of 100, 50 or 25 receipt forms with corresponding duplicates and triplicates as the case may be, and shall be machine-numbered. The receipt form shall be perforated at the margin so that it may be torn from the book for issue. When a receipt is to be issued from a receipt book a sheet of carbon paper shall be placed between the receipt form and duplicate (and triplicate where necessary) and the receipt written by using ink or indelible pencil;
- (b) every receipt shall be prepared to show the date of payment, the name of the payer, the amount of money paid and the purpose for which the payment is made and shall be signed by the officer authorised to receive the payment;
- (c) erasures shall not be made on a receipt and amendments shall be initialled by the officer signing the receipt. When an error occurs in the statement of the name of the payer or the amount received, the form shall be cancelled and a new form prepared;
- (d) receipt forms, carbon copies and counterfoils of receipt form are valuable documents and shall



be cared and accounted for. In the event of the loss of a book or of a form from a book, the officer to whom the book is issued is liable to be surcharged in such amount as the Director of Finance and Planning may determine. An officer should therefore satisfy himself on the return of a book which has temporarily left his charge that the receipt forms are intact;

- (e) if a receipt form after being filled in is to be cancelled, the word "CANCELLED" shall be written across the face of the original, duplicate and triplicate and the original pasted to the margin of the duplicate;
- (f) copies of official receipts shall not be issued, but a certificate of payment may be furnished upon application;
- (g) receipt books shall be obtained from the Government Printer by requisition addressed to the Chief Supply Officer, which shall be prepared in quadruplicate by the officer making the requisition. That officer shall forward the original, duplicate and triplicate to the Chief Supply Officer who shall transmit the original and duplicate to the Government Printer. The Government Printer shall insert thereon the serial number of the books supplied, and return the requisition in original and duplicate together with the receipt books to the Chief Supply Officer, who after checking the stock received shall sign and return the original requisition to



the Government Printer and forward the duplicate to the Auditor General;

- (h) the Chief Supply Officer shall maintain a Stock and Issue register of receipt books;
- (i) supplies of receipt books shall be obtained from the Chief Supply Officer by requisition on the approved form which shall be prepared in quadruplicate and the original, duplicate and triplicate shall be forwarded to the Chief Supply Officer. Particulars of the books issued shall be recorded on the requisition, the triplicate of which shall be returned to the requisitioning department, the duplicate forwarded to the Auditor General and the original retained for record by the Chief Supply Officer. Requisitions shall be submitted at least 10 days before the books are required for use;
- (j) in order to exercise proper control over receipt books in their charge, collectors of revenue and accounting officers shall maintain a Stock and Issue register in which they shall record the issue to the officers to whom individual books are issued and the subsequent return of such books on completion. Where moneys have to be accounted for by different persons in a department separate receipt books shall be issued;
- (k) collectors of revenue and accounting officers shall from time to time cause a check of the stock of books on hand to be made by an



officer other than the one by whom the stock is kept;

- (l) receipt books shall be issued in their consecutive order and individual receipt forms in their numerical sequence. Officers responsible for receipt books shall ensure that the numbers of the receipts and their duplicates and triplicates correspond and are in numerical sequence. Any error discovered in the numbering shall be reported immediately to the supplying officer before the book is put in use;
- (m) receipt books sent by post, whether used or unused, shall be put in packages sealed with wax and registered;
- (n) collectors of revenue and accounting officers shall report to the Director of Finance and Planning, the Chief Supply Officer, the Accountant General and the Auditor General any loss of receipt books in their charge as soon as such loss is discovered, and shall cause a full investigation into the loss to be made forthwith. Lost receipt forms or books may only be written off on the authority of the Director of Finance and Planning who shall notify the Chief Supply Officer, the Auditor General and the Accountant General accordingly.

40. The Accountant General shall report to the Director of Finance and Planning any failure on the part of an



accounting officer or a collector of revenue to collect and duly account for any sums receivable by him. He shall also report any case in which he thinks that the revenue is falling unduly into arrears.

41. All officers charged with the collection of revenue or other moneys due to the Government shall furnish to the Director of Finance and Planning, Accountant General and to the Auditor General returns showing the state of the arrears at the end of September and March in each year. All such returns shall be furnished within 2 months of the date to which they relate, and if there are no such arrears a nil return shall be furnished.

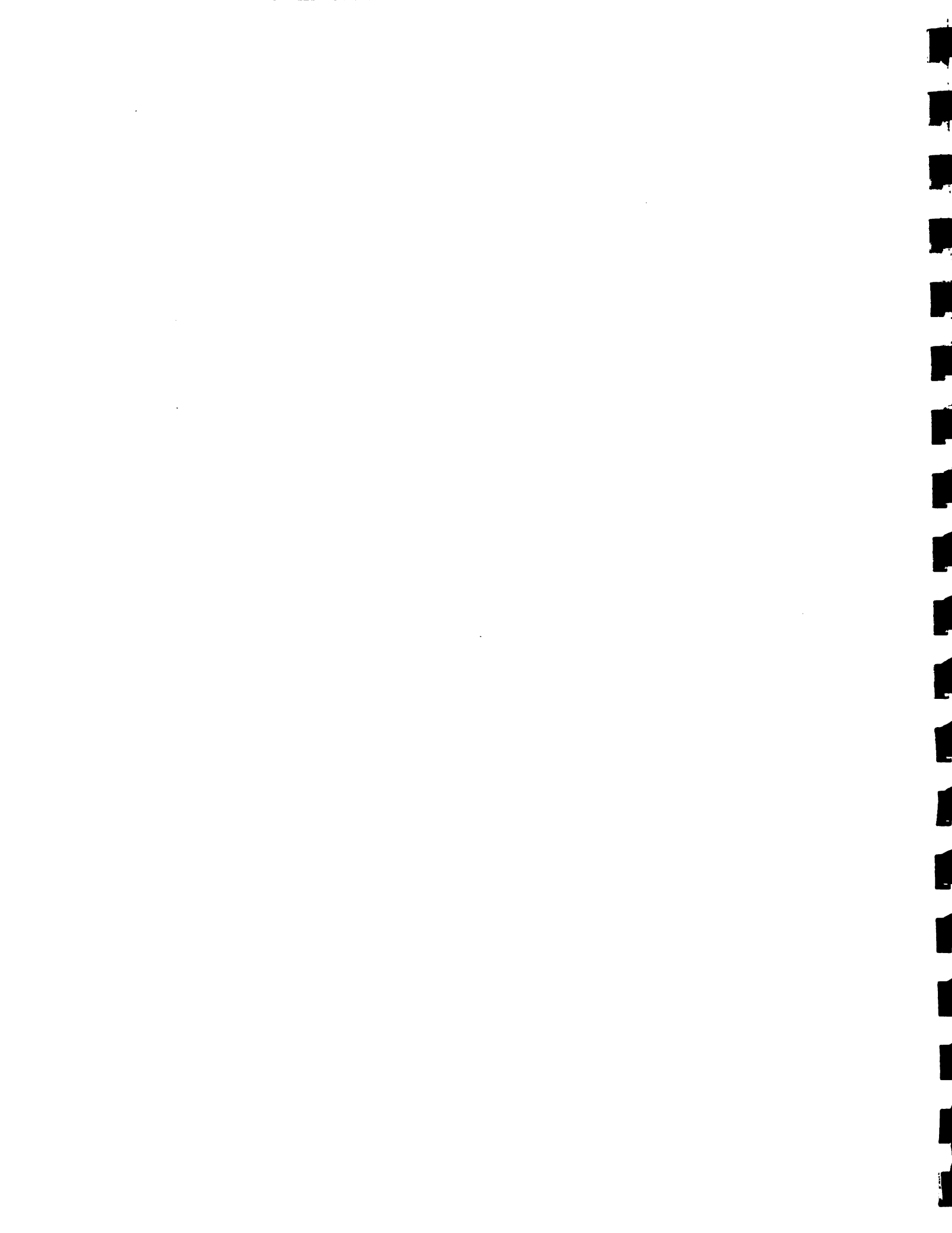
42. Refunds of revenue shall be charged against the appropriate revenue heads and subheads.

43. (1) Subject to paragraph (2) bills of exchange and promissory notes shall not be accepted in payment of revenue or other moneys due to the Government.

(2) A cheque shall not be accepted in payment of revenue and other moneys unless —

(a) in the case of a private cheque it is certified by the bank on which it is drawn, or the drawer is personally known to the officer receiving the cheque and there is no reason to doubt the validity of the drawer's cheque; or

(b) it is a cheque issued by a bank or drawn by a well-known company or firm in which



case such a cheque may be accepted without being certified.

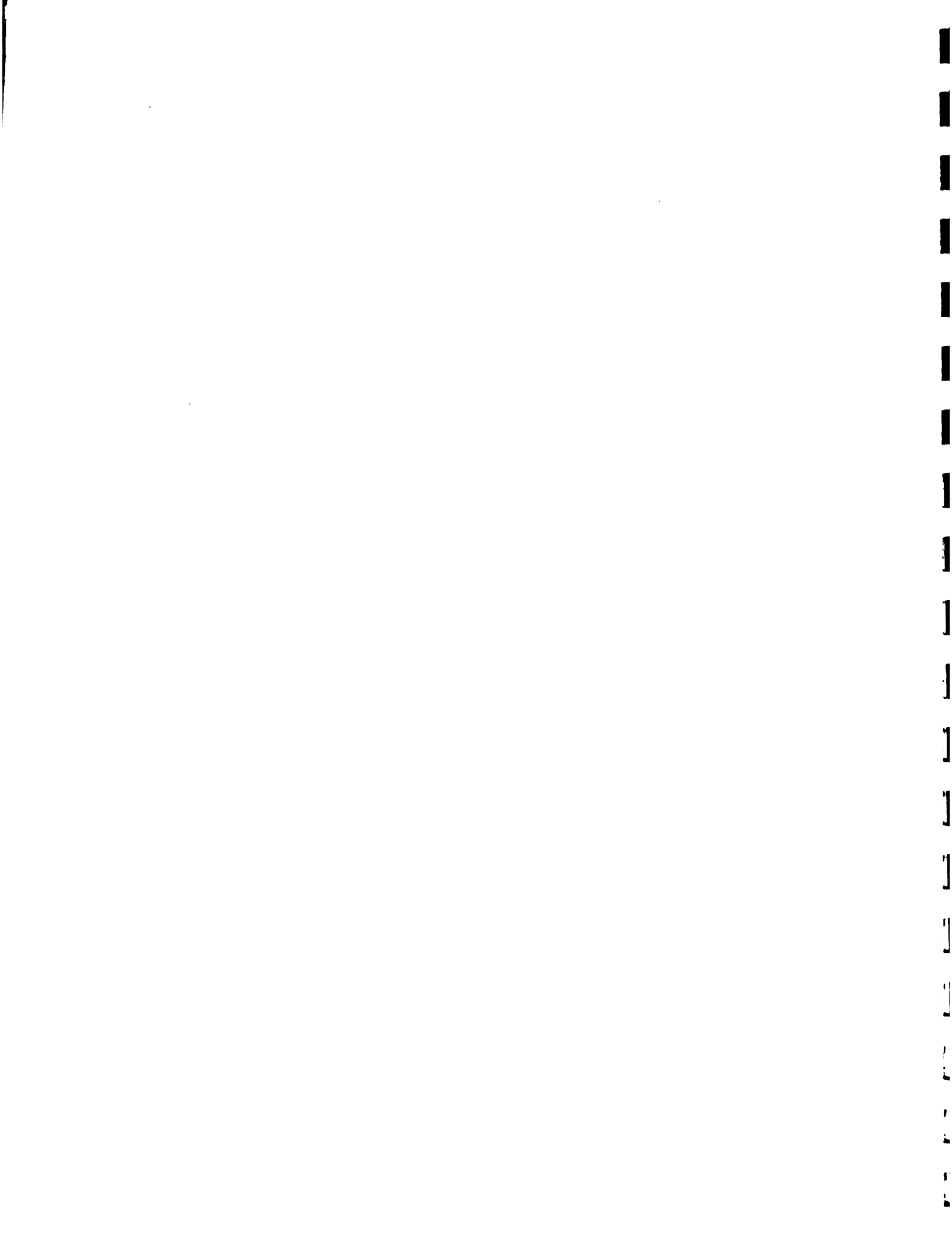
(3) Failure to observe the provisions of paragraph (2) and to exercise reasonable care may render the receiving officer concerned liable for the amount of the cheque in the event of its being dishonoured.

44. (1) If a cheque is dishonoured it shall be dealt with promptly in the prescribed manner and every precaution shall be taken to ensure that any service, supply or payment contemplated against the cheque is stopped.

(2) The fact of dishonour shall be reported forthwith to the accounting officer or the collector of revenue who after due investigation shall decide whether or not cheques from the same drawer may in future be accepted.

45. When a cheque credited to revenue or to a below the line account is returned dishonoured by the bank, the amount will be debited to the revenue head or the below the line account originally credited.

46. The accounting officer concerned shall make every effort to effect recovery of the amount at the earliest possible moment and shall, where necessary cause legal proceedings to be instituted. Where applicable a department register of dishonoured cheques shall be maintained. The register should be examined at least once a month by the responsible supervisory officer to ensure that clearances are pursued and recoveries effected.



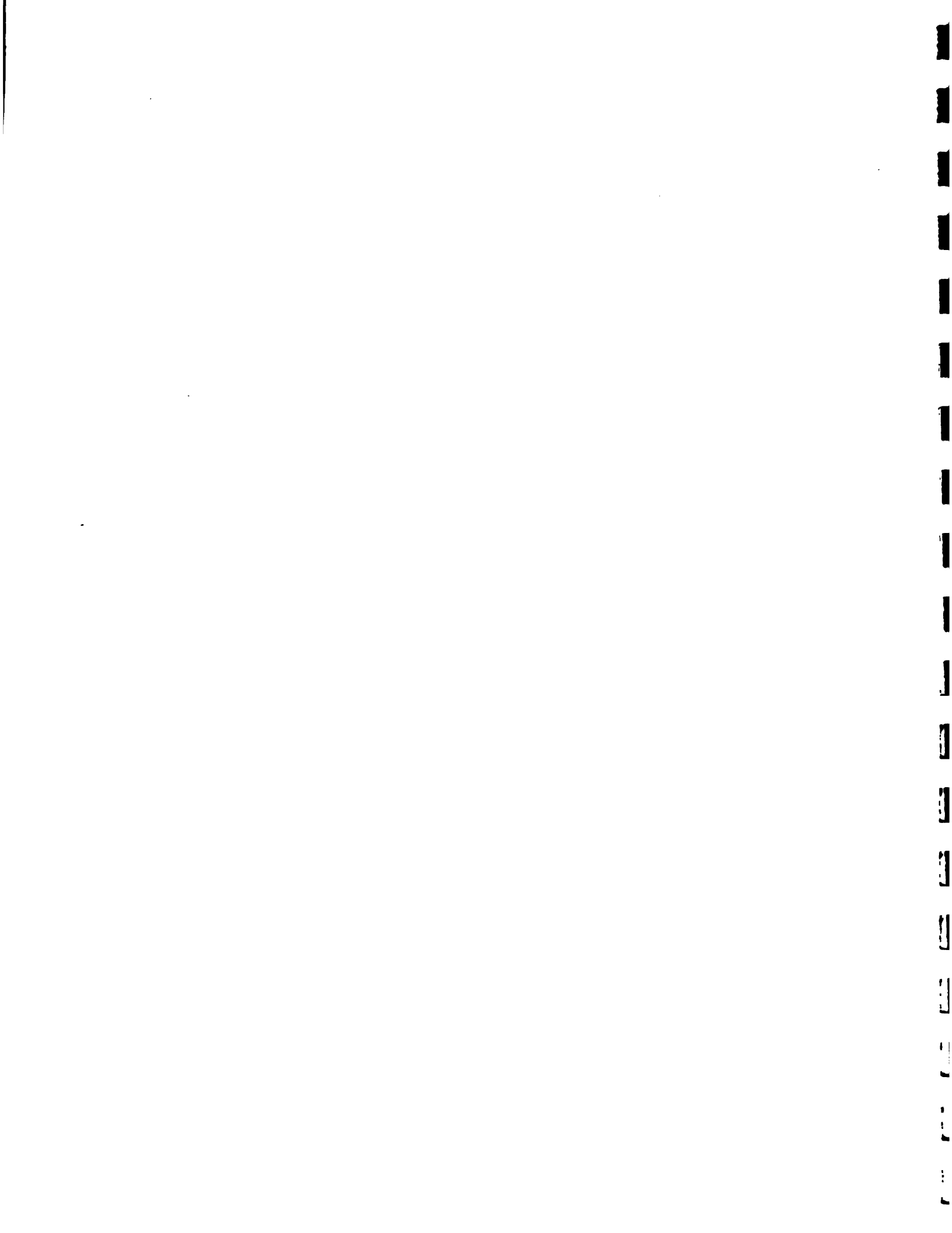
PART VII

Payment of Public Moneys

47. Subject to the Financial (Supplies) Rules, 1971 all claims against public funds for work done or services rendered or for supplies shall be presented for examination to the accounting officer or to the officer authorised to act on his behalf. Before signing the certificate on any voucher for payment the accounting officer or the officer authorised to act on his behalf shall satisfy himself –

- (a) that all claims made in pursuance of a contract are in strict agreement with the terms of the contract and that the charges in respect of all other claims are reasonable and proper;
- (b) that the computations, castings and validity of all such claims have been verified;
- (c) that the information furnished on the claim is correct in all particulars and that the supporting documents have been certified by the officers concerned;
- (d) that the claim is an appropriate charge against the head and item or account quoted on the voucher and that funds are available.

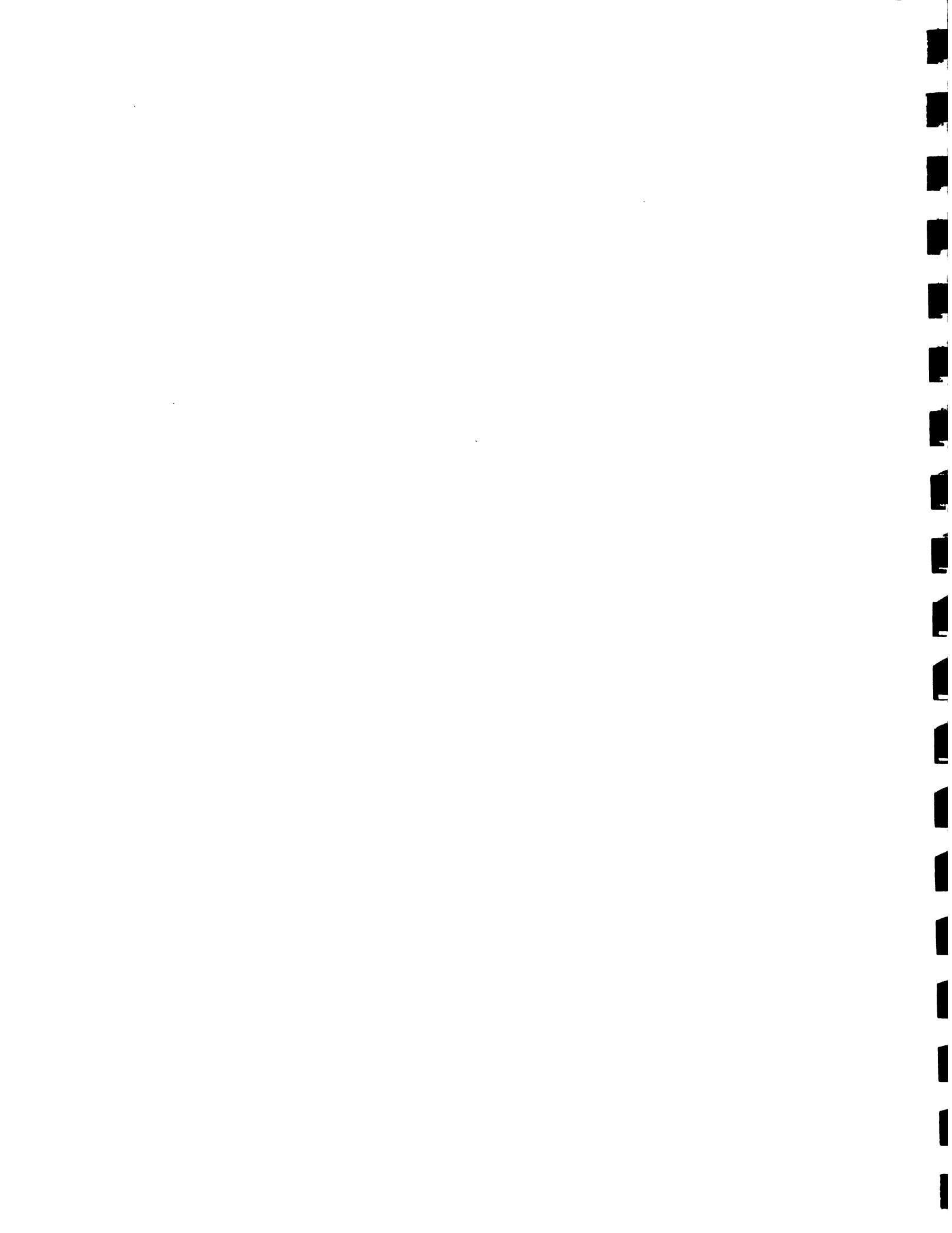
48. (1) A claim shall not be certified by the accounting officer or by an officer authorised by him under rule 47, but shall be certified by an officer authorised by the accounting officer for the purpose and who in this rule is referred to as "the certifying officer."



(2) The certifying officer shall ensure that —

- (a) the services specified have been duly performed;
- (b) the prices charged are either according to contracts or approved scales or are fair and reasonable according to current local rates;
- (c) authority has been obtained as quoted and that funds are available;
- (d) computations and castings have been verified and are arithmetically correct;
- (e) the persons named on the claim are entitled to receive payment;
- (f) stores purchased have been supplied and properly accounted for;
- (g) all authorised deductions from the amount payable have been made;
- (h) where applicable, the particulars of payment by lodgement to payee's bank account are noted on the claim.

(3) The notation required by paragraph (2) (h) shall be signed by the certifying officer.



(4) Every certifying officer shall, when certifying a claim, affix his signature and the date thereto under the words "Certified correct."

49. When a claim is in receipt of salary or pension the accounting officer or the Accountant General, as the case may be, shall ensure that all authorised deductions in respect of contributions, repayment of advances, remittances or other known liabilities are made.

50. (1) Unless the Accountant General otherwise directs, payment under this Part shall be made by payable order.

(2) For the purposes of these rules a payable order is an order addressed to the Accountant General signed by 2 officers authorised for the purpose requiring the Accountant General to pay to the person named in the order the sum specified therein.

51. Payment shall be made only to the person named in the voucher or to his authorised agent.

52. When payment is to be made to a person other than the person named in the voucher, the authority under which the payment is to be made shall be registered at the department and noted on or attached to the voucher.

53. Where the payee is unable to write, the mark in acknowledgement of receipt of payment shall be witnessed by 2 officers of the department of issue and where 2 officers are not available by 1 officer and some other responsible person.



54. Before payment is made the paying officer shall require the payee unless he is personally known to him to give proof of his identity.

55. (1) All overseas payments shall be made in such manner as the Accountant General directs.

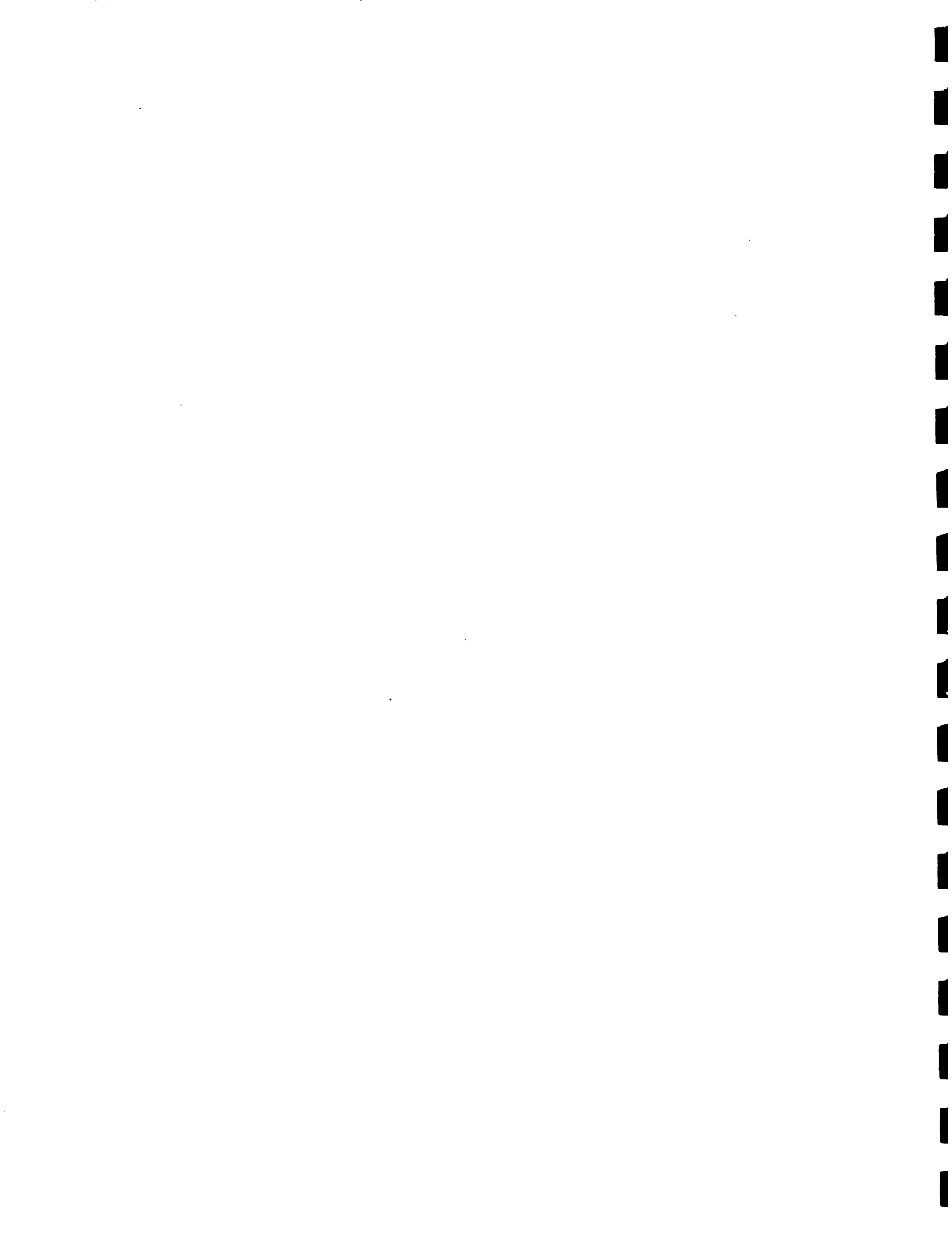
(2) With respect to overseas payments the Accountant General shall despatch vouchers or claims, as the case may be, to departments and departments are to be informed that the expenditure shown thereon will be charged to the appropriate head if the accounting officer does not reject the charge within 7 days.

56. All payment entries in the accounts shall be supported by vouchers in the approved form.

57. All vouchers shall contain full particulars of each service such as dates, numbers or invoices, rates, quantities and local purchase order numbers including, if applicable –

- (a) reference to contracts and details of previous payments made thereunder;
- (b) reference to any special authority including requisitions to incur expenditure;
- (c) the appropriate authority for expenditure made under authority of warrants and requisitions to incur expenditure.

58. Vouchers shall not be made out in favour of more than 1 person or firm except where persons are parties to a



contract or to 1 transaction, and the total amount of all vouchers shall be written in words as well as figures.

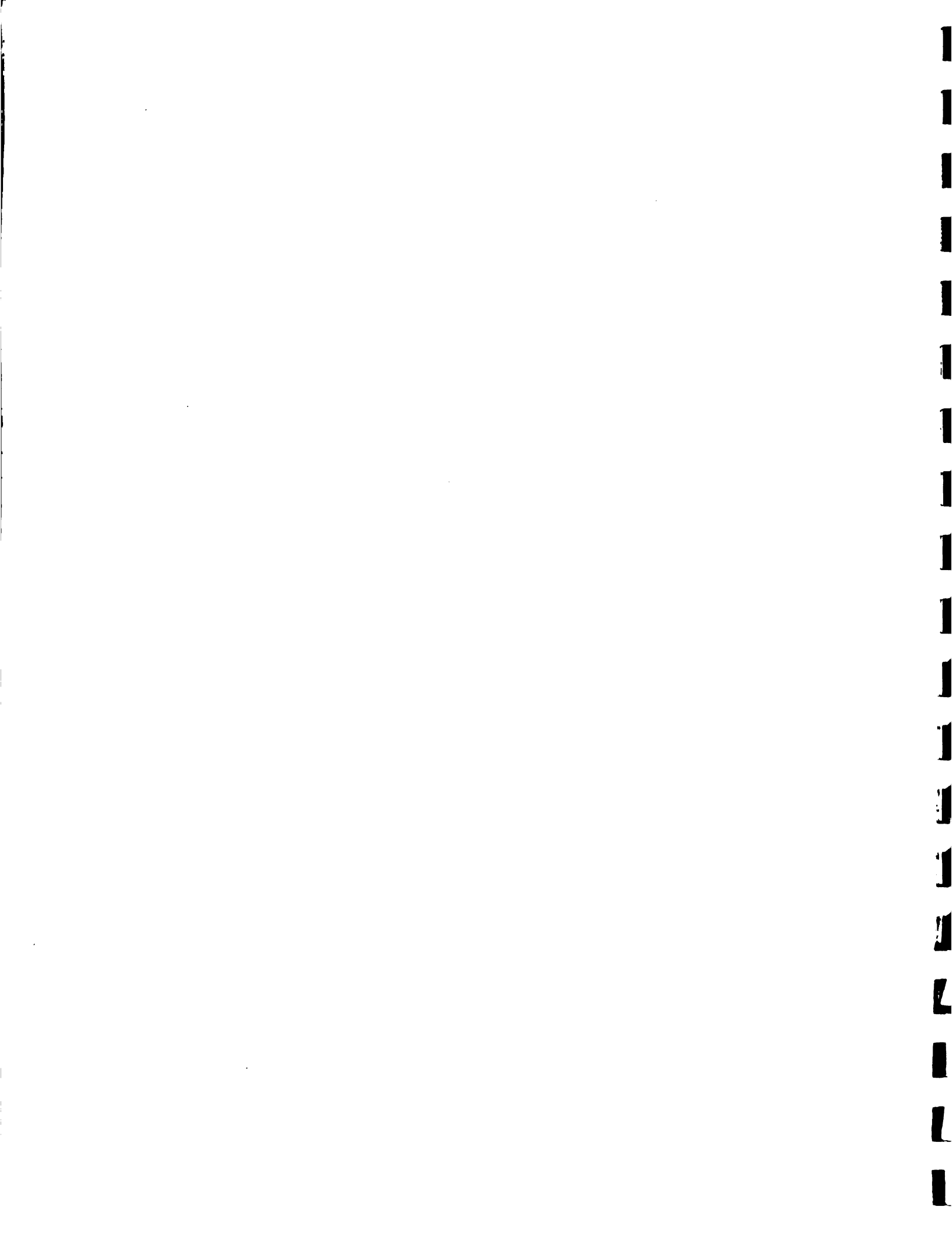
59. (1) All vouchers, pay sheets or claims which have been paid shall be retained by the department making the payment to support its accounts and may only be removed by the Auditor General temporarily for such examinations as he thinks fit.

(2) All vouchers or claims when paid shall immediately be stamped with the word "PAID".

60. (1) If a cheque, payable order or voucher is lost, prompt investigation shall be made into the circumstances of the loss, and it must be established immediately whether payment has been made.

(2) If fraud is suspected the accounting officer shall immediately report the matter to the Director of Finance and Planning, the Auditor General, the Accountant General and the Police, and where the accounting officer is satisfied that no fraud has taken place he shall submit a report on the circumstances of the loss to the Director of Finance and Planning, the Auditor General and the Accountant General.

(3) No cheque, payable order or voucher in replacement of the original may be prepared without the approval of the Accountant General and the accounting officer and such cheque, payable order or voucher shall contain a notation stating such particulars as may adequately identify the original. In the case of the loss of a cheque or payable order a 'Stop Payment' notice shall



immediately be issued to all banks and to the Accountant General.

(4) Bearer cheques shall not be used.

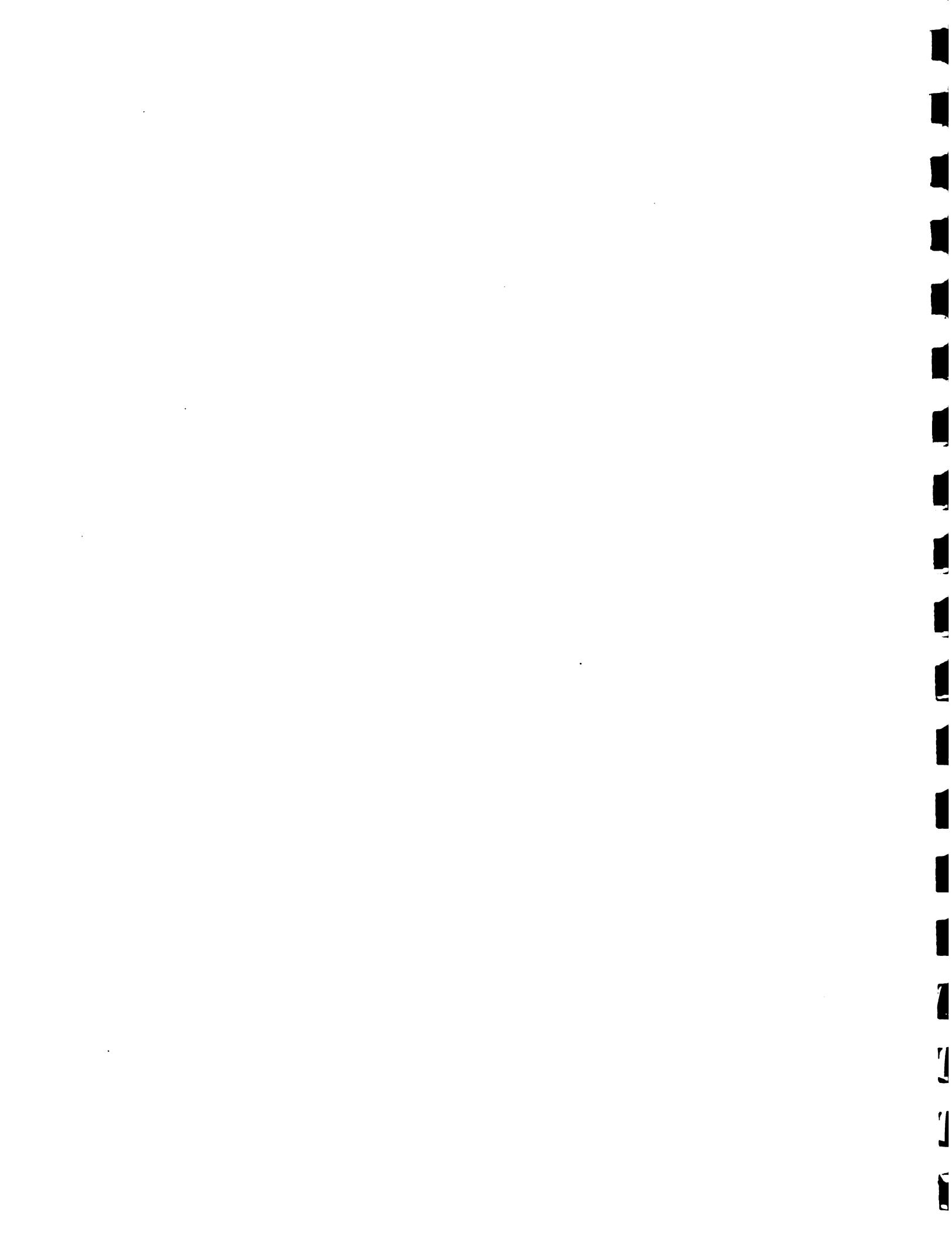
61. The signatures of authorised officers certify to the accuracy of every detail on a cheque, payable order or voucher. An advice of payment shall be issued with every payable order and shall contain full particulars of the service for which payment is being made.

62. (1) An accounting officer or his authorised representative is responsible for the assignment of a suitable officer for the paying of salaries and wages.

(2) If it is found to be impossible to distribute the whole of the money advanced for the payment within 7 days, the amount which remains undistributed shall be refunded to the Accountant General with a treasury receipt voucher showing the details of the refund.

63. All claims shall be processed in time for payment to be made within the financial year to which they relate.

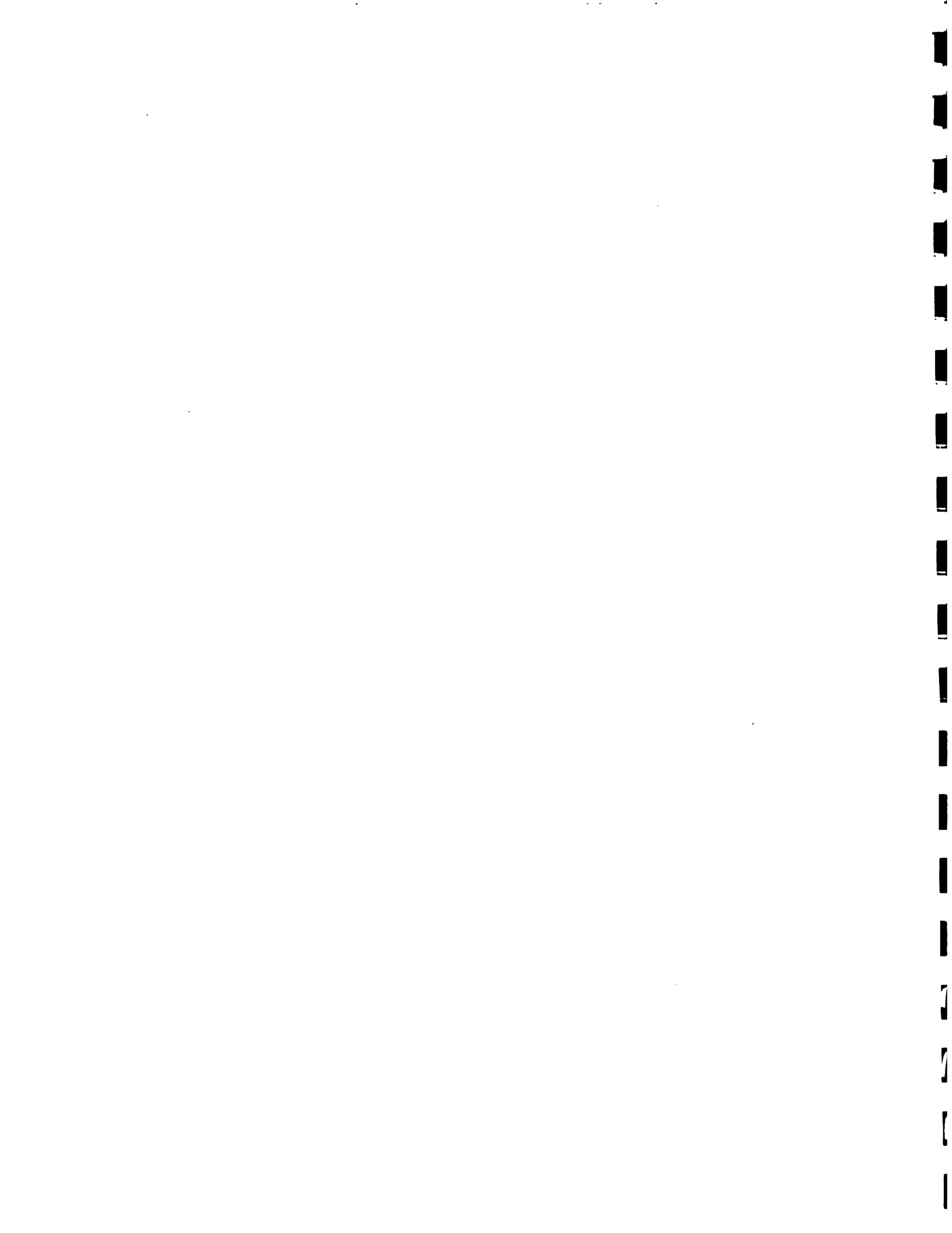
64. Adjustments in the accounts shall be made by adjustment voucher which shall be prepared in quadruplicate. All copies of the voucher form must be signed by the accounting officer of the creditor and debtor departments.



ANNEX IV-2

GOVERNMENT CONTRACTS REGULATIONS

STORES AND INVENTORIES REGULATIONS



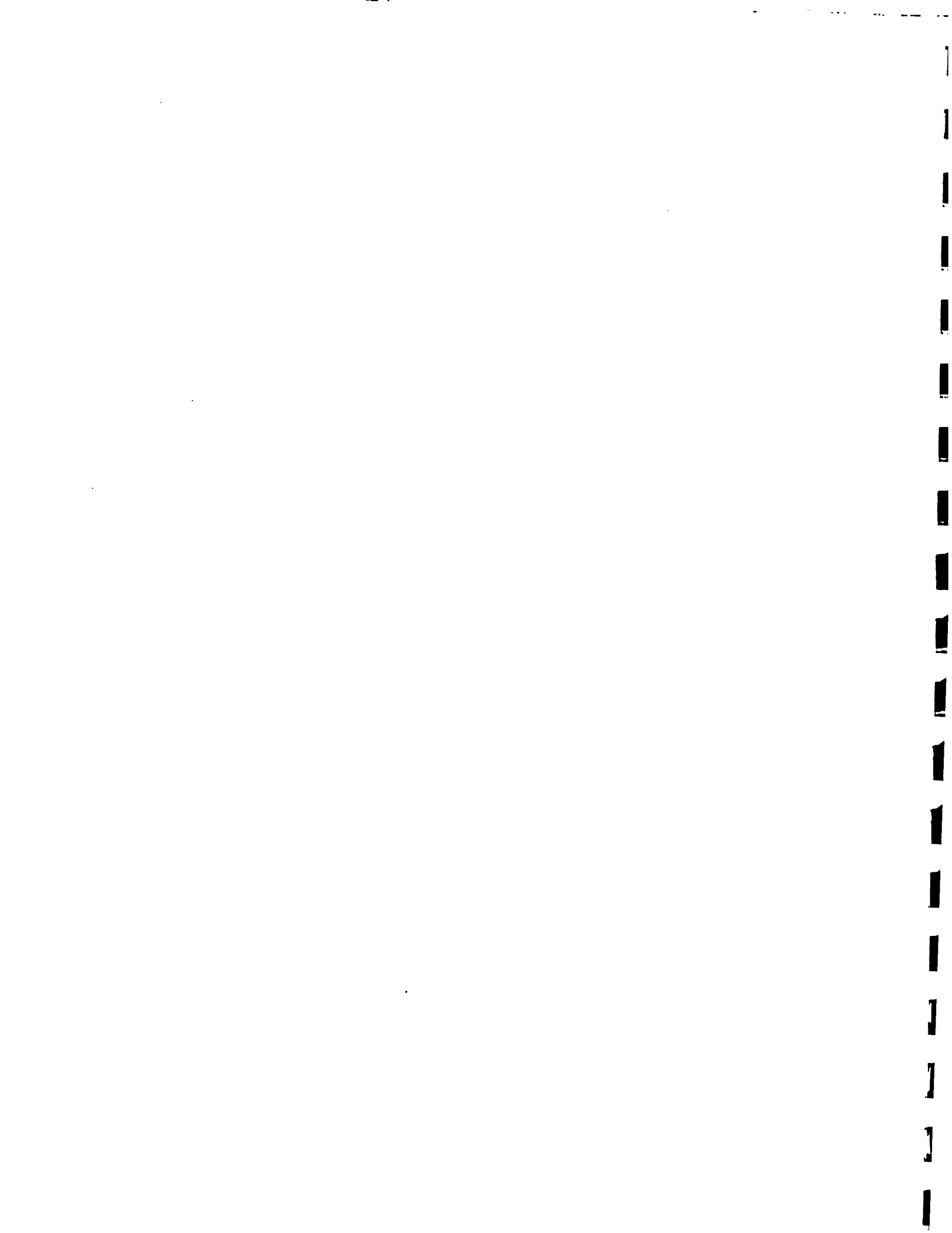
GOVERNMENT CONTRACTS

Relevant regulations from the Financial Rules, 1971.

124. For the purpose of this Part an accounting officer or an officer authorised by him for the purpose may enter into contracts on behalf of the Government for services, the undertaking of works and for obtaining supplies in accordance with rule 4 of the Financial (Supplies) Rules, 1971.

125. Petty Contracts of Job work involving expenditures not exceeding \$5,000 may be given out without tenders being invited and without the formality of a written agreement. It is the duty of the accounting officer or the officer authorized by him for the purpose to ensure that the price is the lowest possible in the circumstances and that the work is properly carried out in accordance with the arrangements made.

126. Expenditures in respect of the supply of goods for the undertaking of works or services in excess of \$5,000 but less than \$25,000 may be arranged without tenders being invited. Written quotations shall be obtained by the accounting officer before awarding the contract and a written agreement drawn up in a form approved by the Solicitor General or other legal officer in the Public Service nominated by him



As Agreement shall be entered into between the contractor and the accounting officer or the officer authorised by him for the purposed before any work under such agreement is commenced by the contractor. The agreement shall contain appropriate safeguards for the satisfactory completion of the work, and the officer making the contract is required to satisfy himself that it is the most economical method of getting the work done having regards to all circumstances.

127. Where the expenditure in respect of the supply of goods or the undertaking of works or services is in excess of \$25,000 tenders shall be invited by the department concerned and a contract, drawn up in a form approved by the Solicitor General or another legal officer appointed by him, shall be entered into between the accounting officer or the officer authorised to act on his behalf and the successful tenderer.

128. (1) A register of contracts shall be kept in the department concerned; each contract being given an identifying number. Contract numbers shall be attached to the certificates showing that the payments are made in accordance with the contracts and that the work has been satisfactorily completed. Where payment is made on account, the certificate attached to the vouchers supporting such payment shall also state the value of the work already completed if it is in excess of the payment made on account.



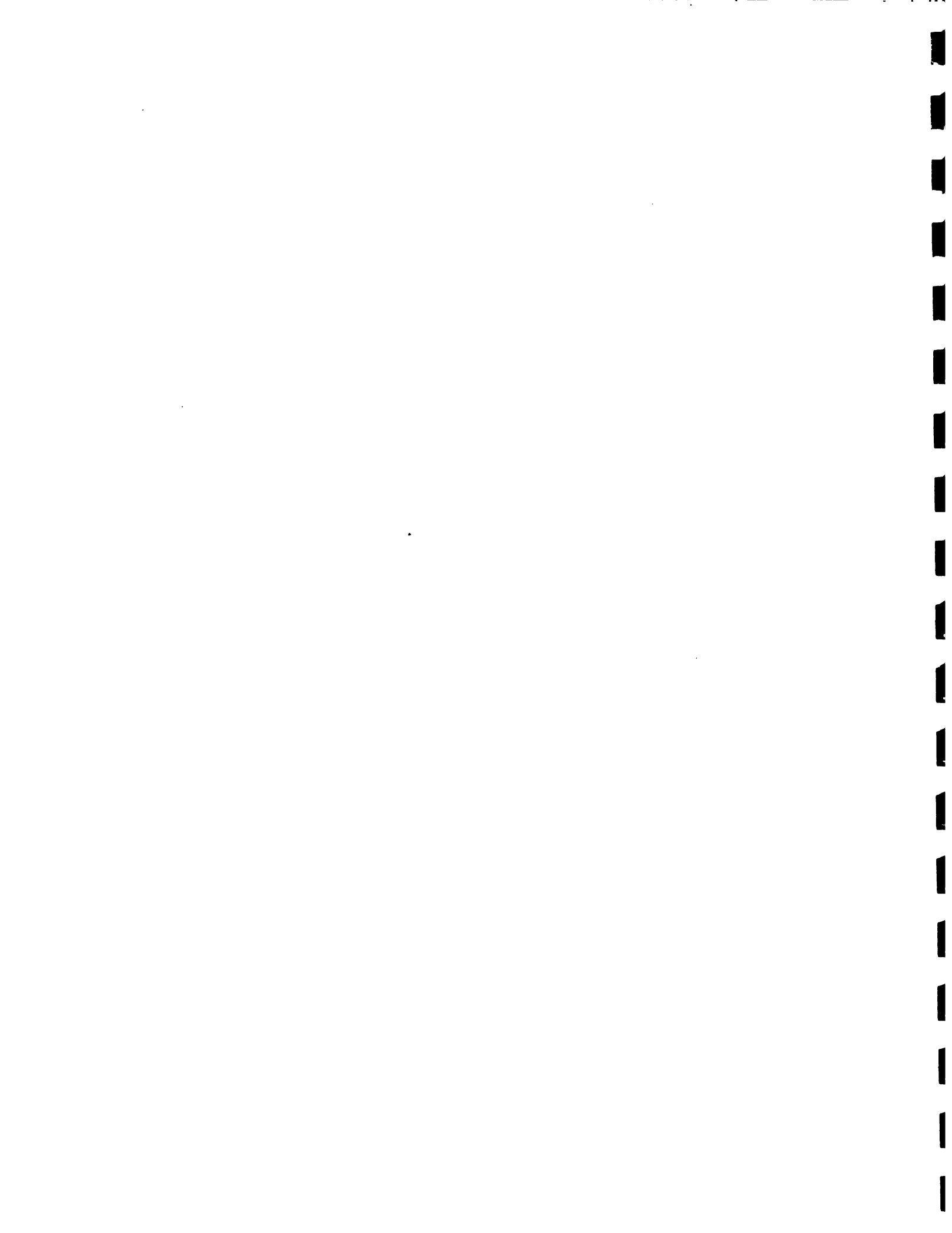
(2) Services shall not be divided in any way so as to reduce artificially the cost of any contracts below the limit of \$25,000.

129. (1) Subject to paragraph 2 for the purpose of this Part, there shall be a Committee to be known as the Tenders Committee which shall consists of:

- (a) Chief Supply Officer
- (b) Solicitor General or another legal officer in the Public Service nominated by him.
- (c) 5 other Public Officers appointed by the Minister.

(2) Notwithstanding paragraph 1 where funds to be expended by Government are borrowed from an International Financial Institution, there shall be constituted a special Tenders Committee consisting of -

- (a) the persons appointed under paragraph 1(a), (b), (c) and
- (b) Such other persons not exceeding 5 as the Director of Finance and Planning may, having



regard to the obligations of Barbados under the Agreement relating to the loan, with the approval of the Minister, appoint.

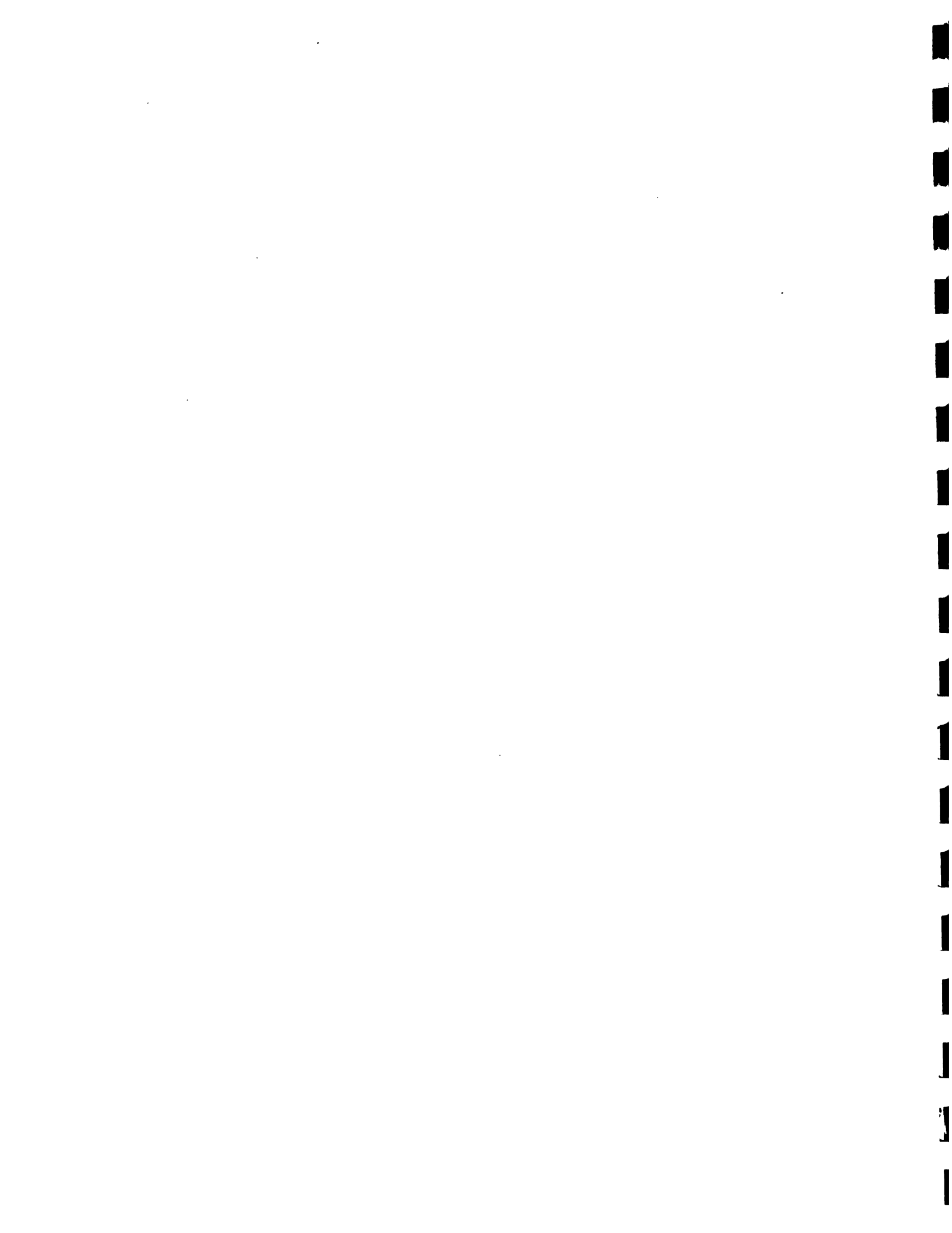
130. The Chief Supply Officer shall be Chairman of the Committee and the Committee shall, at its first meeting in each financial year, elect one of its number, other than the Solicitor General or another legal officer in the Public Service nominated by him, to be the deputy chairman.

131. Of during the course of a financial year the officer elected to be deputy chairman becomes ill or is absent from Barbados or is otherwise unavailable for a period exceeding 3 months, the Committee may elect another member to be the deputy chairman for the duration of the absence from office of the member.

132. The Director of Finance and Planning may appoint a public officer to be secretary of the Committee.

133. (1) (a) At any meeting of the Committee 4 members of whom the Chairman or deputy chairman shall constitute a quorum, and

(1) (b) The special Committee two-thirds of the members of which the Chairman or Deputy Chairman shall be one, shall constitute a quorum.



133. (2) The Chairman or Deputy Chairman where he presides at a meeting shall in the case of equity of votes have a second or casting vote.

134. (1) Subject to rule 135 tenders shall be invited from members of the public by the publication in one or more newspapers in Barbados of a notice containing the particulars required to be stated by rule 137.

(2) No such notice shall be published without the consent of the chairman who may, in his discretion, fix a time and date to be specified in the notice by which tenders shall be submitted.

135. In the case of a contract for the supply of goods or materials or the undertaking of any works or services in respect of which the committee is satisfied that there are not more than 7 contractors in Barbados capable of tendering for the undertaking of such works or services to justify the publication of a notice required by rule 135, such notice need not be given, but in such cases each of such contractors shall be invited by letter to submit a tender.

136. The notice required by rule 134 need not be given if the accounting officer is satisfied that -



(a) the work to be executed or the goods or material to be supplied consist of repairs to or parts for existing machinery or plants but in such case a written quotation shall be obtained and approved by the accounting officer.

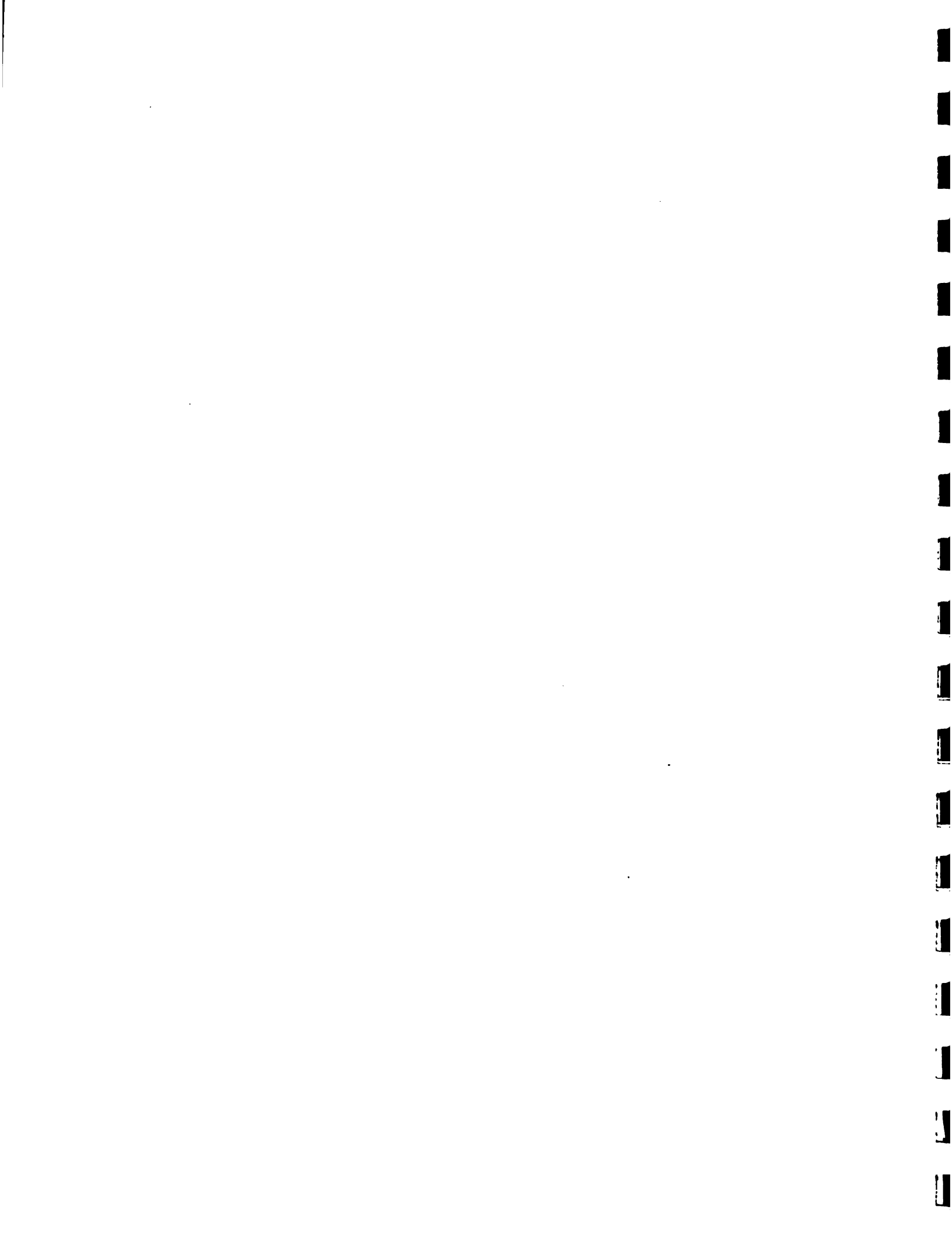
(b) the goods or materials to be purchased are on sale at public auction.

137. (1) Where in pursuance of this Part tenders are invited, whether by public notice or letter, every such notice or letter of invitation shall -

(a) state that each tender must be submitted in a sealed envelope which must bear the words "Tenders For....." followed by the subject to which it relates;

(b) state that the envelope containing the tender shall be addressed to the chairman of the Committee to reach him by such time and date as may be specified in the notice or letter, as the case may be;

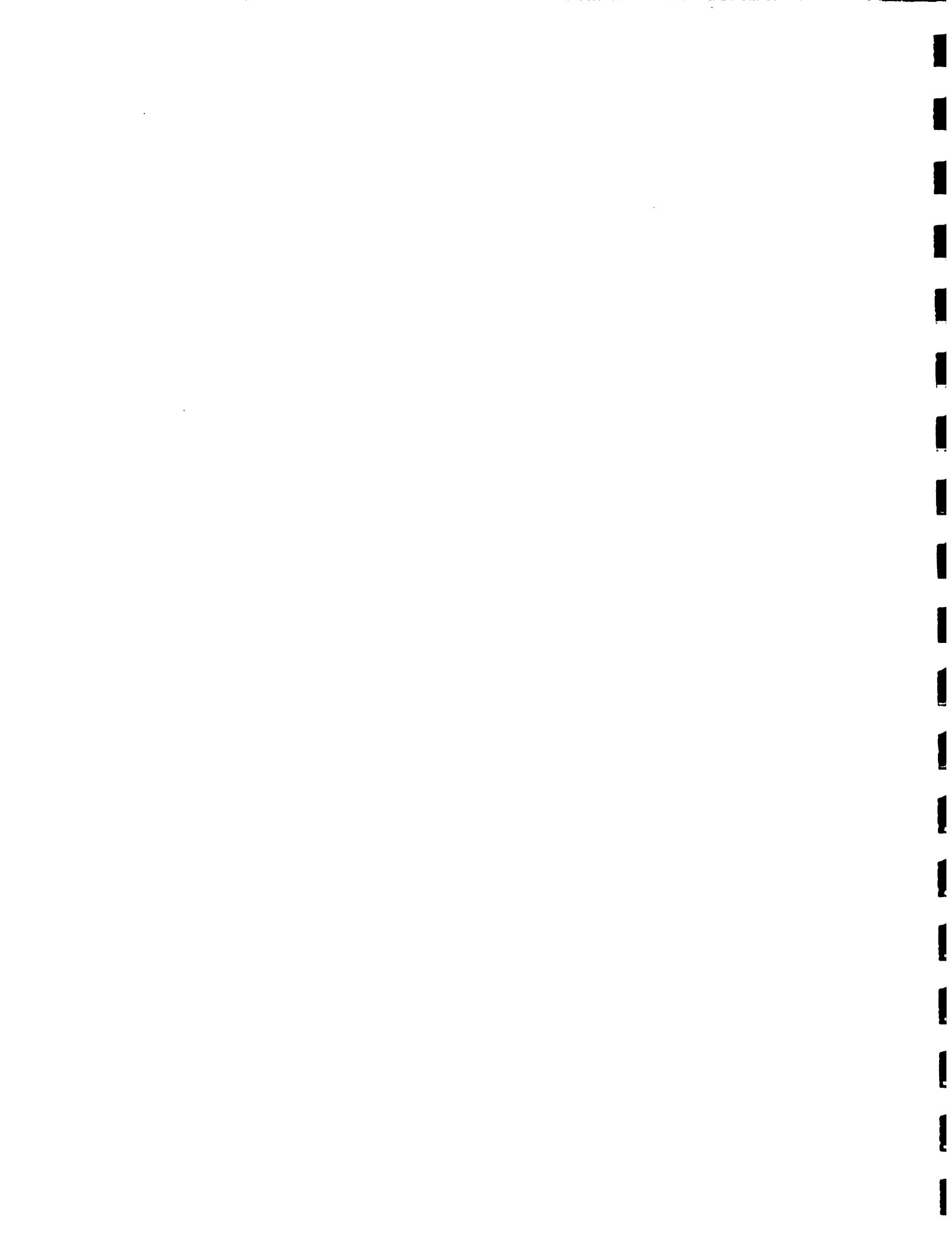
(c) contain a sufficient description of the articles required or of the works of services



to be undertaken, the times, if any, within which such articles are required or such work or services are to be undertaken, and shall whenever necessary also contain the place and time at which additional information relating thereto can be obtained;

- (d) state the form or manner in which a tender is to be made;
- (e) state that the Labour clauses (Public Contracts) Act, 1952 shall, in so far as the same is applicable to the subject of the tender, apply to any contract made in respect of the tender;
- (f) state the place where the tender is to be submitted;
- (g) state that no tender will be considered unless it complies with the conditions set out in the notice or letter of invitation

(2) Where any additional information is required to be furnished pursuant to paragraph (1) (c) the accounting officer or the head of department concerned shall furnish such information to the chairman of the Committee.

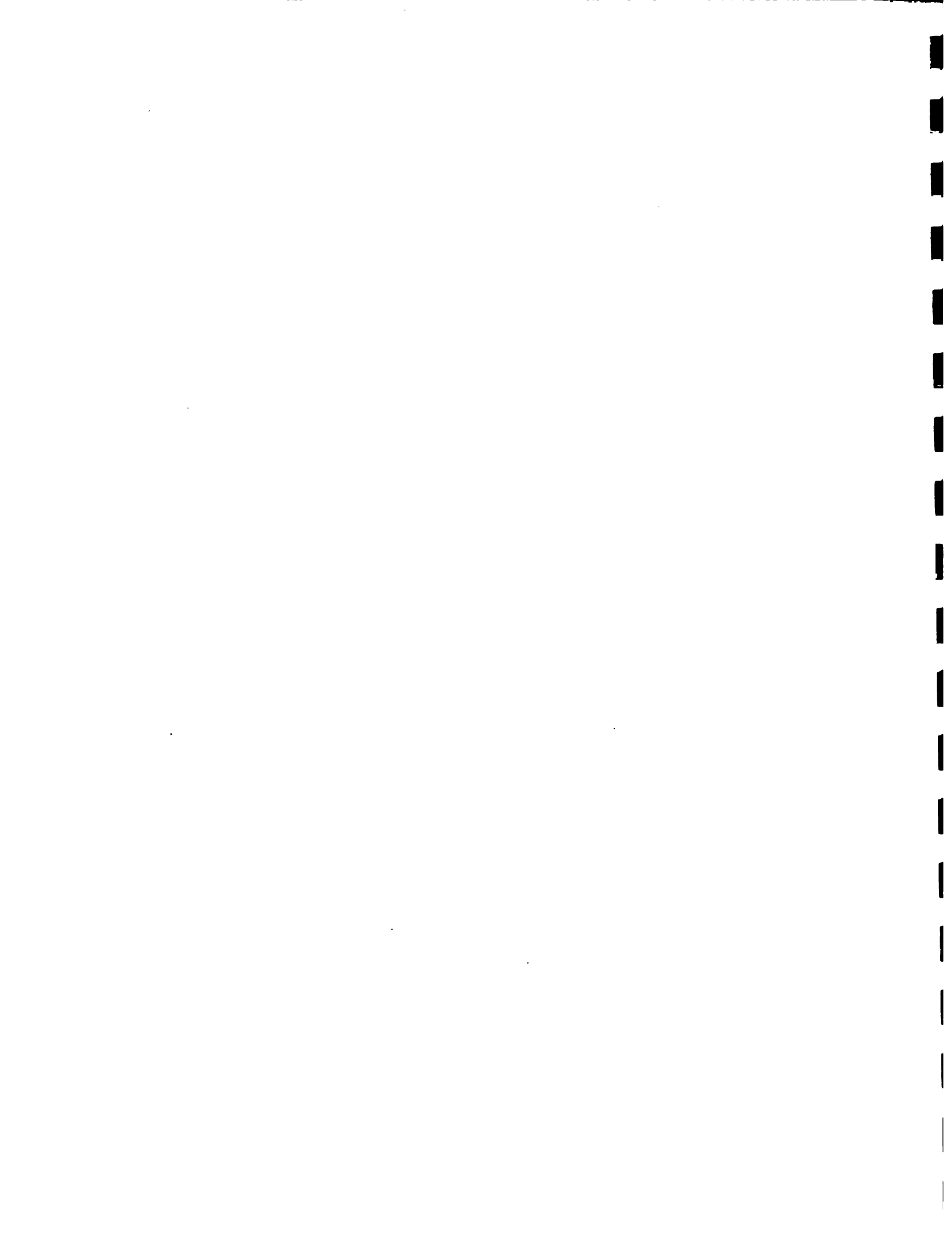


(3) No tender shall be considered by the Committee unless it complies with the conditions set out in the notice or letter of invitation.

138. (a) Where in the opinion of the Cabinet the circumstances require that certain goods or services of a specialized nature not normally available in Barbados be procured otherwise than by invitation to tender, the Cabinet may, notwithstanding anything contained in this Part, authorise such goods or services to be procured through direct open negotiation to be conducted under such arrangements as it may direct.

Every written contract made under these rules, shall without prejudice to any other matter or thing which is deemed fit to include therein, specify -

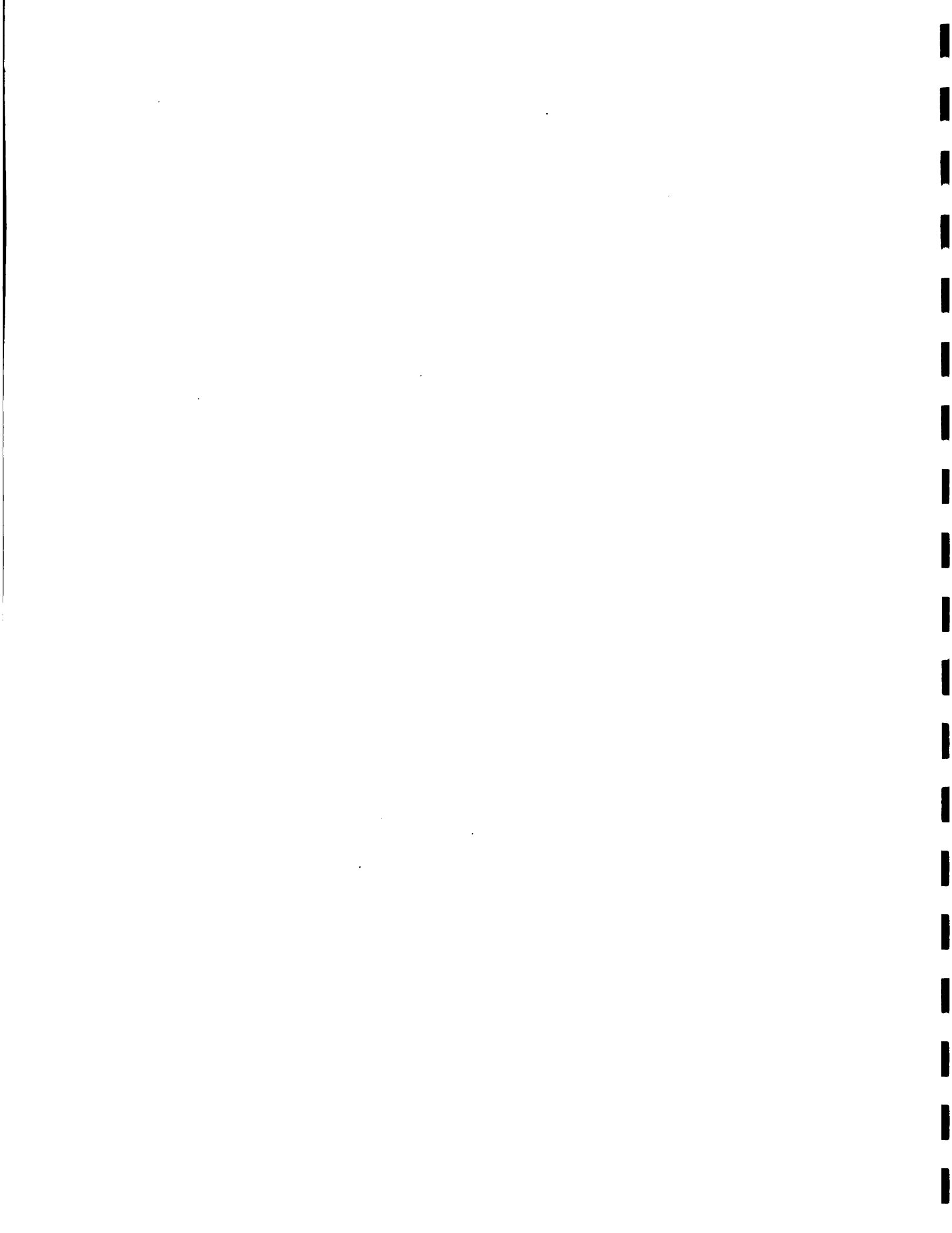
- (a) the materials, work, matter or things to be furnished, had or done;
- (b) the price to be paid, with a statement of the discounts or other deductions;
- (c) the time or times within which the contract is to be performed.



139. Sureties for the performances of a contract shall be required in respect of all contracts made under these rules unless the contract is for the supply of material or goods which will be received and examined or tested before payment is made.

140. When a surety is required in pursuance of rule 139 the tender notice or letter of invitation shall state that the department concerned will require a surety -

- (a) by way of a deposit with the Treasury of a sum of money or approved securities to the value of not less than 10 per cent of the contract price; or
- (b) by way of a bank or accredited insurance company whose liability shall be not less than 10 per centum of the contract price. The cost of obtaining such a surety shall be the responsibility of the contractor, who need not specifically make arrangements for sureties unless and until his tender has been accepted; or
- (c) by way of satisfactory personal sureties.

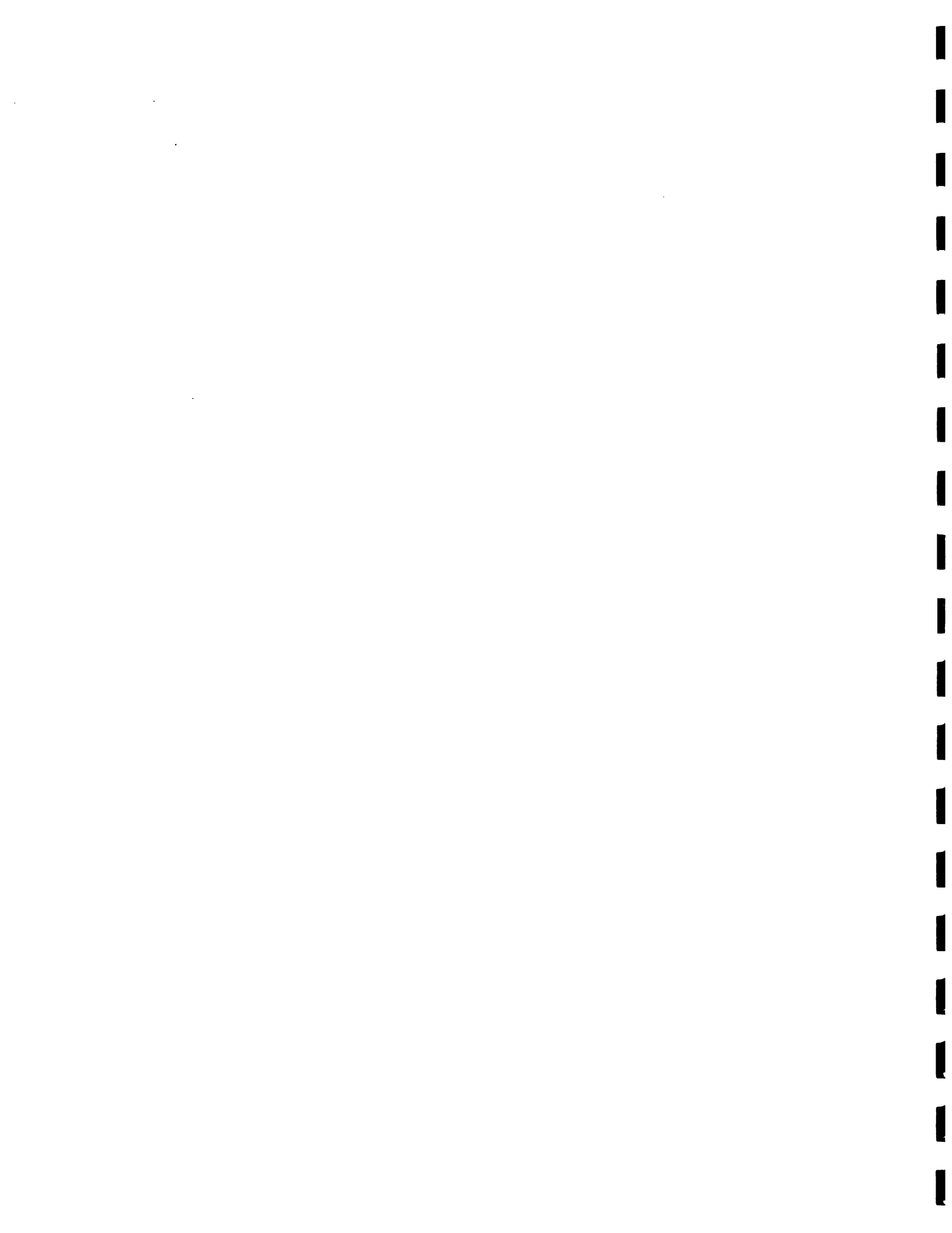


141. In every written contract made under these rules, a clause shall be inserted providing that the contract may be cancelled in cases where there is evidence that -

- (a) the contractor or his agent has offered or given to any person any gift or consideration or any kind as an inducement of regard for doing or omitting to do, any act in relation to the obtaining or execution of the contract;
- (b) the contractor has shown favour or disfavour to any person in relation to the contract;
- (c) the contractor or his agent in relation to any Government contract has committed an offence under the Prevention or Corruption Act, 1929.

142. The Committee shall, at the officer of the chairman or at such other place as the chairman may approve, cause to be kept specially constructed boxes in which all tenders shall be placed.

143. (1) Each box shall bear the inscription "Tender Box" and the door therefore shall have two independent locks. The key for one lock shall be kept by the chairman of the Committee and the key for the other lock shall be kept by such other member of the Committee as the Committee may decide.



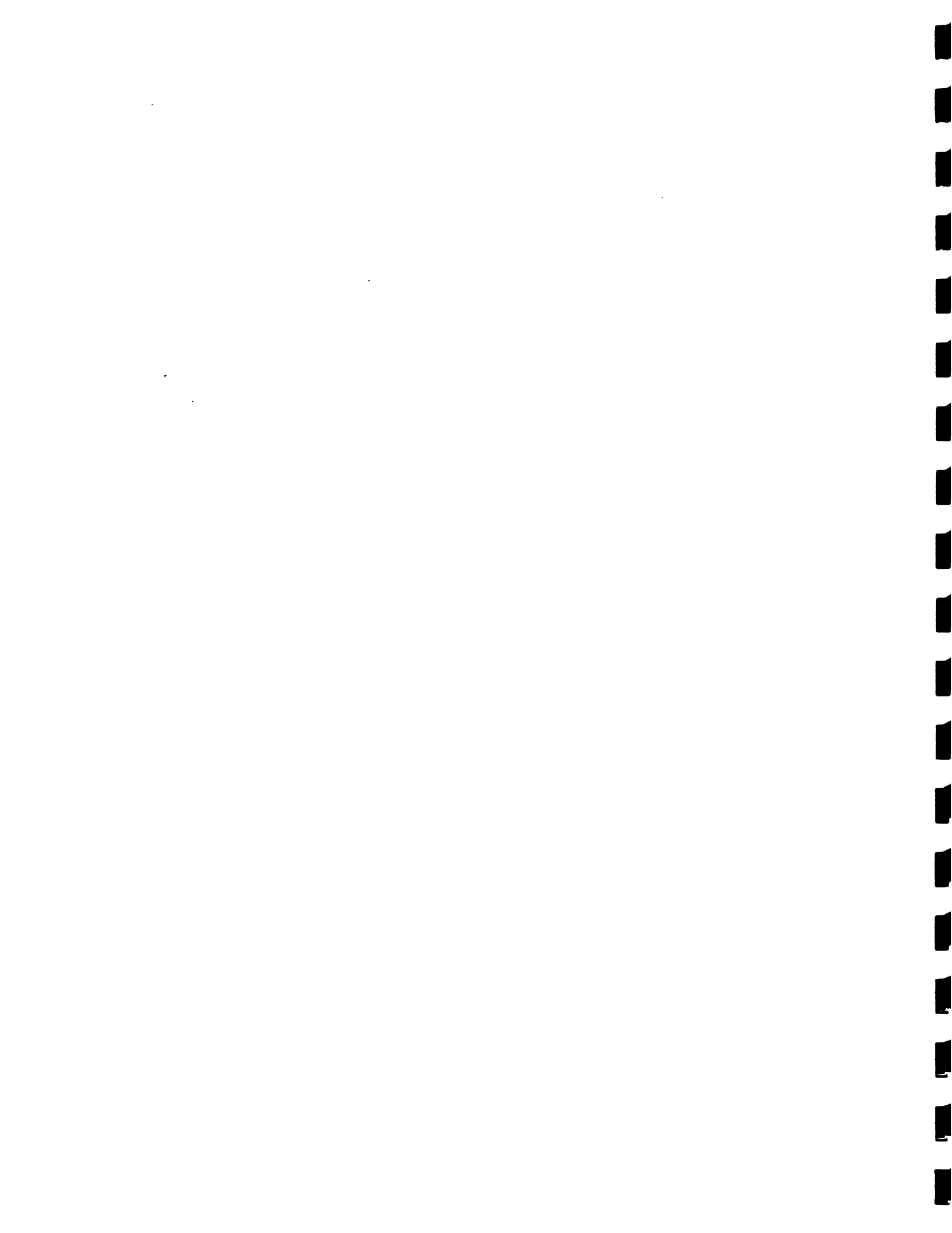
(2) Each box shall be fitted with a sliding panel to cover the opening provided for the insertion of envelopes containing tenders and the panel shall be locked by the secretary of the Committee immediately after the time fixed for the closing of the tender.

144. (1) On the date fixed for the opening of tenders the chairman and the other members by whom a key is kept pursuant to rule 143 (1) shall unlock the box and remove and open the tenders found therein.

(2) The chairman and such other members of the Committee shall initial the tenders so found and shall cause a note to be taken of the number of tenders and such further information as the Committee may require.

145. After the tenders have been opened the Committee shall at such time as may be necessary or expedient consider the tenders received.

146. After the closing date the Committee may, if it thinks fit, seek from the appropriate department information or advise on any aspects of a tender.

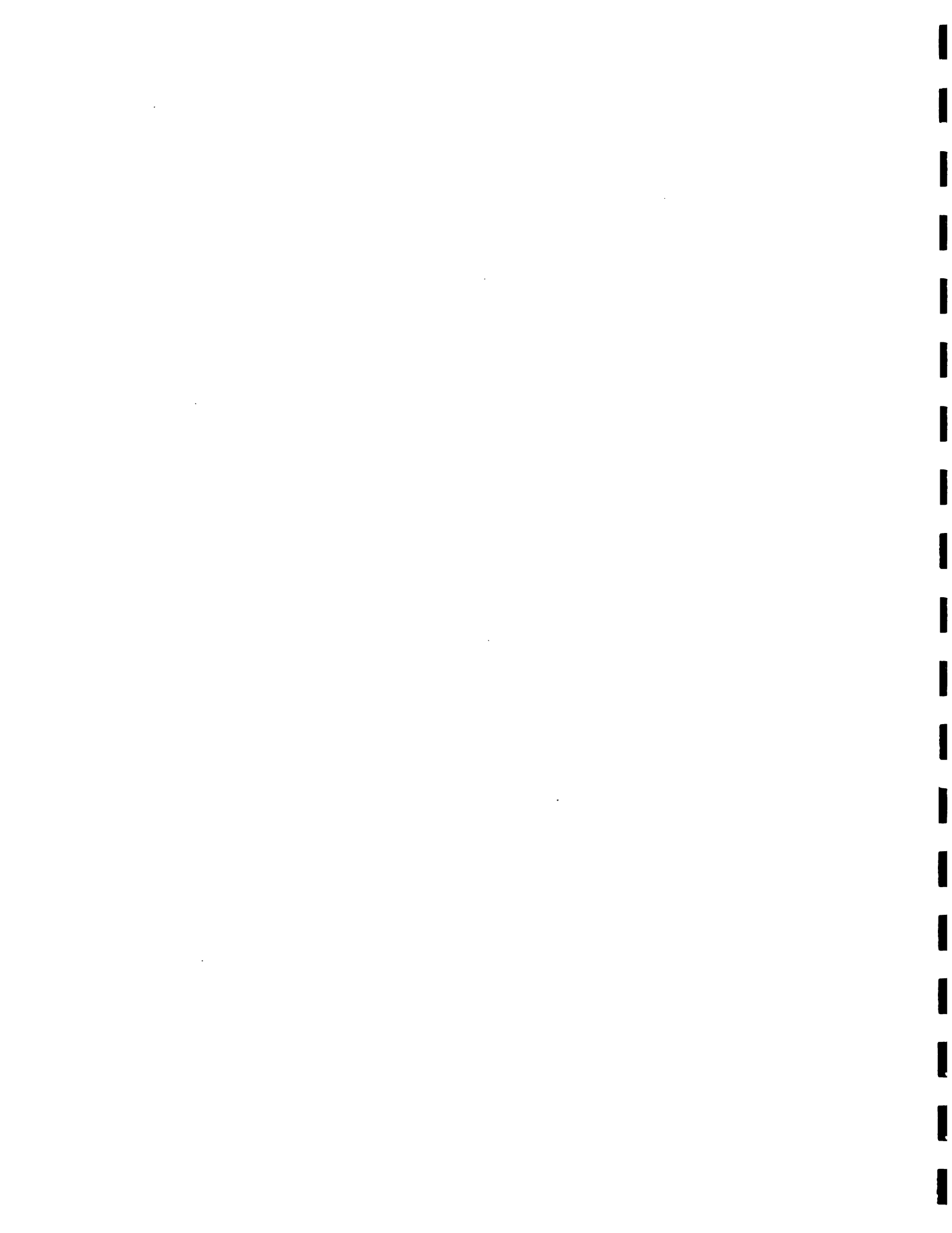


147. The Committee may invite any person who has submitted a tender to attend an interview, and in all such cases the department concerned shall be represented by an officer at the interview.

148. The Committee shall send the tenders and its recommendation thereon to the head of department who shall submit the recommendation to the Minister for acceptance. If the Minister does not accept the recommendations of the Committee, the matter shall be submitted to Cabinet for final decision.

149. When a tender has been accepted the department concerned shall give written notice of its acceptance to the person who submitted the tender and shall inform him by the said notice, where appropriate, that he is required to enter into a formal contract with the Government. A formal contract shall be prepared and shall be in such form and shall contain such terms, conditions and provisions as any be considered necessary.

150. Every public officer concerned in the administration of these rules shall regard and deal with all documents and information relating to the functions and decisions of the Committee and confidential.



STORES AND INVENTORIES

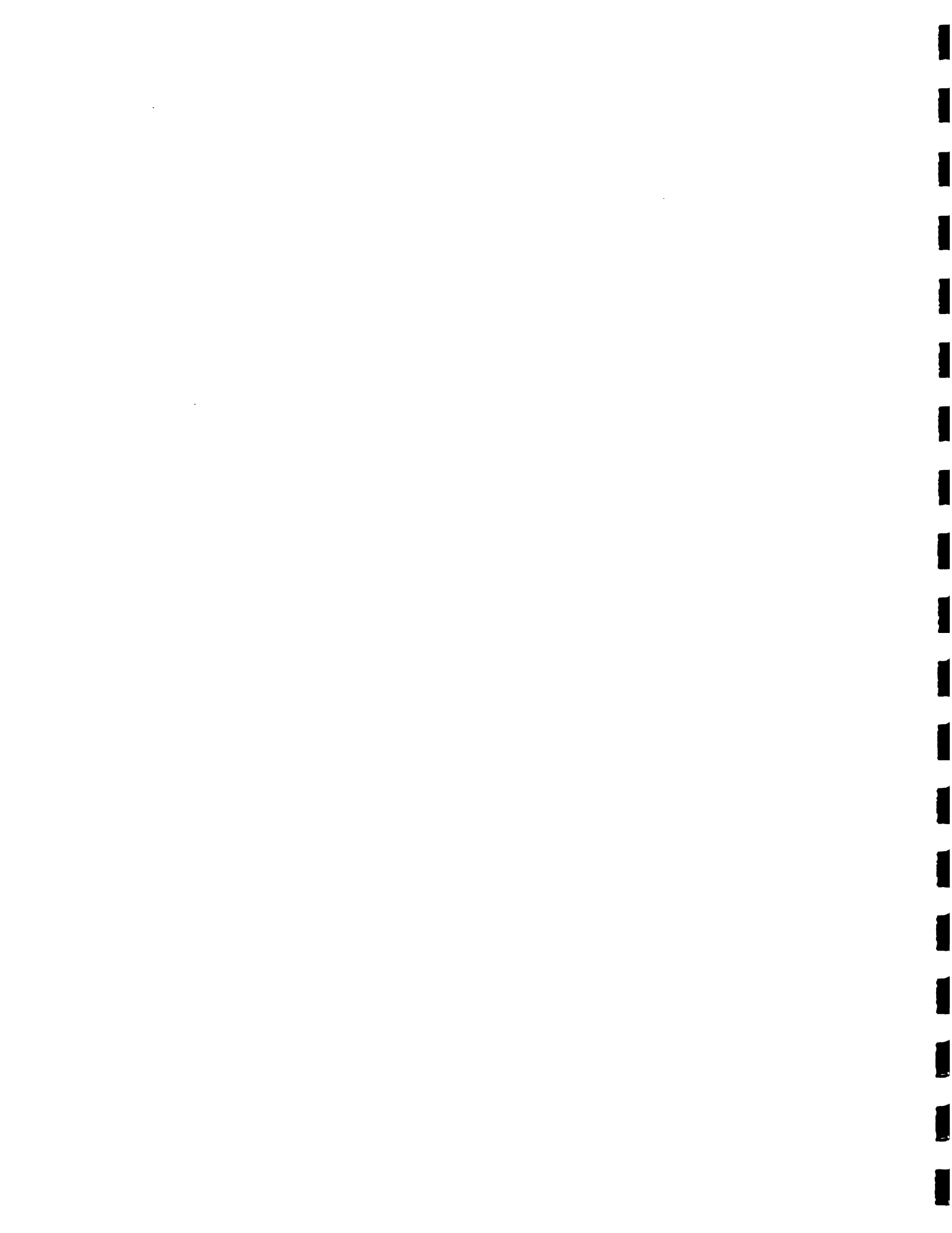
The Rules governing Stores and Inventories range from article 109 to 123 in the Financial Rules, 1971.

109. Every public officer is personally responsible for any Government property under his control or in his custody.

110. A complete record of receipts and issues of stores shall be kept and such record shall be kept up to date receipts and issues shall be supported by appropriate documents.

111. Notwithstanding the provisions of the Financial (Supplies) Rules, 1971, an accounting officer may issue a local purchase order for services, the undertaking of work and for supplies of such total value as the Minister may approve.

112 (1) Orders for articles required from local suppliers shall be made by a Local Purchase Order prepared in triplicate. This Order shall consist of 3 sheets marked respectively "Original:", "Duplicate" and "Triplicate" bound in books of 100 or 50 orders. The originals and duplicate shall be detached and sent to the supplier by the triplicate shall be left in the book. The original shall be returned by the supplier together with his bill, but he shall retain the duplicate.

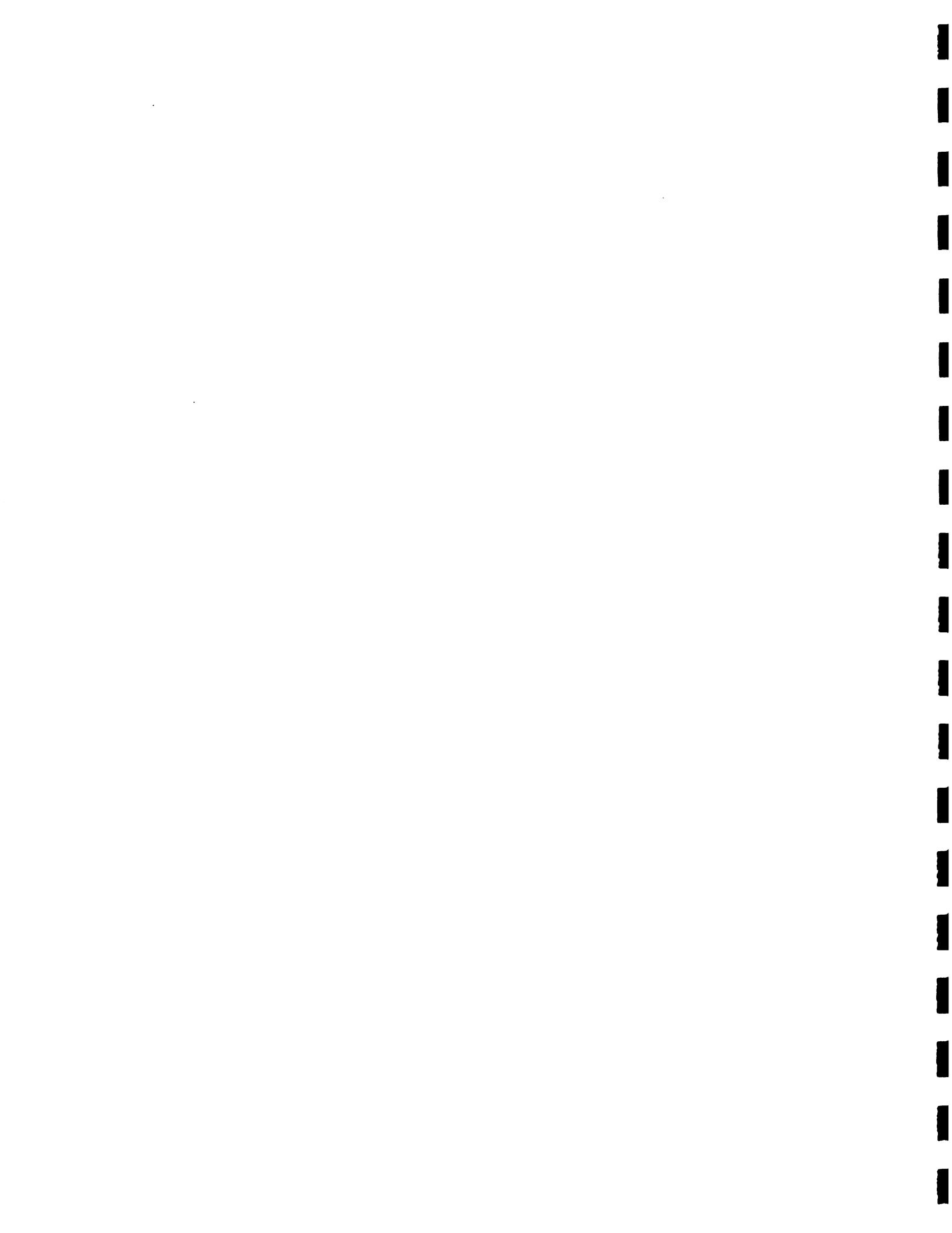


(2) Subject to paragraph (4) the original purchase order shall be attached to the pay voucher which shall also be supported by the supplier's bill or itemised statement and in no case shall any such voucher be passed by an accounting officer for payment unless supported by the original Purchase Order. The number on the voucher, payable order and cheque shall be quoted on the triplicate sheet of the purchase order.

(3) The use of Local Purchase Order of suppliers, but may conveniently include requisitions for services such as repairs to furniture and typewriters.

(4) In any case where the original purchase order is not returned by the supplier or cannot be produced, a fresh purchase order shall be completed in triplicate. A note shall be made on the triplicate copy of the purchase order originally used to indicate the number of the new purchase order, which shall also be suitably endorsed on all 3 copies to indicate that it is issued in place of a previous purchase order. If the articles have already been supplied the endorsement shall include a statement to that effect.

(5) In the preparation of purchase order carbon paper shall be used as in the case of receipt books. Appropriate cross references shall be made between purchase order and any letters or correspondence on which decisions are

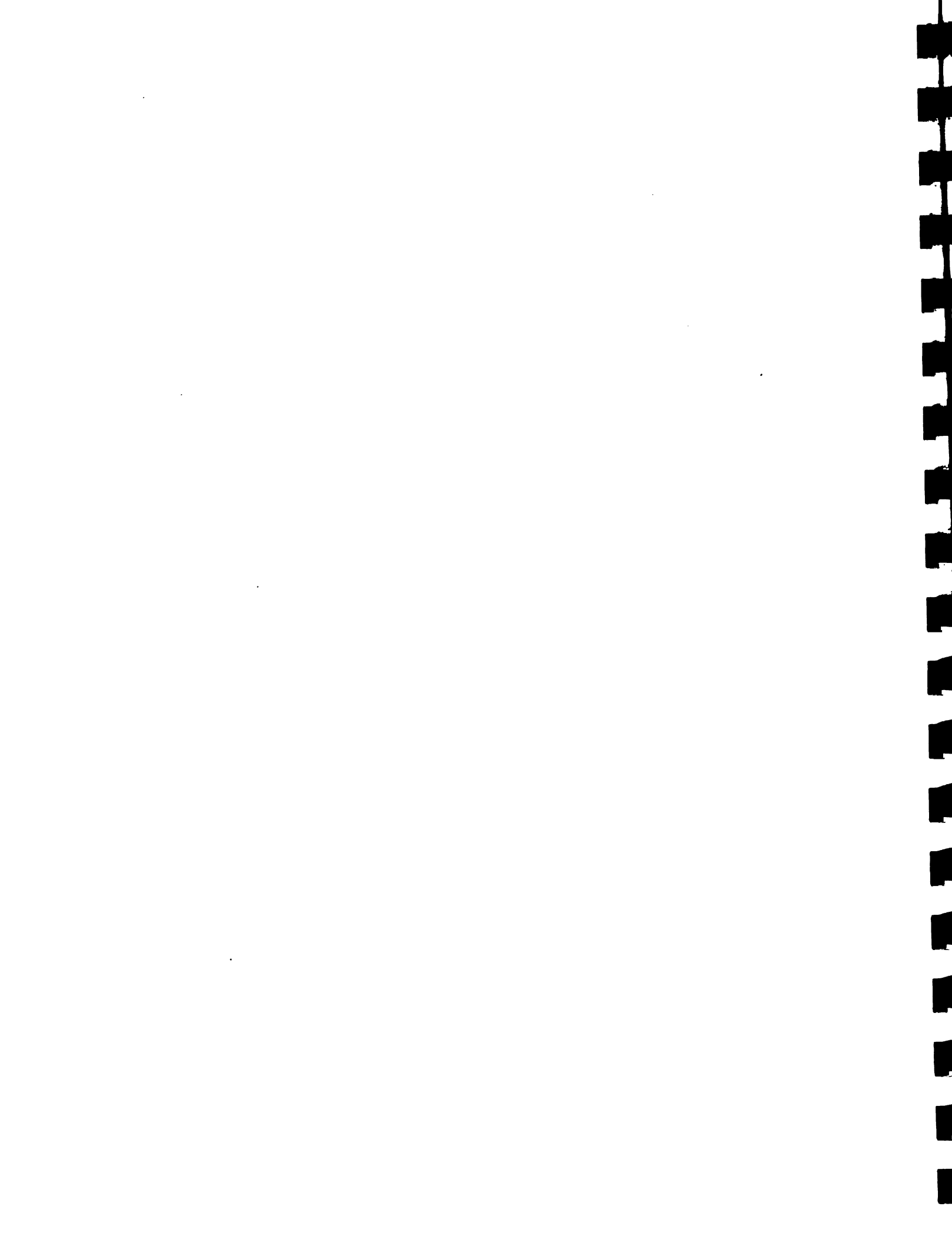


taken or instruction conveyed in regard to the purchase of supplies or requisitions for services.

(6) Proper arrangements shall be made to ensure that purchase orders are signed by the officer to whom this duty is properly delegated.

(7) Local Purchase Orders shall be obtained from the Government Printer by requisition which shall be prepared in triplicate by the officer making the requisition. The officer shall forward the original and duplicate to the Government Printer who shall insert thereon the serial numbers of the books he supplies, return the duplicate together with the Local Purchase Order books to the officer who made the requisitions, who after checking the stock received shall forward the duplicate to the Auditor General.

(8) The main stock of Local Purchase Order books shall be kept by the accounting officer, or the officer authorised by him for the purpose and a Stock and Issue Register shall be kept for recording details of deliveries of purchase order books from the Printer and the issues thereof. Unless the quantity of books being kept in stock justifies the maintenance of a separate stock register, the stock may be recorded in an appropriate place in the Receipt Book Register.



(9) Local Purchase Order books shall be carefully checked on the receipt thereof from the Printer and any error either in the numbering or in quantity supplied shall be reported immediately to the Printer with a view to having the error corrected.

(10) Local Purchase Order books shall be issued in their consecutive order and individual order forms in their numerical sequence. Officers responsible for Local Purchase Order books shall ensure that the number of order and their duplicates, triplicates correspond and are in the numerical sequence. Any error discovered in the numbering shall be reported immediately to the supplying officer before the book is put into use.

(11) Forms in a book shall be checked by the officer to whom the book is issued before the book is put into use. Where a form is found missing the officer concerned shall make suitable notes of the fact on the inside cover of the book and transmit a written report thereon to his head of the department who shall investigate the matter and report to the Auditor General.

(12) An officer to whom Local Purchase Order books are issued shall give acknowledgement thereof and is personally responsible for the books.



(13) From time to time accounting officer shall cause a check of the stock of books on hand to be made by an office other than the one who keeps the stock.

(14) When a book is withdrawn from use for any reason, it shall be checked and the unused forms cancelled in such a manner as to prevent their future use. The perforated forms shall be partly pasted to the triplicate copy at the time of withdrawal of the book from use so as to avoid the loss of the original and duplicate copies.

(15) Accounting officer shall report to the Director of Finance and Planning, Accountant General and to the Auditor General, any loss of Local Purchase Order books in their charge as soon as such loss is discovered and shall immediately cause a full investigation into the loss to be made. Lost purchase order forms may only be written off on the authority of the Director of Finance and Planning.

113. The stores Ledger shall be balanced at the end of every month and at any other time that a Board of Survey is held.



114. Every storekeeper must satisfy himself as to the quantity and condition of stores on the receipt thereof and in the event shortages or damage which is not made good, he shall immediately report the matter to his head of department who shall take immediate steps to initiate a claim, if necessary.

115. All issues of stores shall be made on the authority of a requisition of other approved from duly signed by the proper officer.

116. Losses or deficiencies in stores shall not be written off except;

(a) in the case of a loss or deficiency not exceeding \$1,000 under the authority of the Director of Finance and Planning.

(b) in case of a loss or deficiency exceeding \$1,000 under the authority of Cabinet.

117. (1) Except in the case of articles of a perishable nature articles shall only be condemned as unserviceable on the report of a Board of Survey.



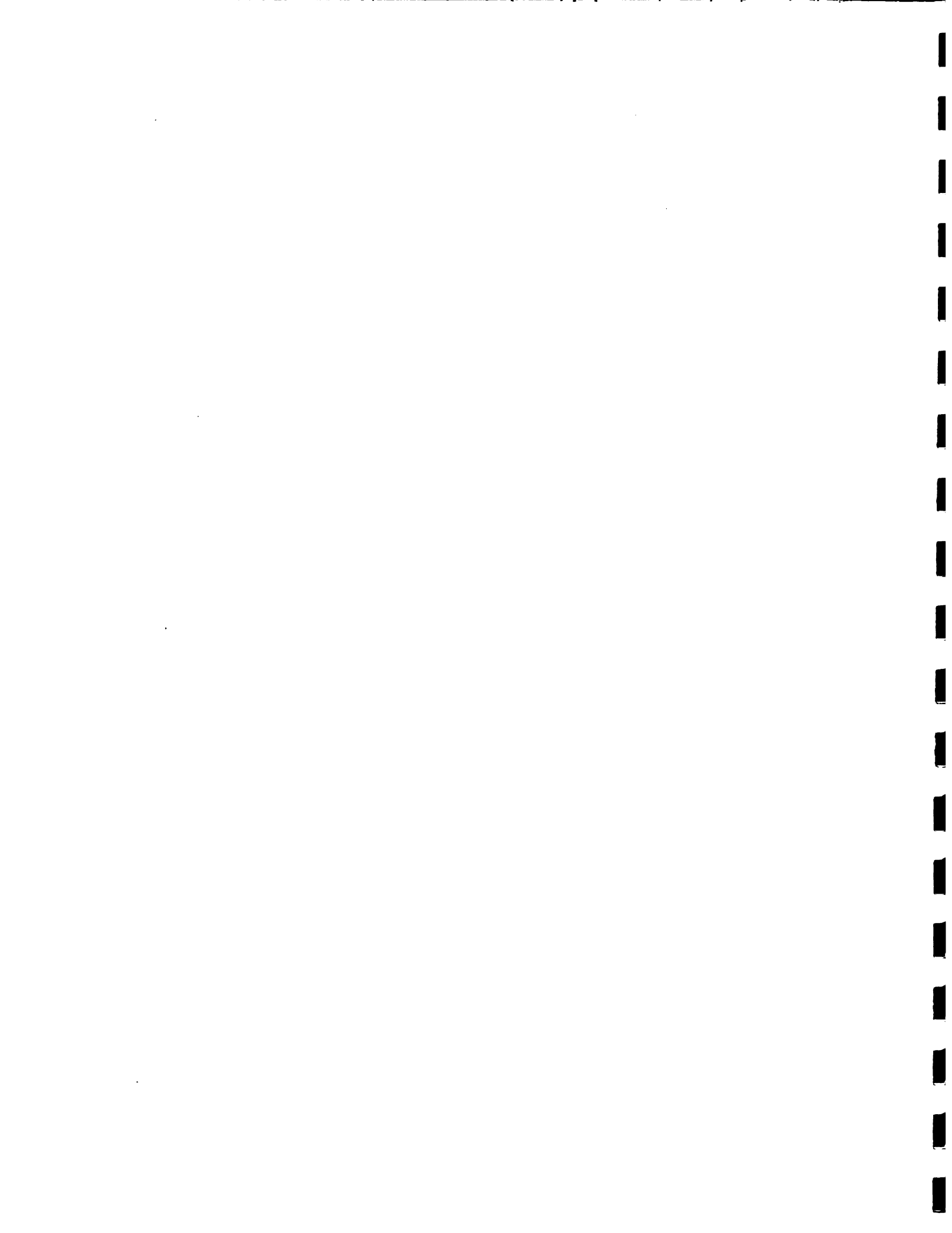
(2) Boards of Survey shall be appointed by the Director of Finance and Planning and may be convened to the request of any accounting officer to survey any articles which are considered to be unserviceable or obsolete, and for which permission to write off is sought.

(3) Where practicable, Boards of Survey shall comprise at least 2 officer who are not associated with the operation of the stores during the year.

(4) Unserviceable articles to be sold shall be disposed of by public auction or in such other manner as the Director of Finance and Planning may direct. If such articles are unsuitable for sale they shall be destroyed unless they can be utilized immediately or within a reasonable time for some service of the Government other than that for which they were purchased, but any condemned articles so retained shall be brought on charge in a subsidiary ledger for unserviceable or obsolete stores.

(5) Obsolete stores shall be disposed of in such a manner as the Director of Finance and Planning directs.

118. (1) Accounting officer shall cause occasional checks to be made to see whether the balances of stores on charge are actually in stock.



(2) A physical stock-taking shall take place annually of all articles of stores on hand whether or not such articles have been taken on charge in the Stores Ledger, in order to ascertain the balances at the end of the financial year.

(3) Any discrepancies shall immediately be reported to the Director of Finance and Planning and to the Auditor General.

119. At the end of each financial year the Director Of Finance and Planning shall appoint Boards of Survey to survey all the stores of departments. Annual Boards of Survey so appointed shall commence work on the first business day after the 31st March or as soon as practicable thereafter.

120. It is the only duty of a Board of Survey appointed under rule 119 to -

- (a) examine the results of the annual physical stock-taking of all articles of stores on hand;
- (b) compare the quantities found on stock-taking with the ledger balances and separately list any items in respect of which there are discrepancies, and if the entries in the Stores



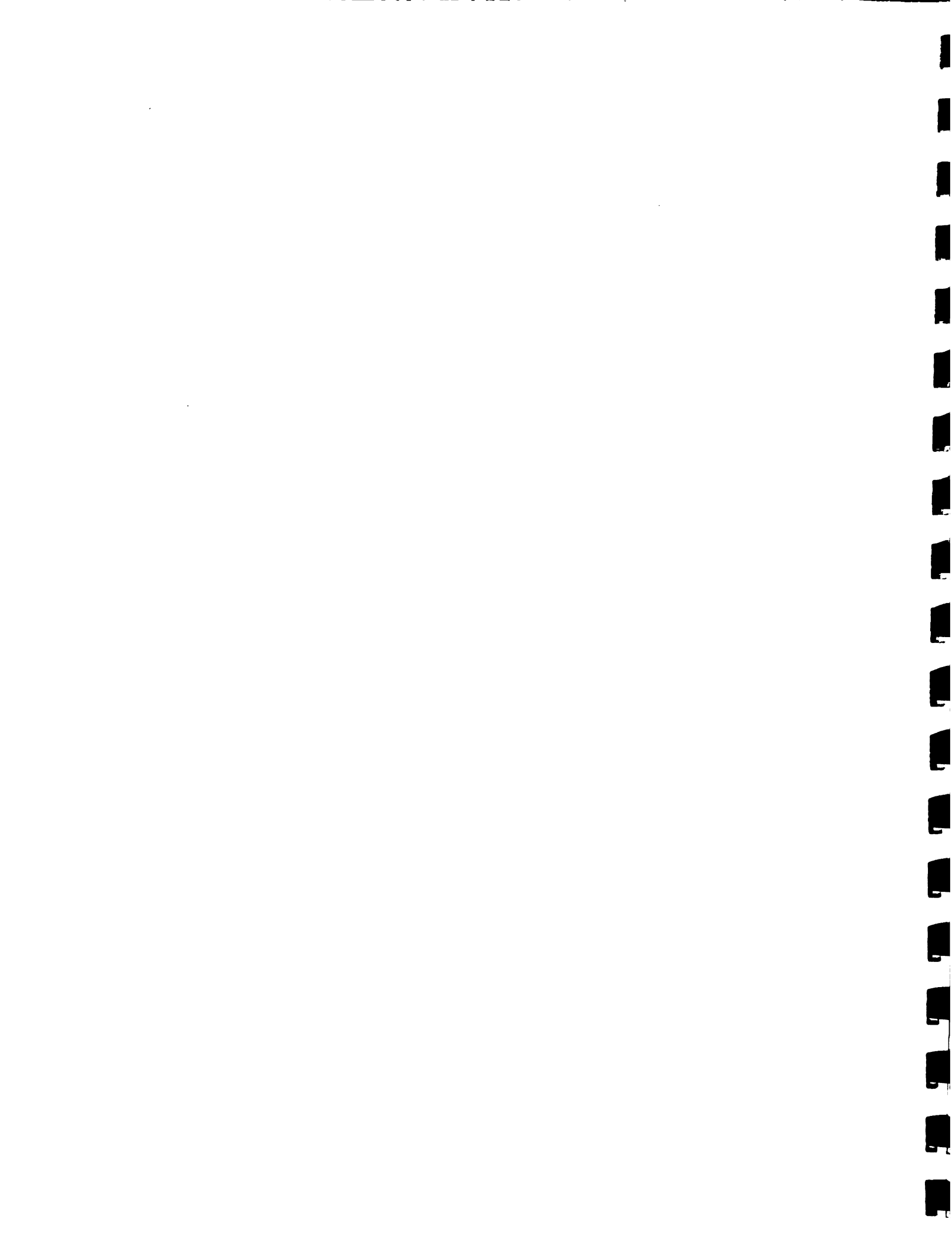
Ledger are not up to date, see that they are brought up to date;

(c) prepare a list of all unserviceable or obsolete stores and make recommendations as to their disposal;

(d) furnish a report on the survey carried out, comment on the manner in which the stores are kept and on any special feature to which it is considered the attention of the Director of Finance and Planning or of the Auditor General should be directed.

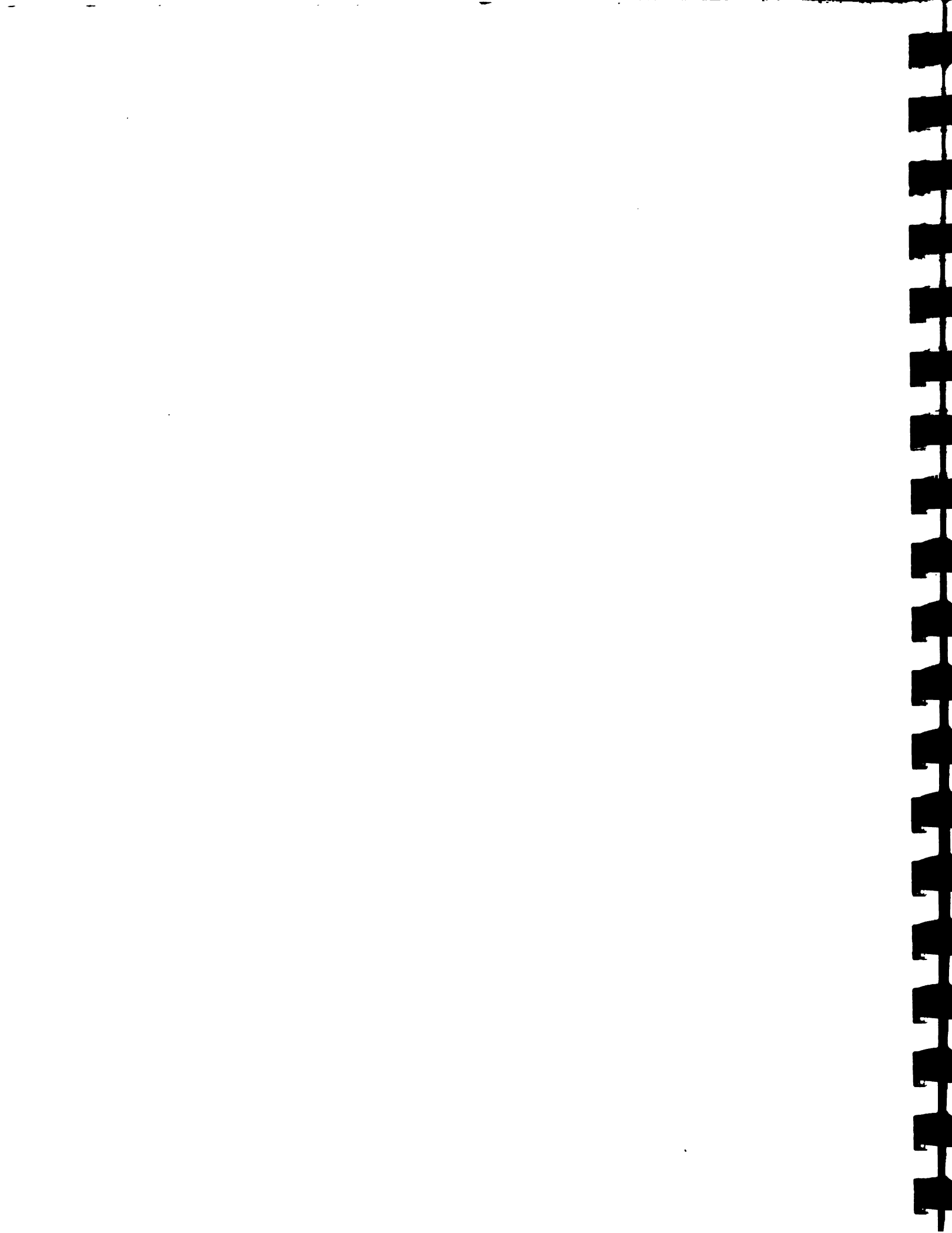
121. In the order that Boards of Survey may complete their survey and submit their reports at the earliest possible date and so avoid the undue dislocation of departmental storekeeping, the members of any such Board shall devote their whole time to this work until it is completed. The Board's report shall be submitted to the the Director of Finance and Planning and a copy thereof forwarded to the Auditor General and the appropriate accounting officer.

122. (1) In each department, officer, institution or other place where Government property is kept there shall be maintained a complete inventory of such property.



(2) This inventory shall be revised from time to time and kept up to date so as to provide control and check to the satisfactions of the Auditor General.

122. It is the duty of each accounting officer and head of department to see that periodic inspection at intervals of not more than 1 year are made of the articles and the record of the inventory and that the inventory indicates the date of the check and person by whom it is made.



ANNEX IV-3

INTERNAL AND EXTERNAL AUDITS REGULATIONS



CHAPTER 4*Reserved Title***[Original now repealed]****THE LAWS OF BARBADOS****Printed in England by Eyre and Spottiswoode Limited, 2 Serjeants' Inn, London EC4,
by authority of the Government of Barbados**



CHAPTER 5**FINANCIAL ADMINISTRATION AND AUDIT****ARRANGEMENT OF SECTIONS****SECTION**

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2. Interpretation.

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4. Withdrawals from the Consolidated Fund.

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B. Accounting

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10. Functions of Financial Secretary, Accountant-General and Minister.
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THE LAWS OF BARBADOS



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 39. Power to make rules.
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CHAPTER 5

FINANCIAL ADMINISTRATION AND AUDIT

An Act to provide for the control and management of the public finances of the Island; to regulate the receipt, control and issue of public moneys; to provide for the audit of public and other accounts and for matters connected therewith or incidental thereto.

1964-23.
1967-15.
1969-14.
1971-7.
1974-39.
L.N. 168/
1967.

[9th April, 1964—ss. 3-6 & 33-35] Commence-
ment.

[1st April, 1964—remainder of Act]

1. This Act may be cited as the Financial Administration and Audit Act. Short title.

PART I—PRELIMINARY

2. (1) For the purposes of this Act, the expression—

Interpre-
tation.

“accounting officer” means any person designated as such by the Financial Secretary pursuant to section 9 and charged with the duty of accounting for expenditure of public moneys;

“appropriate Minister” means in relation to a statutory body the Minister exercising authority under the Act establishing that statutory body;

“Appropriation Act” means any Act appropriating revenue in relation to a financial year for such services as are specified in such Act;

“collector of revenue” means an officer designated as such by the Financial Secretary pursuant to section 9 and charged with the duty of collecting and accounting for revenue;

“functions” includes powers and duties;

“Minister” means the Minister responsible for Finance;

“officer” means any person employed in the service of the Crown;

“perform” in relation to functions includes exercise;

THE LAWS OF BARBADOS



“public moneys” includes—

- (a) revenue;
- (b) any trust or other moneys held, whether temporarily or otherwise, by an officer in his official capacity either alone or jointly with any other person whether an officer or not;

“revenue” means all levies, taxes, rates, duties, fees, penalties, forfeitures, rents and dues, proceeds of sale and all other receipts of the Crown from whatever sources arising, over which Parliament has the power of appropriation including the proceeds of all loans raised;

1967-15. “statutory body” means any public authority, board, commission or similar body corporate, established and incorporated by an Act;

“statutory expenditure” means expenditure charged on the Consolidated Fund or on the general revenues and assets of Barbados by any of the provisions of the Constitution or by the provisions of any other enactment for the time being in force in Barbados.

(2) Where any function is by this Act or by any subsidiary legislation made thereunder, required, permitted or otherwise to be performed by the Minister, or the Financial Secretary or the Accountant-General, that function may be performed by some person authorised in that behalf by the Minister, or the Financial Secretary or the Accountant-General, as the case may be.

(3) References in this Act to a department include references to a Ministry.

PART II—CONSOLIDATED FUND

Payment of
revenues into
the Con-
solidated
Fund.
1967-15.

3. (1) Subject to the provisions of this or any other Act for the time being in force, the revenues of the Island shall be paid into the Consolidated Fund.

(2) The public debt of the Island, including the interest on that debt, sinking fund payments and redemption moneys in respect of that debt and the costs, charges and expenses incidental to the management of that debt, shall be a charge on the Consolidated Fund.



4. (1) No sum shall be paid out of the Consolidated Fund except upon the authority of a warrant under the hand of the Minister or under the hand of some person authorised by him in writing. Withdrawals
from the
Consolidated
Fund.
1967-15.

(2) Any sums issued in accordance with subsection (1) shall be disposed of for meeting the cost of the public services specified by the Appropriation Act for the financial year during which the withdrawal is to take place or for services otherwise lawfully charged on the Consolidated Fund.

PART III—ADMINISTRATION

A. Financial

5. (1) The Minister shall, before the end of each financial year, cause to be prepared annual estimates in detail of the probable revenue and expenditure of the Island for public services during the succeeding financial year. Estimates.

(2) The estimates when prepared shall be laid before the House of Assembly for its consideration and shall be introduced by the Minister.

(3) The estimates of expenditure shall show separately the sums required to meet statutory expenditure and the sums required to meet other expenditure proposed to be paid out of the Consolidated Fund. 1967-15.

6. (1) The Minister shall, in respect of each financial year, at the earliest convenient moment before the commencement of that financial year, introduce in the House of Assembly an Appropriation Bill containing, under appropriate heads for the several services required, the estimated aggregate sums which are proposed to be expended (otherwise than by way of statutory expenditure) during that financial year. Authorisation
of
expenditure.

1967-15

(2) Subject to subsection (4), the sums voted on the estimates by the House of Assembly in respect of a financial year represent the limit and extent of the public expenditure for that financial year.

(3) Where any sum is voted on the estimates by the House of Assembly in respect of a financial year and, at the end of that

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year, there is an unexpended balance of that sum, the unexpended balance shall lapse.

(4) The Minister may, in case of necessity, from time to time cause to be prepared supplementary estimates of expenditure which shall be laid before and voted on by the House of Assembly.

(5) In respect of all supplementary expenditure voted on by the House of Assembly pursuant to subsection (4), the Minister may, at any time before the end of the financial year, introduce into the House of Assembly a Supplementary Appropriation Bill containing under appropriate heads the aggregate sums so voted, and shall as soon as possible after the end of each financial year, introduce into the House of Assembly a final Appropriation Bill containing any such sums which have not yet been included in any Appropriation Bill.

1967-15.

(6) That part of any estimate of expenditure laid before the House of Assembly which shows statutory expenditure shall not be voted on by the House of Assembly but such expenditure shall, without further authority of the House of Assembly, be paid out of the Consolidated Fund.

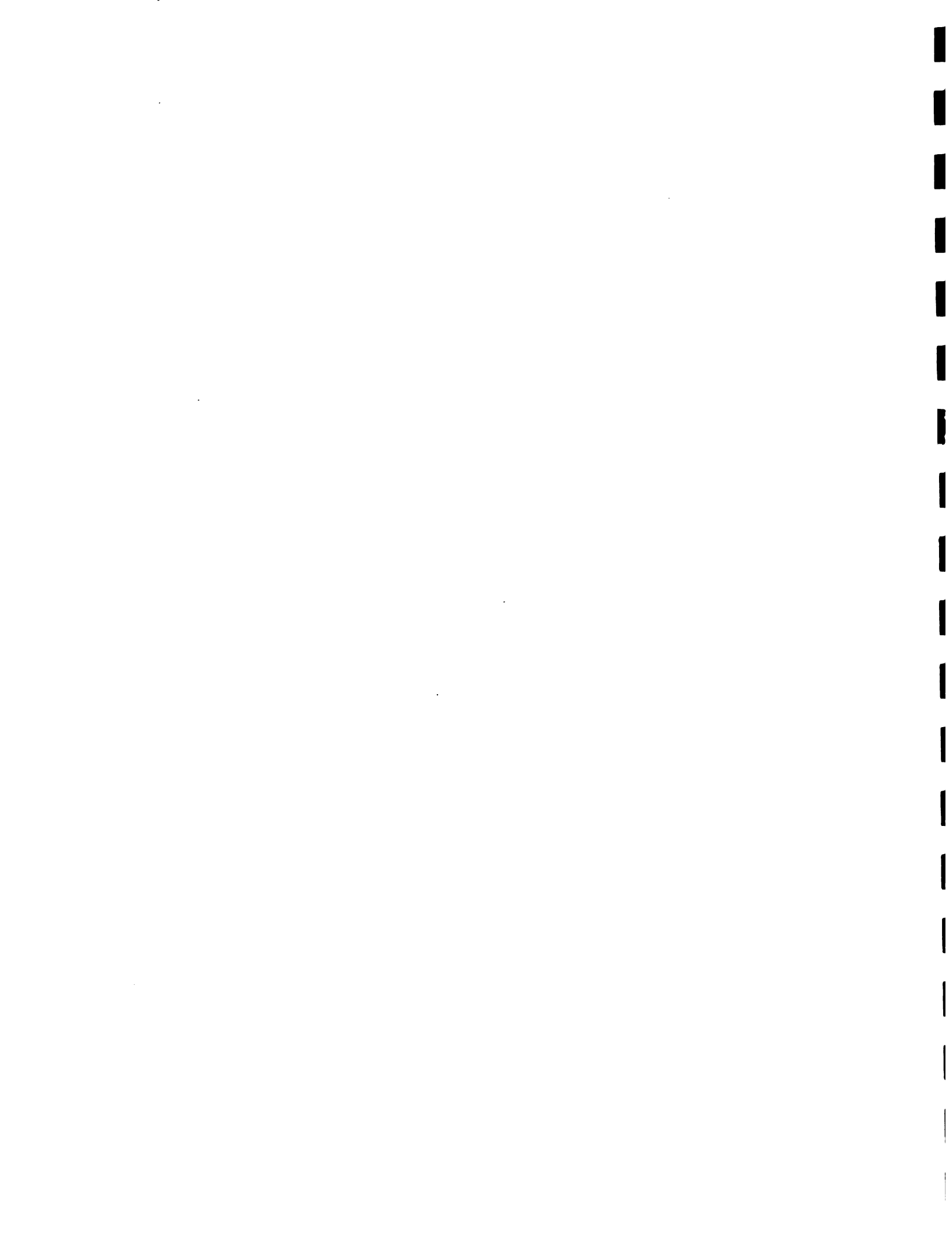
Expenditure not exceeding \$500.00 on emergency may be authorised by Governor-General.

7. Notwithstanding this or any other Act for the time being in force in the Island, but subject to review by the Cabinet, the power to authorise the expenditure out of sums voted in the estimates of sums not exceeding five hundred dollars at any one time, in case of emergency, is vested in the Governor-General.

Saving of certain rights of House of Assembly.

8. (1) Nothing in this Part shall be construed as restricting or in any way interfering with the right of individual members of the House of Assembly to introduce any bill, resolution, or any other measure of legislation where such bill, resolution or other measure of legislation does not create any charge upon the Consolidated Fund or does not provide for the expenditure of public moneys.

(2) Notwithstanding this Act, all aids and supplies to the Crown shall be the sole gift of the House of Assembly, and the House of Assembly has and may exercise its undoubted and sole right to withhold, reduce, or grant such aids and supplies



and to direct, limit, and appoint such aids and supplies, whensoever granted, and to limit and appoint the ends, purposes, conditions, limitations, and qualifications of such grants, aids and supplies; but it shall not be competent for the House of Assembly to increase any of the items or the aggregate amount of any estimates submitted in accordance with this Part.

B. Accounting

9. The Financial Secretary shall from time to time designate in writing the officers who shall be accounting officers or collectors of revenue.

Accounting officers and collectors of revenue.

10. (1) The Financial Secretary may issue instructions—

Functions of Financial Secretary, Accountant-General and Minister.

- (a) respecting the preparation of estimates;
- (b) respecting the collection, management and administration of, and the accounting for public moneys;
- (c) respecting the purchase, receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other property of the Crown;
- (d) respecting the keeping of records of the Crown;
- (e) for any other purpose necessary for the efficient administration of the financial business of the Crown.

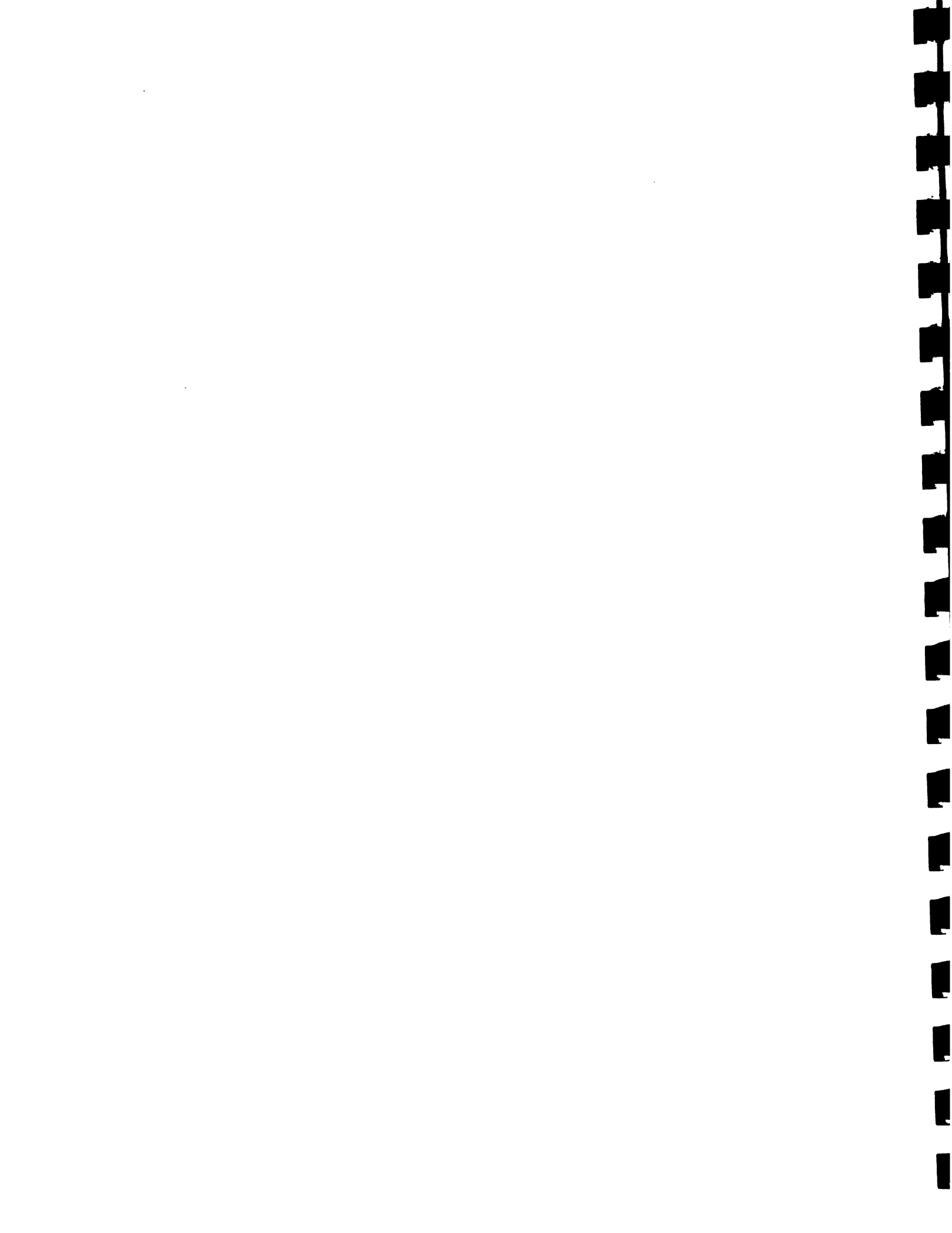
1971-7.

(2) The Financial Secretary and the Accountant-General are entitled to inspect such offices and to have access to such official books, documents and other records as may be necessary for the performance of their functions under this Act.

(3) The Minister may from time to time determine at what banks officers shall keep the public moneys entrusted to them, and the Financial Secretary may determine what accounts, so opened in the names of officers or of their offices in the books of any bank, shall be deemed to be public accounts.

(4) On the death, resignation or removal of any officer referred to in subsection (3), the balances remaining at the credit of any account opened pursuant to that subsection shall, upon the appointment of his successor, unless otherwise provided by any Act, vest in and be transferred to the public accounts of his successor at the said banks and shall not in the event of the death of any such officer constitute assets of the

THE LAWS OF BARBADOS



deceased, or be in any manner subject to the control of his legal personal representative.

Control of
expenditure
and revenue.

11. (1) The Minister may in his discretion limit or suspend any expenditure charged under any Appropriation Act or under any resolution of Parliament if in his opinion the exigencies of the financial situation make such limitation or suspension necessary.

1974-99.

(2) Subject to this Act, and to any other enactment, no sums due to the Crown by way of revenue and no other public moneys may be remitted except—

(a) in the case of sums not exceeding one thousand dollars, under the authority of the Minister; and

(b) in the case of sums exceeding one thousand dollars, under the authority of the Cabinet,

and a statement of all amounts so remitted shall be submitted by the Auditor-General to the House of Assembly, in accordance with section 28.

Annual
statements.

12. (1) In respect of each financial year and as soon as possible after the close of such financial year, the Minister shall lay the following statements before the House of Assembly—

1967-15.

(a) an annual abstract account of the receipts and payments of the Consolidated Fund and of other receipts and payments showing under the several heads the totals of the receipts and payments in the year, together with the balance at the beginning and end of the financial year;

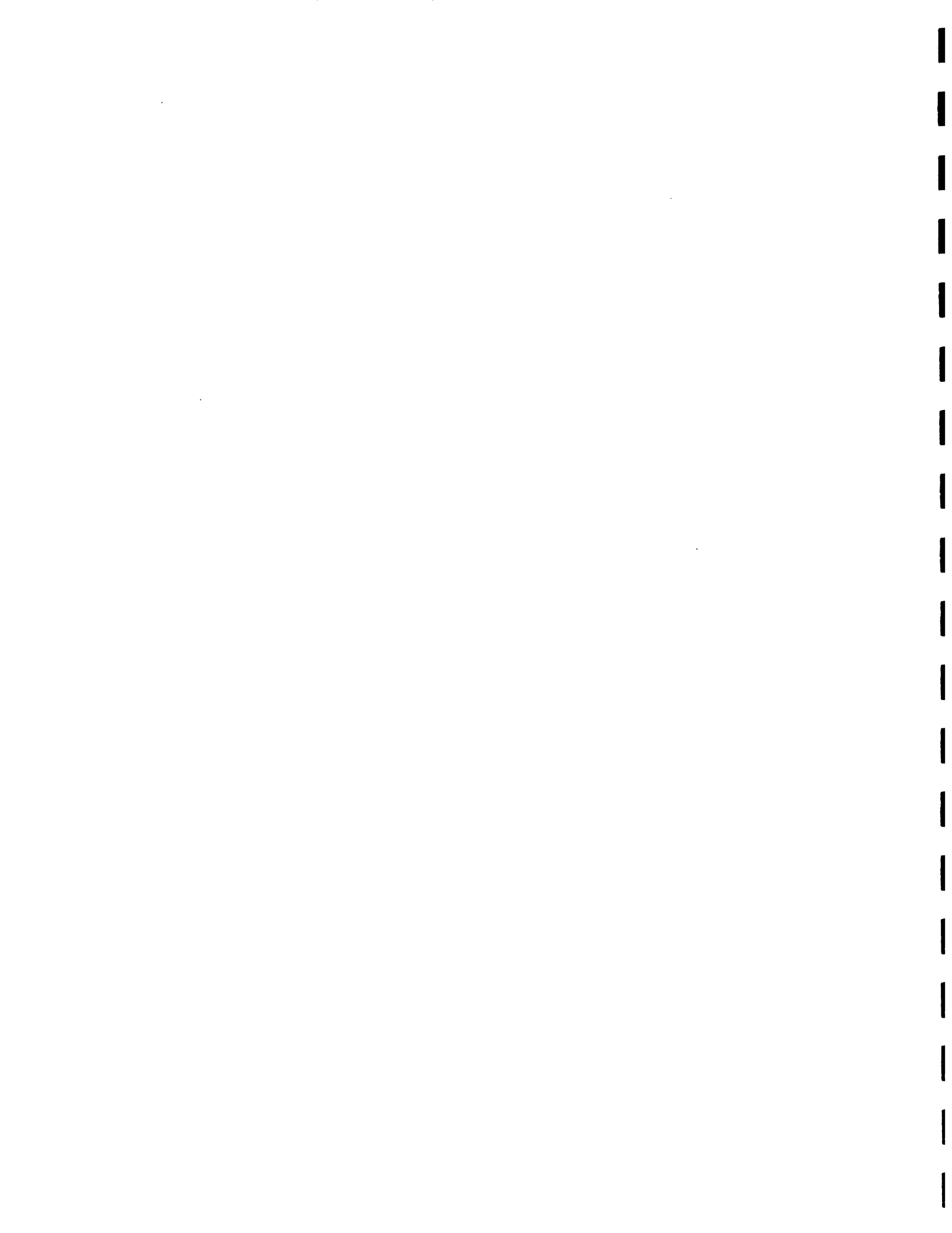
(b) a statement of the current assets and liabilities of the Crown at the end of the financial year;

(c) a statement of the public debt at the end of the financial year;

(d) a statement of the loans or credits guaranteed by the Crown and outstanding at the end of the financial year;

(e) a statement of all loans and advances made from the Consolidated Fund and outstanding at the end of the financial year.

(2) In respect of each financial year and within a period of four months after the close of such financial year, the

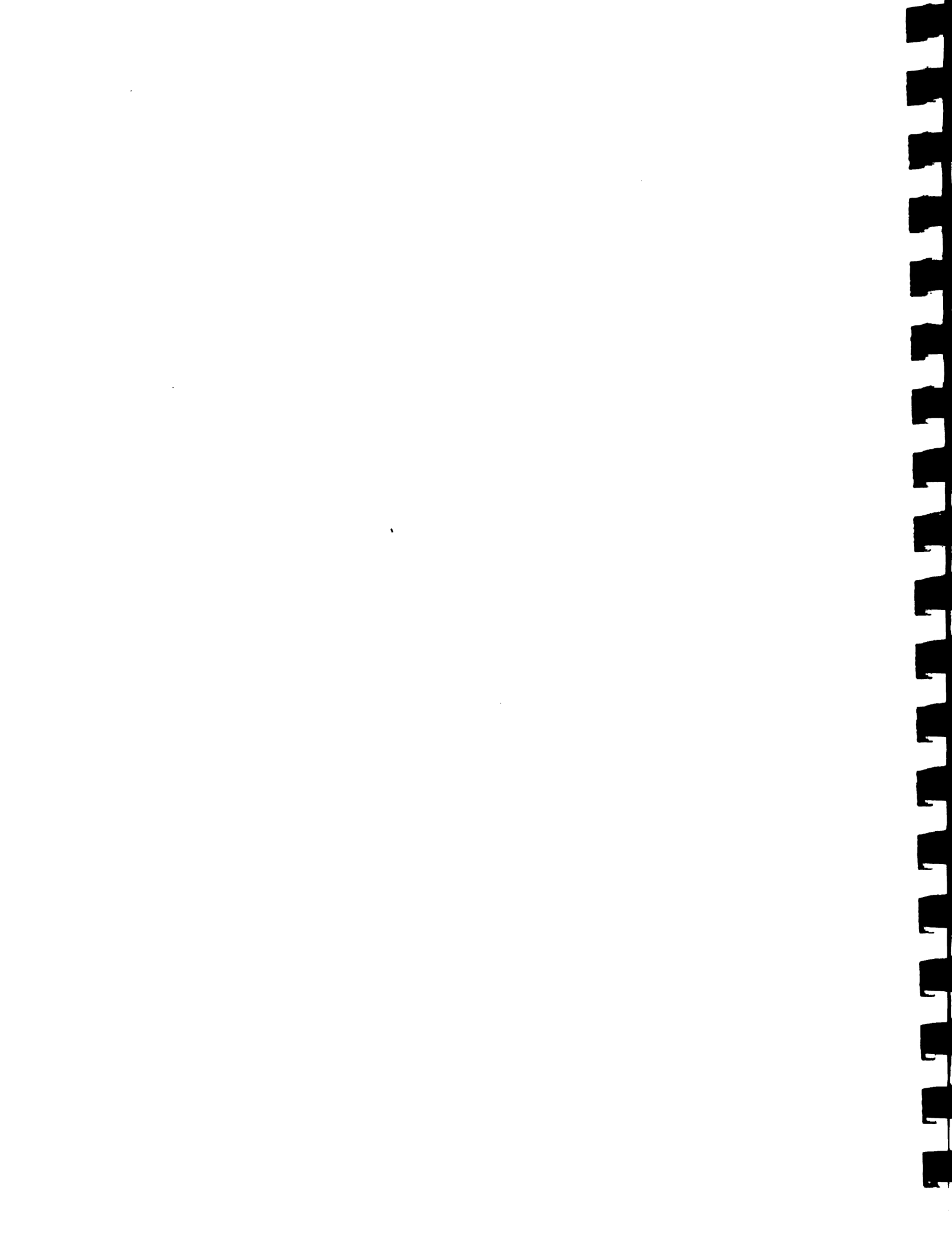


Accountant-General shall prepare, sign and transmit to the Auditor-General—

- (a) an annual abstract account of the receipts and payments of the Consolidated Fund and of other receipts and payments showing under the several heads the totals of the receipts and payments in the year, together with the balance at the beginning and end of the financial year; 1967-15.
 - (b) a detailed statement of the revenue actually paid into the Consolidated Fund as compared with the estimates of revenue;
 - (c) a detailed statement of capital expenditure;
 - (d) a statement of the current assets and liabilities of the Crown at the end of the financial year;
 - (e) a statement of advances and loans outstanding at the end of the financial year;
 - (f) a statement of the public debt and sinking funds;
 - (g) a statement of special funds;
 - (h) such other statements as Parliament may from time to time require.
- (3) In respect of each financial year and within a period of three months after the close of such financial year—
- (a) accounting officers shall prepare, sign, and transmit to the Financial Secretary, the Auditor-General and the Accountant-General, in such manner as the Financial Secretary may approve, appropriation accounts in respect of the votes for which they were responsible;
 - (b) collectors of revenue shall prepare, sign, and transmit to the Financial Secretary, the Auditor-General and the Accountant-General statements of their receipts and disbursements in such form as the Financial Secretary may direct;
 - (c) the officer primarily responsible for a fund to which moneys have been appropriated by Parliament shall prepare, sign, and transmit to the Auditor-General and the Accountant-General financial statements in respect

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of the fund in such form as the Financial Secretary may from time to time direct.

(4) The statements and accounts mentioned in subsections (2) and (3) when certified and reported on shall be laid before the House of Assembly.

**Surcharges by
Financial
Secretary.
1967-15.**

13. (1) If it appears to the Financial Secretary upon a report by the Auditor-General or if the Financial Secretary is otherwise satisfied that any person who is or was an officer—

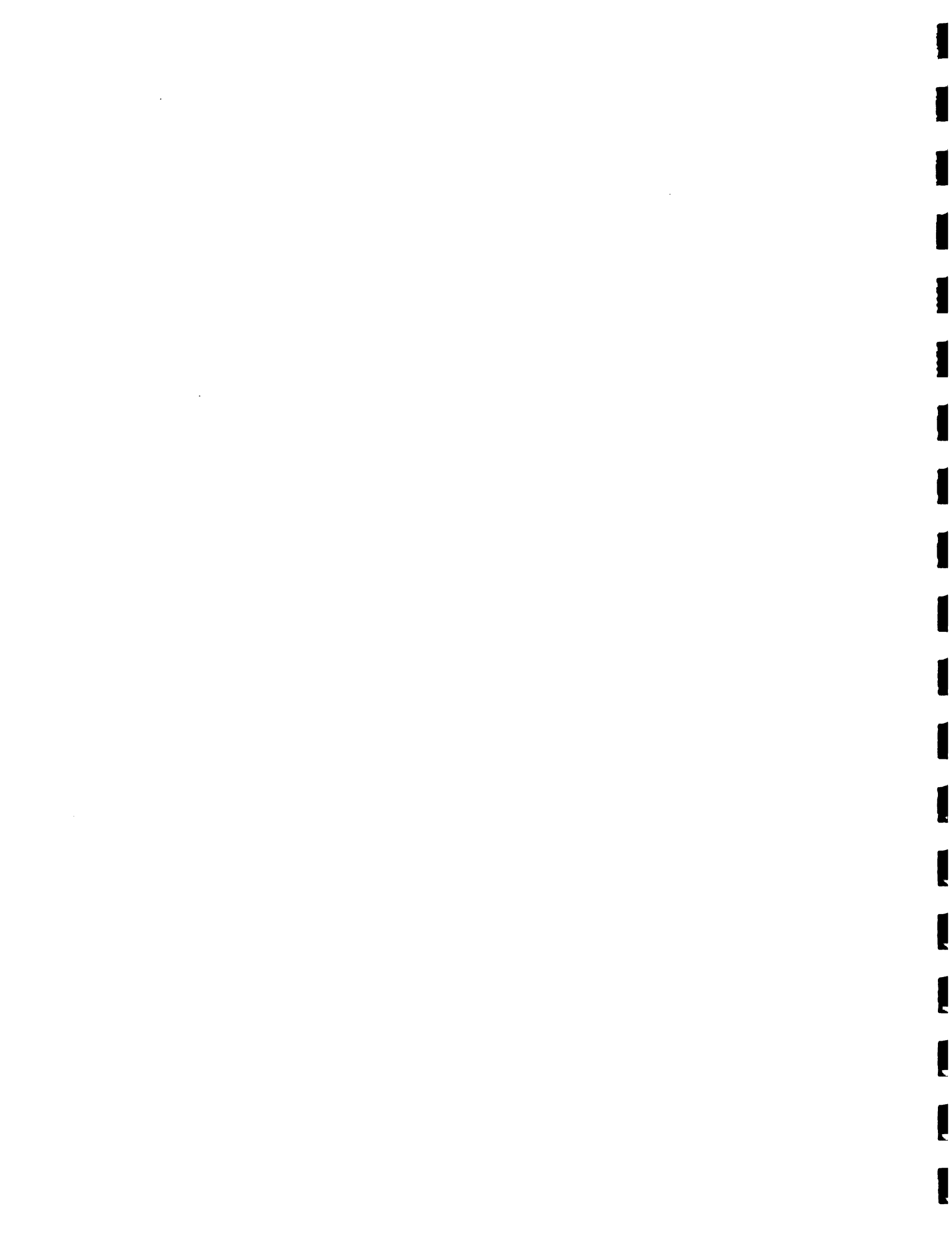
- (a) has failed to collect any moneys owing to the Crown for the collection of which that person is or was at the time of his employment responsible;
- (b) is or was responsible for any improper payment of public moneys or for any payment of such moneys which is not duly vouched or for any expenditure in excess of the amount authorised; or
- (c) is or was responsible for any deficiency in, or for the loss, damage or destruction of, any public moneys, stamps, securities, stores, or other property of the Government,

and if, within a period specified by the Financial Secretary, an explanation satisfactory to him is not furnished with regard to such failure to collect, improper payment, payment not duly vouched, expenditure in excess of the amount authorised, deficiency, loss, damage or destruction, as the case may be, the Financial Secretary may surcharge against the said person the amount not collected or such improper payment, payment not duly vouched, expenditure in excess of the amount authorised, deficiency, loss, damage or the value of the property destroyed, as the case may be, or such lesser amount as the Financial Secretary may determine.

(2) No such surcharge may be made after the expiration of three years from the date of the failure to collect, improper payment, payment not duly vouched, expenditure in excess of the amount authorised, deficiency, loss, damage or destruction, as the case may be.

**Notification
of surcharge.**

14. (1) The Financial Secretary shall cause the Auditor-General, the Accountant-General and the accounting officer



of the department concerned to be notified of any surcharge made under section 13.

(2) The accounting officer on being notified as aforesaid shall notify the person surcharged and shall, subject to sections 15 and 16, recover the amount surcharged from such person.

15. The Financial Secretary may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received or if it otherwise appears that a surcharge should not have been made; and in any such event the Financial Secretary shall notify the Auditor-General, the Accountant-General and the accounting officer of the department concerned of the withdrawal of any such surcharge. Withdrawal of surcharge.

16. (1) Any person who is dissatisfied with any surcharge made against him under section 13 is entitled to appeal to the Governor-General within a period of one month immediately after he has been notified of the surcharge; but the Governor-General, acting in his discretion, may extend the period within which an appeal may be made. Right of appeal by person aggrieved by surcharge.

(2) After such further investigation as the Governor-General, acting on his discretion, may direct, the Governor-General, acting on the advice of the Privy Council, may make such order confirming the surcharge or directing that the appellant be released wholly or in part from the surcharge as may appear just and reasonable.

(3) A copy of every order made under subsection (2) shall be transmitted to the Financial Secretary, to the accounting officer of the department concerned, to the Auditor-General and to the Accountant-General.

17. (1) The amount of any surcharge made under section 13 may, subject to sections 15 and 16, be recovered before a Magistrate of District "A" on the complaint of the Financial Secretary or any person authorised in writing in that behalf by the Financial Secretary. Recovery of surcharge.

(2) Subsection (1) of section 115 of the Magistrates Jurisdiction and Procedure Act shall not apply to any proceedings brought under subsection (1). Cap. 116.

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1967-15.

(3) Notwithstanding subsection (1), the Financial Secretary may direct that the amount of any surcharge which may be due from an officer shall be recovered by monthly, fortnightly or weekly deductions from the salary of that officer in such amounts, not exceeding one-sixth of the salary payable monthly, fortnightly or weekly to that officer, as the Financial Secretary may authorise.

PART IV—THE COLLECTION, ISSUE AND PAYMENT OF PUBLIC MONEYS

Duties of
Accountant-
General.

18. (1) Subject to the provisions of this Act and any rules, the Accountant-General is hereby charged with the general management and supervision of the cash transactions and accounting operations of the Crown and is accountable for all public moneys received by him.

(2) During each month the Accountant-General shall prepare—

1967-15.

(a) a statement of the revenue paid into and expenditure met from the Consolidated Fund showing under the several heads the totals of the receipts and payments during the preceding month;

(b) a statement of the other accounts maintained by him showing the balances at the end of the preceding month;

(c) a statement of the loans outstanding at the end of the preceding month and the aggregate of the sinking funds formed to redeem such loans; and

(d) a statement of the special funds existing at the end of the preceding month.

(3) The monthly statements prepared by the Accountant-General pursuant to subsection (2) shall, before the last day of the month next following the month in respect of which the statement is prepared, be sent to the Clerk of the House of Assembly to be laid before the House of Assembly.

Treasury
Account.

19. The Accountant-General shall keep with such bank or banks as the Minister may from time to time determine an account to be known as the Treasury Account.



20. (1) Money at the credit of the Consolidated Fund and any other public moneys may be deposited by the Accountant-General in the Treasury Account in such manner as the Financial Secretary may direct but if any public moneys are lost as a result of being so deposited then, subject to subsection (2), the Accountant-General is not liable to make good the loss.

Deposit of public moneys in Treasury Account and meeting of expenditure therefrom. 1967-15.

(2) Nothing contained in subsection (1) relieves or shall be construed as relieving the Accountant-General of any liability otherwise incurred by his acts or defaults.

(3) Such sums as are from time to time required for the current transactions of the Crown may be paid or met from the Treasury Account.

21. The Accountant-General may in such manner and at such rates of interest as the Financial Secretary may approve, place on deposit at such bank or banks as the Minister may determine, such public moneys as may not be immediately required to meet current transactions.

Deposit of excess moneys.

22. The Financial Secretary may issue directions to the Accountant-General as to the withdrawal of the balances of public moneys from the Treasury Account and the Accountant-General, when so directed by the Financial Secretary, may draw out any sum or sums of moneys which he may have deposited under this Act; and also if so directed by the Financial Secretary, the Accountant-General may retain in his hands for the uses of the Island such sums as the Financial Secretary may determine.

Withdrawal of public moneys.

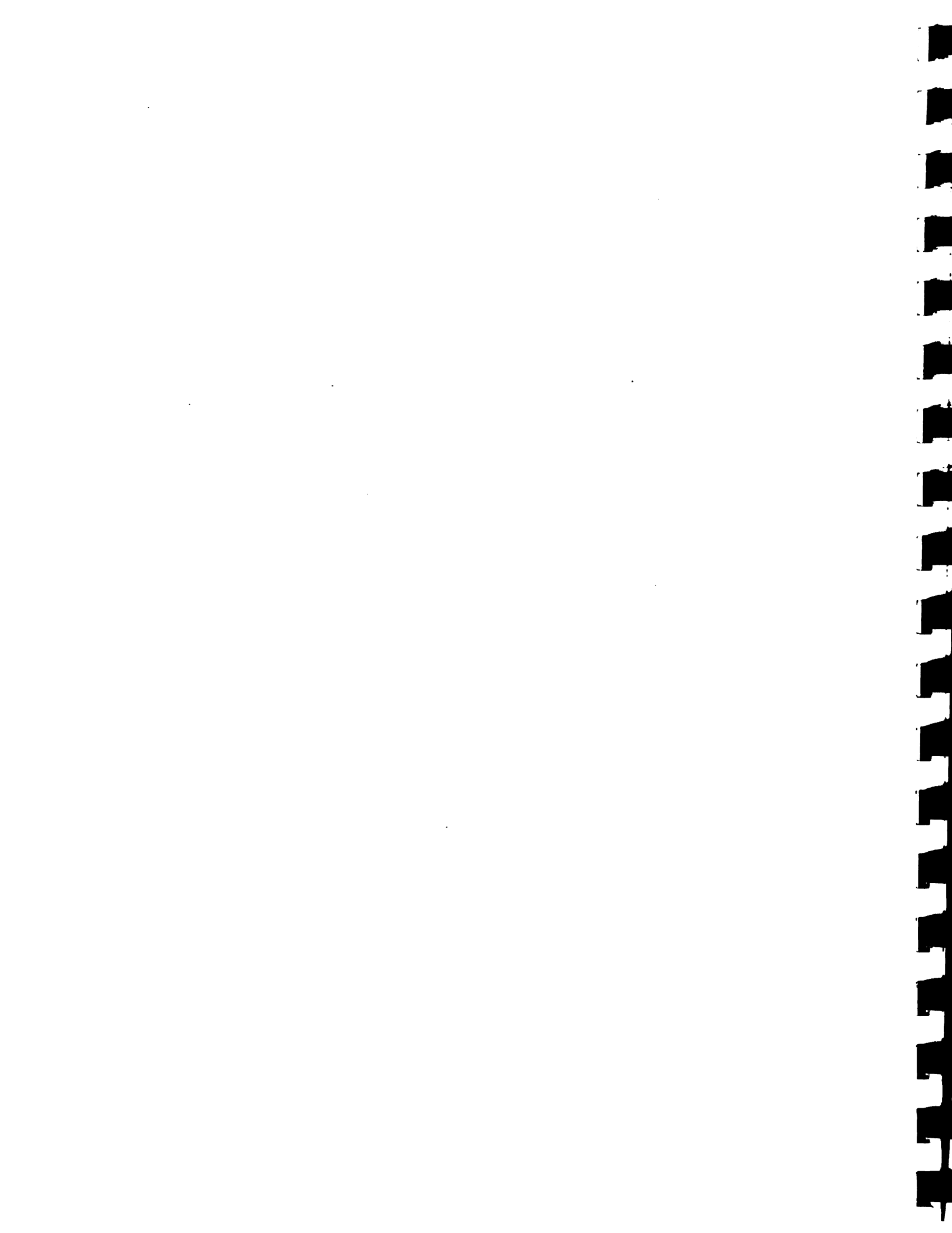
23. Where it is provided by any enactment or other law for the time being in force in the Island that any sum of money or any expenditure shall be charged on or paid or met from the Consolidated Fund, that provision shall be construed as requiring the issue, under the hand of the Minister or of a person authorised in writing by him, of a warrant for the payment of such sum or the meeting of such expenditure.

Disposal of public moneys.

24. (1) The fixed claims on the Crown in respect of salaries, services and allowances shall be paid weekly, fortnightly or monthly as the Minister may determine.

Payments in respect of salaries, services and allowances.

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1969-14

(2) Notwithstanding any provision to the contrary in any enactment, the Accountant-General may—

- (a) pay all fixed claims on the Government in respect of salaries, services, pensions and allowances on such day after the eighteenth day of the month for which those fixed claims are due as he may determine;
- (b) make to persons employed in the public service of such categories as the Minister may direct the payments to which those persons would have been entitled had section 4 of the Holidays with Pay Act been applicable.

Cap. 348.

(3) Nothing in this section shall make lawful the payment of any claims except upon the proper warrant.

Advances to the Crown.

25. (1) Parliament may from time to time by resolution authorise the Minister to borrow, by means of temporary advances from a bank or banks, money to an amount not exceeding in the aggregate the sum specified in that behalf in the resolution to meet the current requirements of the Crown.

(2) The principal and interest of all such advances shall be charged on and shall be payable out of the Consolidated Fund.

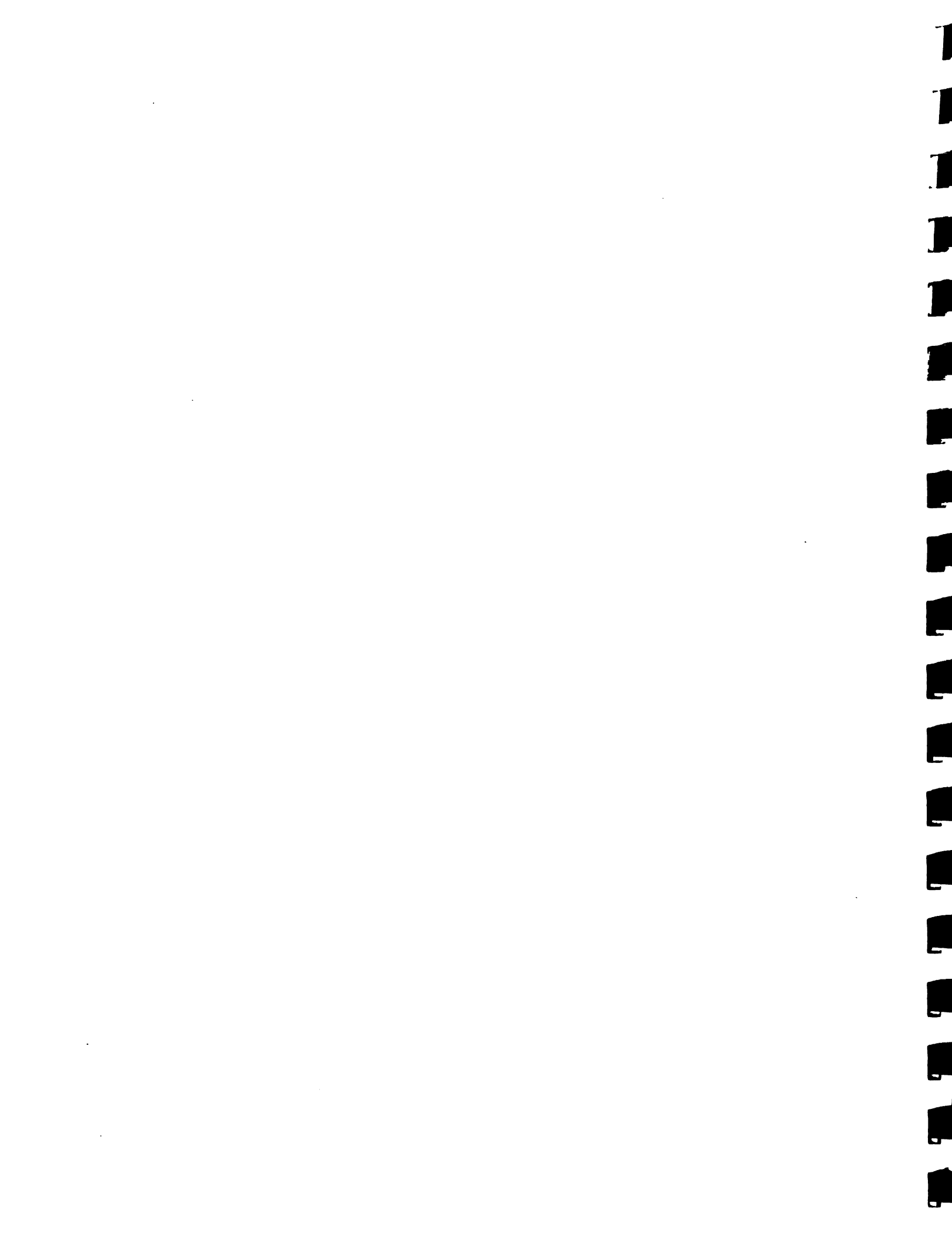
(3) Where, by any resolution in accordance with this section or in pursuance of any Act, power to borrow money by means of temporary advances from a bank or banks is conferred on the Minister, that power may be exercised by means of a fluctuating overdraft on the Treasury Account.

PART V—AUDIT

Duties of Auditor-General.

26. The Auditor-General shall—

- (a) be responsible for the audit and inspection of all public accounts whether such accounts are of general revenue paid into, and expenditure, met from, the Consolidated Fund or of special funds or departmental accounts;
- (b) apply to the public accounts such an examination as will enable him to ascertain that in his opinion the accounts are kept on a correct system, that they are punctually and properly posted and that checks against irregularity and fraud are adequate and effective;
- (c) satisfy himself that all standing instructions, enactments and other laws of the Island relating to finance and accounts are strictly observed;



- (d) examine and certify in accordance with the outcome of his examination the several statements and accounts which are required to be submitted to him under this Act.

27. It shall be the duty of the Auditor-General to examine the calculations and computations of all pensions and gratuities or similar awards before any award is made and to certify that they are arithmetically correct and are in accordance with all statutory provisions relating thereto.

Certification
of pensions.

28. (1) The Auditor-General shall report annually, as soon as possible and not later than the last day of December following the close of each financial year, the results of his examination of the accounts and any failure to observe the enactments or other laws of the Island.

Auditor-
General's
report.

(2) Notwithstanding subsection (1), the Auditor-General may at any time, if it appears to him to be desirable, transmit to the House of Assembly a special report on any matter incidental to his power and duties under this Act.

(3) Every report of the Auditor-General shall be addressed to the Speaker of the House of Assembly who shall lay such report before the House of Assembly as soon as possible after its receipt by him.

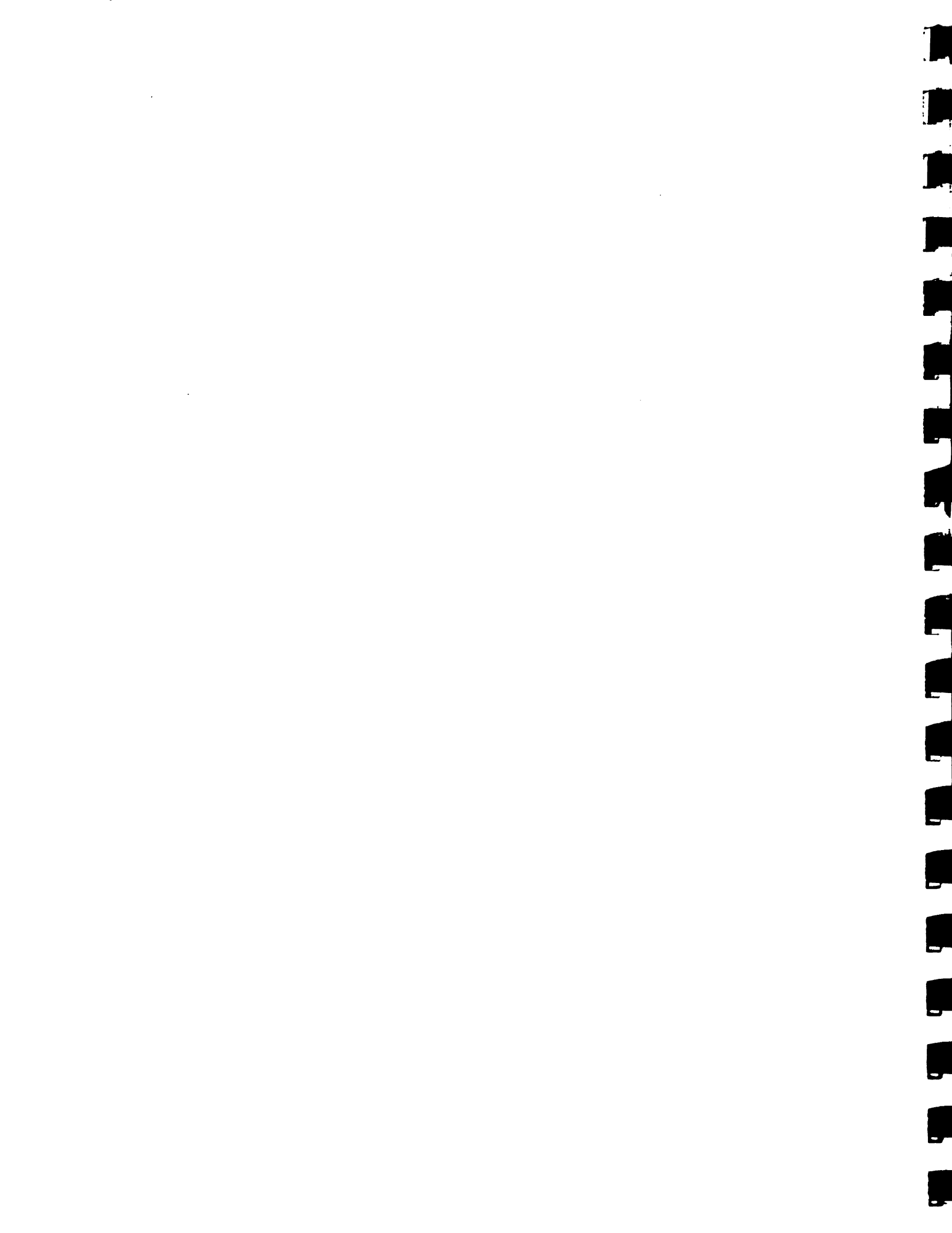
(4) A copy of every report of the Auditor-General shall also be transmitted to the Senate for information.

29. (1) For the purpose of the examination of any account the Auditor-General is at all times entitled—

Powers of
Auditor-
General.

- (a) to have access to all books, records, vouchers, documents, returns, cash, stamps, securities, stores or other property of the Crown in the possession of any officer; and any such officer shall give him every facility for carrying out the examination;
- (b) to send for and have the custody of any books, accounts, vouchers or papers under the control of any officer relating to or in any wise concerning the public accounts, and to keep such books, accounts, vouchers, or papers for such time as he may require them;
- (c) to call upon any officer for any explanation and informa-

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tion the Auditor-General may require in order to enable him to discharge his duties;

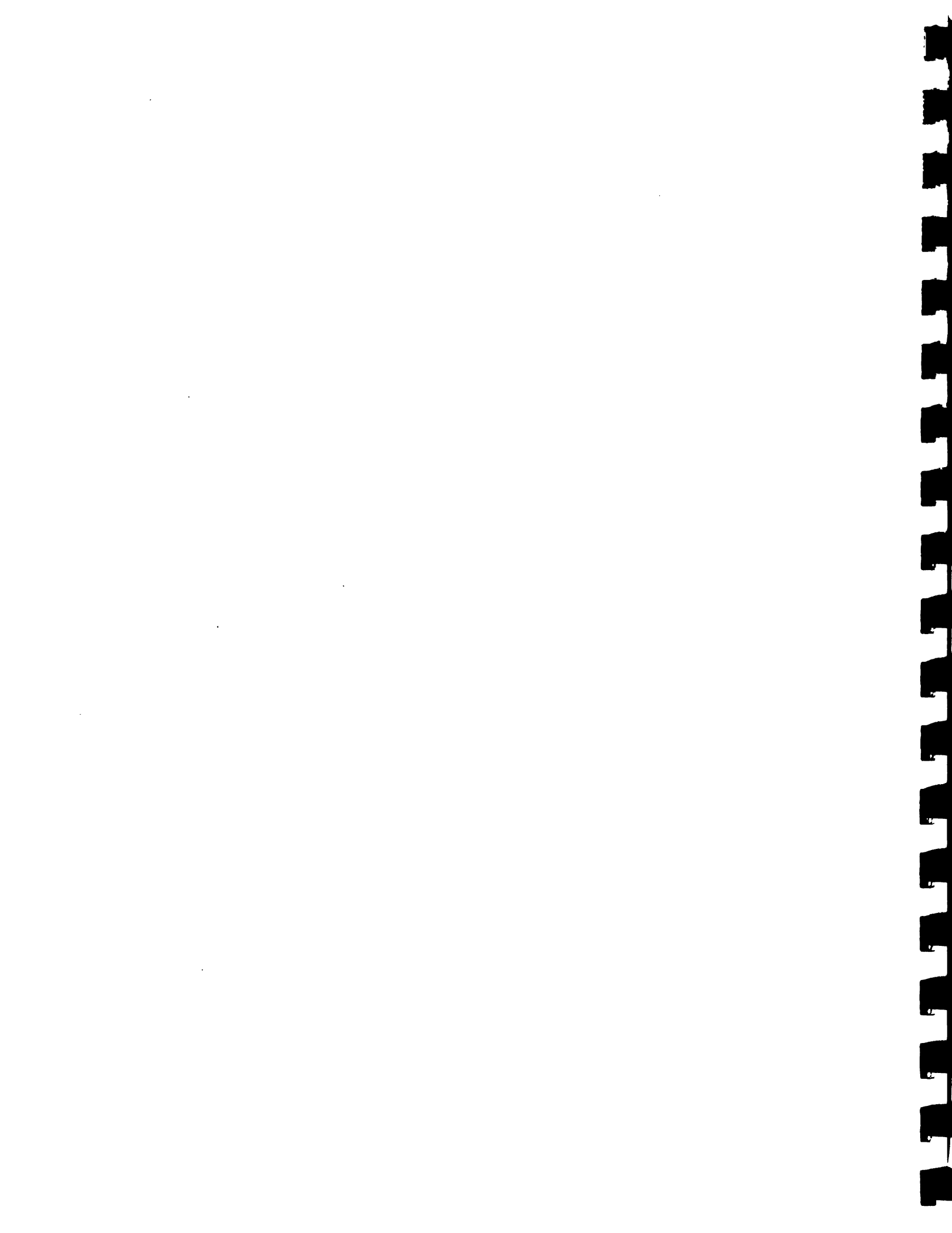
- (d) to require any department concerned to furnish him from time to time or at regular periods with accounts of the transactions of such department up to such date as he may specify;
- (e) without payment of any fee, to cause search to be made in, and extracts to be taken from, any book, document or record in any public office;
- (f) to summon and examine upon oath, declaration or affirmation (which oath, declaration or affirmation the Auditor-General is hereby empowered to administer) all persons whom he thinks fit to examine respecting the receipt or expenditure of money or the receipt or issue of any stores affected by this Act and respecting all other matters and things whatever necessary for the due performance of his functions; and any person summoned as aforesaid is upon production of a certificate of the Auditor-General entitled to payment for his attendance in accordance with the provisions of the Witnesses and Interpreters (Payment) Act as if he were a witness attending a legal proceeding in obedience to a summons issued at the instance of the Crown; but the Auditor-General may, if he thinks fit in any case, disallow the whole or any part of such payment;
- (g) to require every person employed in his office who has to examine the accounts of a department to comply with any security requirements applicable thereto and to take any oath of secrecy required to be taken by persons employed in that department.

Cap. 119.

(2) Any person summoned under paragraph (f) of subsection (1) who without reasonable excuse fails to obey such summons shall be guilty of an offence and liable on summary conviction thereof to a fine of fifty dollars, or, in default of payment, to imprisonment for a period of one month.

Auditor-General may authorise officers to perform duties.

30. The Auditor-General may authorise any officer of his department to perform on his behalf any of his functions under this Act or any other Act other than the administering of oaths



and the certifying of and reporting on accounts for the House of Assembly.

31. If at any time it appears to the Auditor-General that—

- Notification of irregularities to Financial Secretary.
- (a) any irregularities have occurred in the collection, custody or expenditure of public moneys, or in the accounting for the same; or
 - (b) any irregularities have occurred in the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores, or other property of the Crown, or in the accounting for the same; or
 - (c) any loss of or damage to property of the Crown has not been duly reported to the Financial Secretary,

he shall immediately bring the matter to the notice of the accounting officer and, if the case is serious, report the circumstances to the Financial Secretary.

32. (1) If the House of Assembly by resolution so directs, the accounts of any statutory body shall, notwithstanding anything to the contrary contained in any other Act, be audited by the Auditor-General.

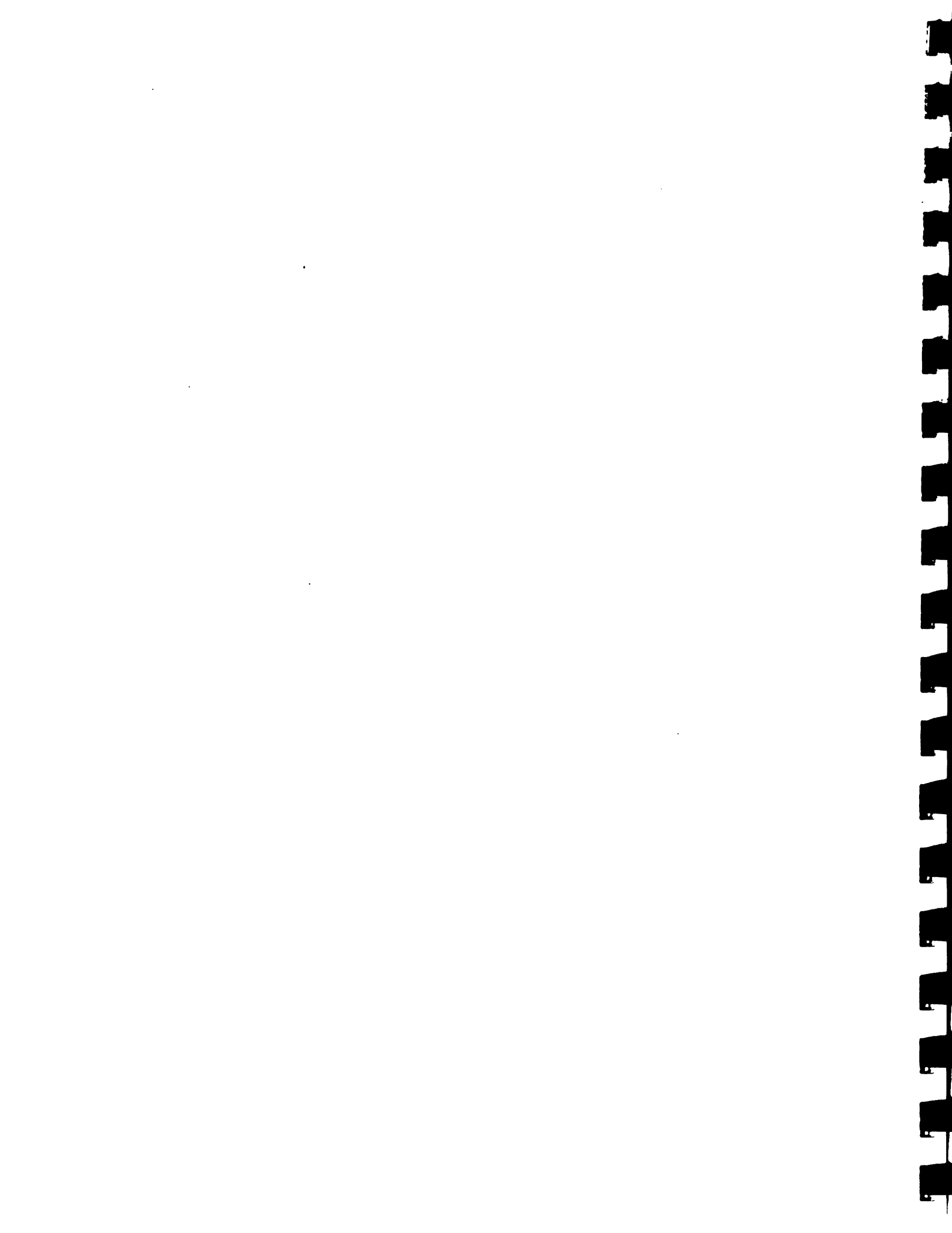
Audit of accounts of statutory bodies.

(2) In the exercise of his duties in relation to statutory bodies and their employees, the Auditor-General has the like powers as are vested in him for the purpose of examining accounts under section 29 and subsection (2) of section 29 shall have effect accordingly.

(3) The Auditor-General shall report on his examination and audit of the accounts referred to in subsection (1) and shall transmit such report to the appropriate Minister for presentation to the House of Assembly; but—

- (a) the appropriate Minister, before so doing, shall obtain the observations of the statutory body concerned on any matter to which attention has been called by the Auditor-General in his report and such observations shall be presented to the House of Assembly with the report; and
- (b) if the appropriate Minister fails within a reasonable time to present the report to the House of Assembly, the

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Auditor-General shall transmit such report to the Speaker to be presented by him to the House of Assembly.

(4) In the performance of his functions under this section the Auditor-General may, with the concurrence of the appropriate Minister, authorise any person publicly carrying on the profession of accountant to inspect, examine or audit the books and accounts of any statutory body which the Auditor-General may be required to examine and audit under this section and such person shall report thereon to the Auditor-General in such manner as the Auditor-General may direct.

Audit of
other
accounts.

33. The Auditor-General shall, if so required by the Minister, examine the accounts of any person or organisation who has received moneys by way of grant or loan out of funds voted by Parliament or in respect of whom financial aid from the Crown is sought and report the results of his examination to the Minister.

Examination
of accounts
of Auditor-
General's
Department.
1967-15.

34. The accounts of the department of the Auditor-General shall be audited and reported on by the Minister, and the provisions of sections 28 and 29 shall apply to the Minister in relation to the exercise of those functions in the same manner as they apply to the audit and reports made by the Auditor-General.

PART VI—MISCELLANEOUS

Remission
of duties
imposed by
way of
penalty.

35. (1) Where by any Act in force in the Island additional duties are made payable by way of forfeiture, the Minister, upon the petition of any person who has incurred and paid such additional duties so imposed by way of forfeiture, may, if in the circumstances of the case he considers it equitable to do so, remit such duties.

(2) The Accountant-General is hereby authorised and required to pay any such duties as are remitted under subsection (1) upon the warrant of the Minister or of a person authorised in writing by the Minister.

Remission of
duties on
address of
House of
Assembly.

36. The Minister may, upon the address of the House of Assembly, remit and order repayment of any duties raised, levied, collected and paid to the Crown, for the uses of the



Island, and the Accountant-General is hereby authorised and empowered to repay the same upon the warrant of the Minister or of a person authorised in writing by the Minister.

37. (1) On the death of any person who was employed in the public service (hereinafter in this section referred to as the deceased public officer) and to whom was payable at the date of his death on account of his public service any salary, allowances, pension or gratuity, not exceeding the sum of one thousand dollars, the Minister, on an application being made for such purpose, may, subject to subsection (3), dispense with probate or letters of administration if he is satisfied that it is expedient to do so and direct that any such salary, allowances, pension or gratuity, shall be paid to such person as appears to him best entitled to receive the same.

Power of Minister to dispense with probate or letters of administration in certain cases.

(2) The Accountant-General is hereby authorised and required to pay upon the warrant of the Minister or of a person authorised by the Minister in writing such sum as may be directed to be paid under subsection (1).

(3) Before dispensing with probate or letters of administration and directing the payment of any sums under subsection (1), the Minister shall satisfy himself that every reasonable care has been taken to ascertain whether or not the deceased public officer was indebted to any person at the date of his death.

(4) Any payment made under this section shall be valid against all persons, and all persons acting under the provisions of this section are absolutely discharged from all liability in respect of any moneys duly paid or applied by them under this section; but nothing in this section shall in any way interfere with the right of any creditor or other person having any claim to or upon the property of the deceased public officer from proceeding against the legal personal representative of the deceased public officer for the recovery of any money or other property which such creditor or other person may claim.

38. (1) Subject to such conditions as the Minister may from time to time determine, the Accountant-General is hereby authorised to advance from the Consolidated Fund to any Government or Administration to which this section

Advances by Accountant-General to other Governments or Administrations.

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applies such sums as he may be requested by that Government or Administration to pay on its behalf.

(2) All sums advanced under subsection (1) shall be recovered by the Accountant-General from the Government or Administration that requested the payment on its behalf.

(3) This section applies to Governments or Administrations which settle their indebtedness to the Crown through the Crown Agents.

Power to
make rules.

39. (1) The Cabinet may make rules for all or any of the following matters—

- (a) prescribing the duties of the Accountant-General and accounting officers;
- (b) prescribing the form and manner in which any of the public accounts are to be kept;
- (c) prescribing the procedure for the checking by accounting officers of claims against the Consolidated Fund and the paying of such claims;
- (d) prescribing the procedure for the reporting by the Auditor-General of delays and irregularities;
- (e) prescribing the responsibilities and liabilities of all accounting officers;
- (f) providing for the purchase, receipt, custody, issue, sale, transfer or delivery of any stamps, securities or other property of the Government or statutory body;
- (g) prescribing generally for the proper and efficient keeping of the public accounts, for any other matter required to be prescribed under this Act and generally for the proper carrying out of the provisions of this Act.

1971-7.

(2) All rules shall be subject to negative resolution.



ANNEX IV-4

ACTIVITIES OF THE A.P.U



1. PLANNING PROGRAMMING AND MONITORING

- (a) Advising on agricultural, food and nutritional policy.
- (b) Preparing the five year Agricultural Development Plan.
- (c) Evaluating the Agricultural Development Plan for previous planning period.
- (d) Preparing programmes for agricultural development.
- (e) Monitoring and evaluating these programmes.
- (f) Monitoring the implementation of annual plans.

2. STATISTICS

- (a) Collecting, processing and publishing agricultural statistical data.
- (b) Compiling and updating a register of farmers.
- (c) Forecasting agricultural production.



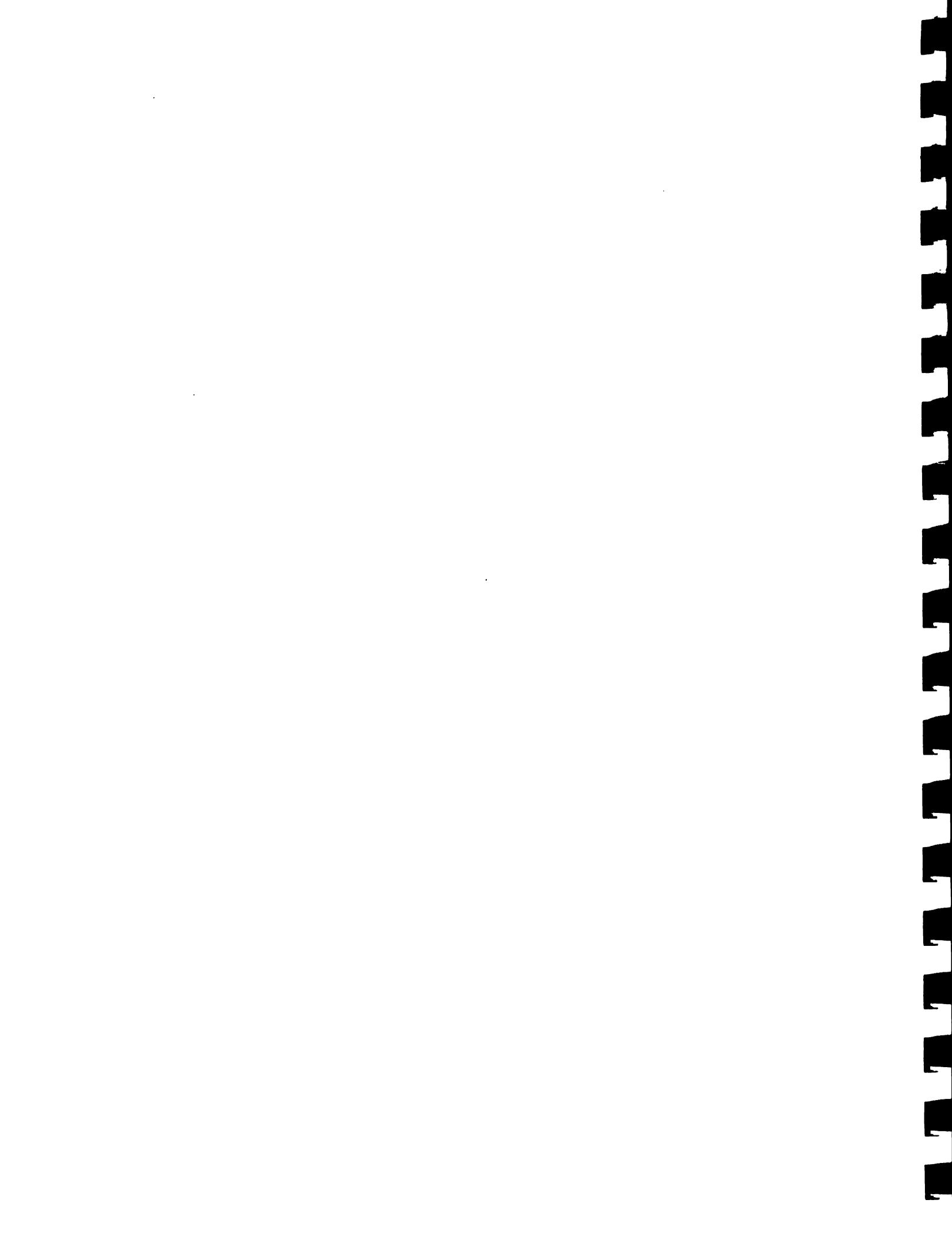
- (d) Planning, organizing and undertaking ad-hoc agricultural census and processing and publishing the information collected in cooperation with the Government Statistical Services and the Data Processing Unit.

3. RESEARCH

- (a) Effecting special studies in the field or agricultural economics.
- (b) Preparing, updating and analysing crop and livestock budgets.
- (c) Preparing and analysing farm models.

4. PROJECTS

- (a) Giving guidance and assistance to operation units in the formulation of agricultural development projects.
- (b) Cooperation with operational units, Private Consultants as well as consultant attached to International Agencies in formulating Agricultural Development Projects.



- (c) Preparing requests for Technical Assistance from Regional and International Agencies.
- (d) Preparing and updating project dossiers.
- (e) Monitoring and evaluating implementation of agricultural development projects.

5. MARKETING

- (a) Implementing a Marketing Intelligence Service.
- (b) Monitoring and advising on the marketing of agricultural produce.
- (c) Advising on the pricing of agricultural commodities.
- (d) Assisting in the development and exploitation of export markets for agricultural commodities.
- (e) Cooperating with the CARICOM Secretariat in order to facilitate smooth operation of the CARICOM Agreement, particularly in respect of agricultural matters.



(f) Monitoring the operation of the agricultural aspects of the CARICOM Agreement.

(g) Advising on CARICOM matters on respect of agriculture.

6. FISHERIES

(a) Collecting, processing and publishing fisheries statistical data.

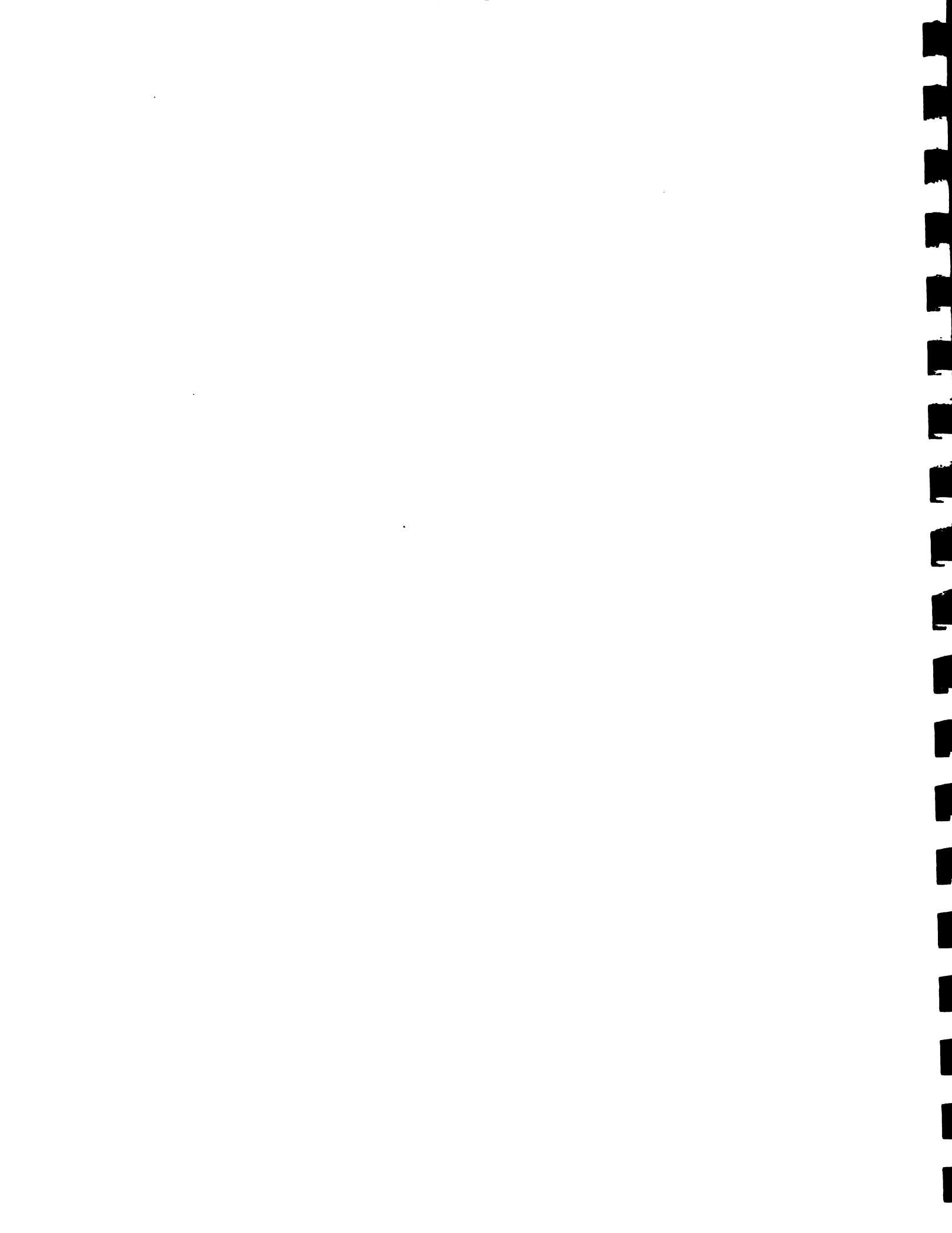
(b) Planning and organizing ad-hoc surveys on fisheries and processing the information collected.

(c) Planning and programming for Fisheries Development.

(d) Monitoring, evaluating and reviewing implementation of Fisheries Development Programmes and Projects.



ANNEX IV-5
BUDGETING SYSTEM



BUDGETING SYSTEM

As in all other departments of the Government, the Permanent Secretary, through the Accounting Officer of the Ministry of Agriculture is personally responsible for the efficient and prudent conduct of all financial business.

In this respect, it is his responsibility to make all necessary arrangements to ensure that:

- (i) a proper system of accounts is established and maintained in the Ministry, and that the said accounts are therein faithfully and properly kept;
- (ii) all public money collectable are punctually collected;
- (iii) all public moneys for which he is accountable are promptly accounted for under the proper heads, sub-heads, items and sub-items of the Estimates or other approved classifications.
- (iv) proper provision is made for the safe keeping of public moneys, securities, payable order, vouchers, stamps, stamp duties, receipt books, carbon copies and counterfoils of receipts, licences, and other Government property entrusted to his care;



- (v) there is strict supervision over all officers under his authority entrusted with the receipt and expenditure of public moneys and independent and efficient check including surprise inspections are instituted against the occurrence of fraud, embezzlement, carelessness, waste or extravagance;
- (vi) no payment is authorized or made which is not covered by proper authority expressed on the voucher relating to it;
- (vii) all books of accounts and other accounting records are correctly posted and kept up-to-date.

It is also his duty to:

- (i) report to the Director of Finance and Planning any apparent defect in the procedure of revenue collecting, or apparent waste or extravagance in expenditure which comes to his notice in the course of his duties;
- (ii) check all cash and stamps in his charge and verify the amount with the balance shown in the books of accounts;
- (iii) promptly bring to account as a receipt any cash or stamps found in his charge in excess of the balances shown in the books of account;



(iv) reply promptly to any queries addressed to him by the Director of Finance and Planning, Accountant General or Auditor General, giving fully the particulars or information required;

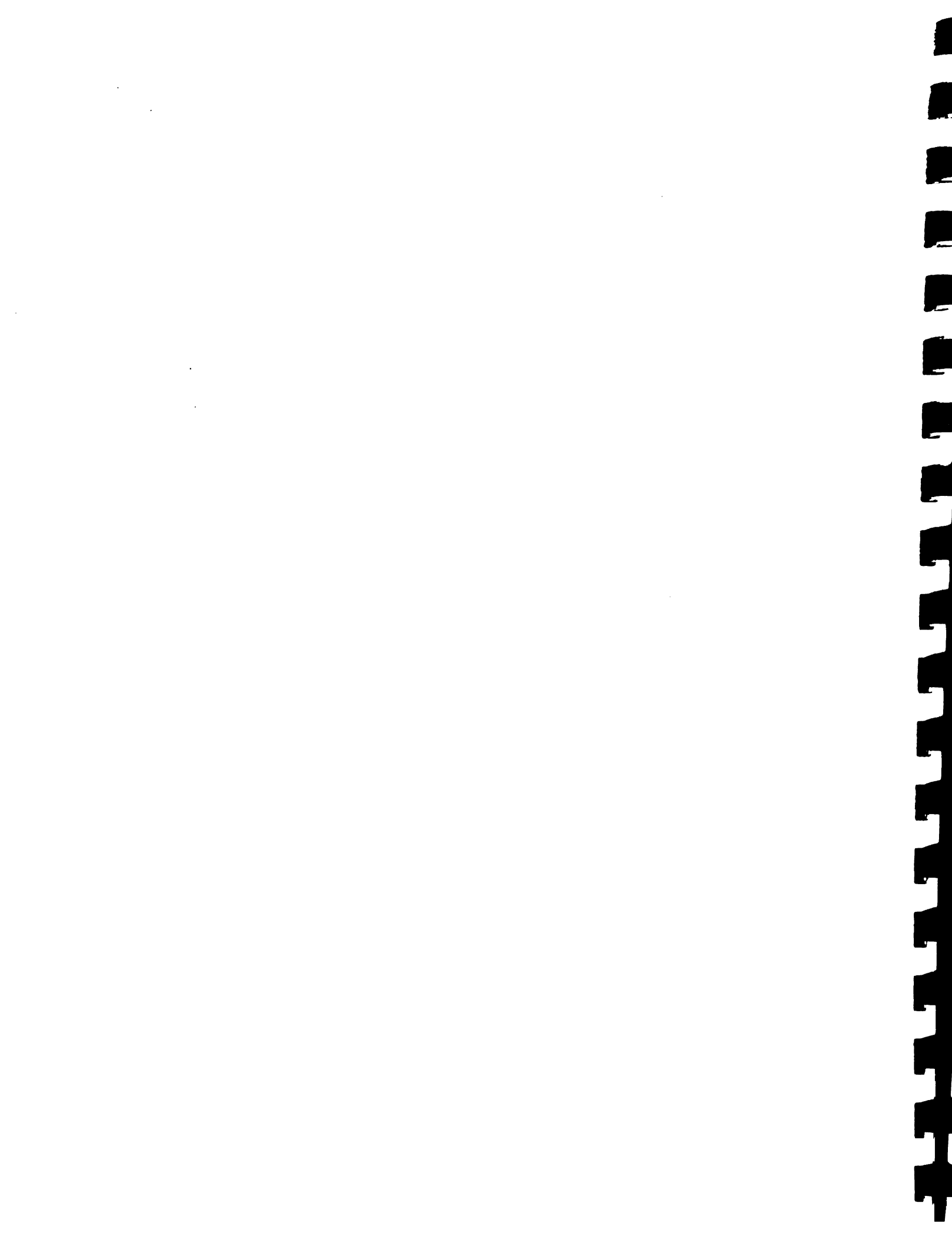
(v) render for audit the accounts of the Ministry and prepare the necessary financial statements and returns.

If he disagrees with the Minister on a matter of importance affecting the financial administration of the Ministry, it is his duty to represent his objection promptly to the Minister.

He shall place on record his disagreement with any decision or proposed course of action which he find difficult to defend as prudent administration or which he regards as inconsistent with his obligation to see that the administration of the Ministry is carried out with due regard to the avoidance of waste or extravagance, and he shall set out the reason for his disagreement.

If the Minister adheres to his decision, he shall communicate that decision in writing to the accounting officer who shall accept the decision and carry it into effect.

If the matter which is the subject of the accounting officer's objection involves his personal liability for the funds or the question of regularity or propriety of payment, the accounting



officer shall not only set out in writing his objection to the proposed expenditure and his ground for it, but he shall only authorize or make the payment upon a written instruction from the Minister overruling the objection.

After such payment is made the accounting officer shall immediately inform the Director of Finance and Planning and the Accountant General of the circumstances surrounding the payment and forward the papers to the Auditor General.

On all technical matters affecting the accounts and on any matter of doubt relating to the propriety or regularity of any transaction the advice of the Director of Finance and Planning or Accountant General, as the case may be, may be sought.

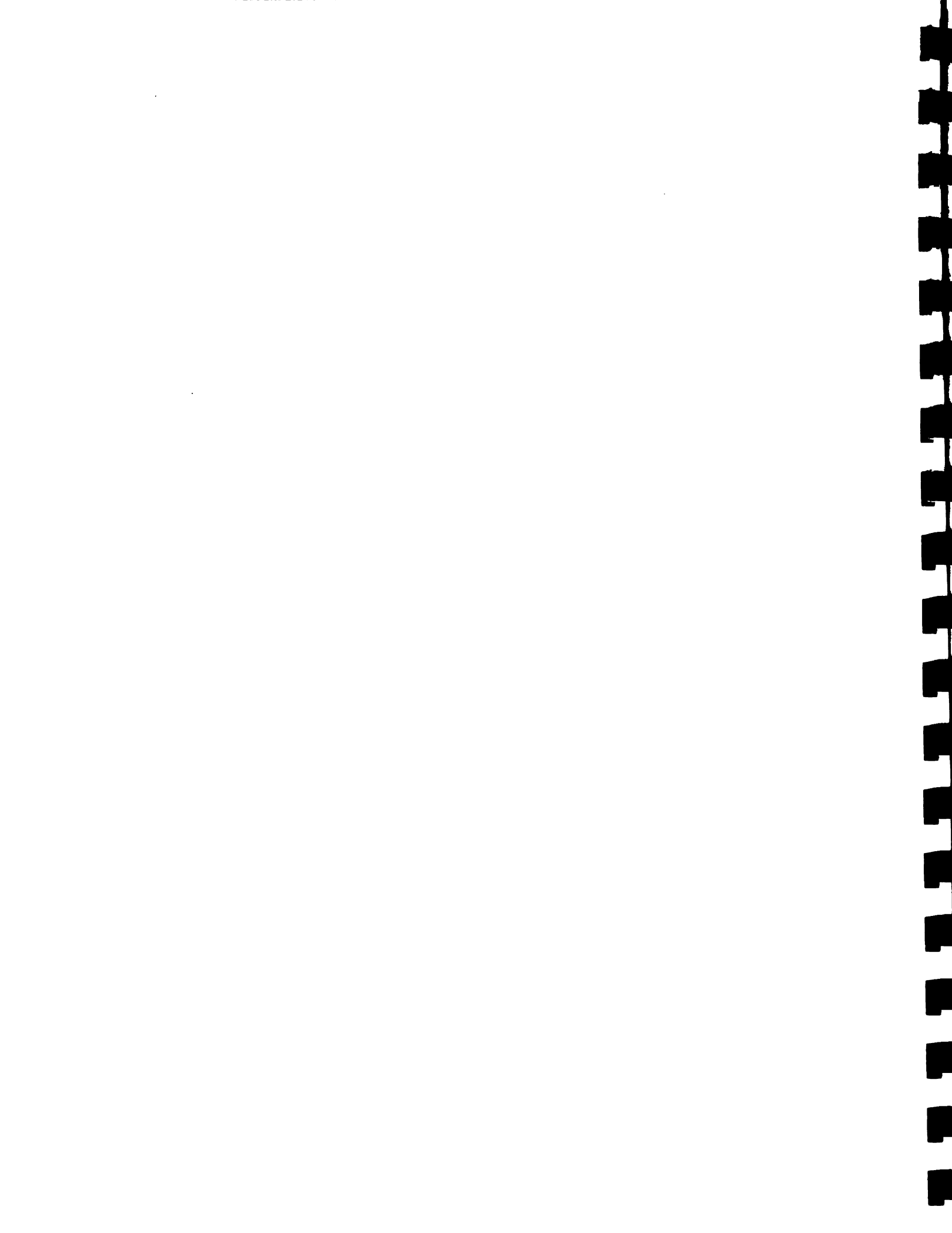
The Accounting Officers shall furnish to the Director of Finance and Planning at such times as the Director of Finance and Planning may direct-

- (a) Estimates of revenue and expenditure for the succeeding financial year; and
- (b) revised Estimated of revenue and expenditure for the current financial year.



ANNEX V-1

PROPOSED LOAN REGULATIONS



LOAN REGULATIONS

These are the main regulations for the use of the funds allocated for a line of credit to livestock producers within the Integrated Livestock Project, financed with funds from a loan granted by Inter-American Development Bank (IADB) to the Government of Barbados, and from Barbados' own funds allocated as its financial counterpart within this project.

I. Purpose

1. Loans from the Integrated Livestock will be used for the following purposes:

- (a) Purchase of dual purposes cattle and sheep to be used for breeding purposes.
- (b) Establishment of buildings for housing livestock.
- (c) Fencing.
- (d) Installation of watering systems for livestock.
- (e) purchase of machinery and equipment.
- (f) Establishment of feed storing facilities.
- (g) Any other purpose connected with livestock production as included in the Integrated livestock Project (ILP)



II. Eligibility

2. All livestock producers or potential producers are eligible for these loans.

Administration of the Credit

3. This Credit for Integrated Livestock development shall be administered by the Barbados National Bank (BNB), in coordination with the Ministry of Agriculture and Natural Resources (MANR).

The Loans Committees

4. There will be two Loans Committees- one at Barbados National Bank (BNB) and the other at the Ministry of Agriculture and Natural Resources.

5. The loans Committee at Barbados National Bank shall comprise the:

- (a) General Manager of Barbados National Bank (Chairman).
- (b) BNB's chief of the Agricultural Division.
- (c) BNB's chief of Loan Officers.
- (d) BNB's Loan Officer in charge of the operation at hand (with no right to vote.)
- (e) A nominee of MANR's Executive Committee of the Project.



6. The loans Committee at MANR shall comprise the
- (a) Deputy Chief Agricultural Officer E/D (Chairman).
 - (b) Chief of the Livestock Production Unit.
 - (c) Chief of the Farm Management and Economics Unit.
 - (d) Chief of Extensionists.
 - (e) The Extensionists in charge of the operation (with no right to vote).
 - (f) A nominee of BNB.
7. BNB's Loan Committee has the final approval of the loan, after the loan applications have been technically approved by Ministry of Agriculture and Natural resources (MANR), decides on whether they represent an acceptable banking risk. On this basis, it either approves or rejects them. BNB's Committee cannot reject on technical grounds, any application that the MANR has already approved.
8. If BNB's Loan Committee did not agree or had serious reservations about the technical considerations on which the application has been approved, it should send these reservations to the Ministry of Agriculture and Natural Resources (MANR). Once the MANR responds, the BNB has to accept its decision and proceed accordingly. Both Loan Committees shall invite a representative of the abattoir once it starts operating on its own. Then it will be considered the convenience of including this representative as a permanent member of the committees, either as an additional member or replacing of the others. They do not have right to vote.



9. The Ministry of Agriculture and Natural Resources (MANR's) Loan Committee deals only with the livestock technical aspects related to each loan application.

III. Procedures

10. The guidelines for submitting and processing applications, as well as the conditions for disbursement are as follows:-

- (a) MANR and BNB, jointly and or separately shall promote and make this line of credit and its conditions known throughout the island.
- (b) Applications for loans, officially, will have to be made to the Barbados National Bank, although they can be channeled to it through MANR's extension services.
- (c) All applications will have to be made on the forms provided to that effect.
- (d) All applications will have to comprise information on at least the following:-
 - i. name and address of the applicant.
 - ii. size and location of the farm.
 - iii. proof of ownership or long term lease agreement.
 - iv. details of animals and crops on farm.
 - v. all other assets and liabilities.



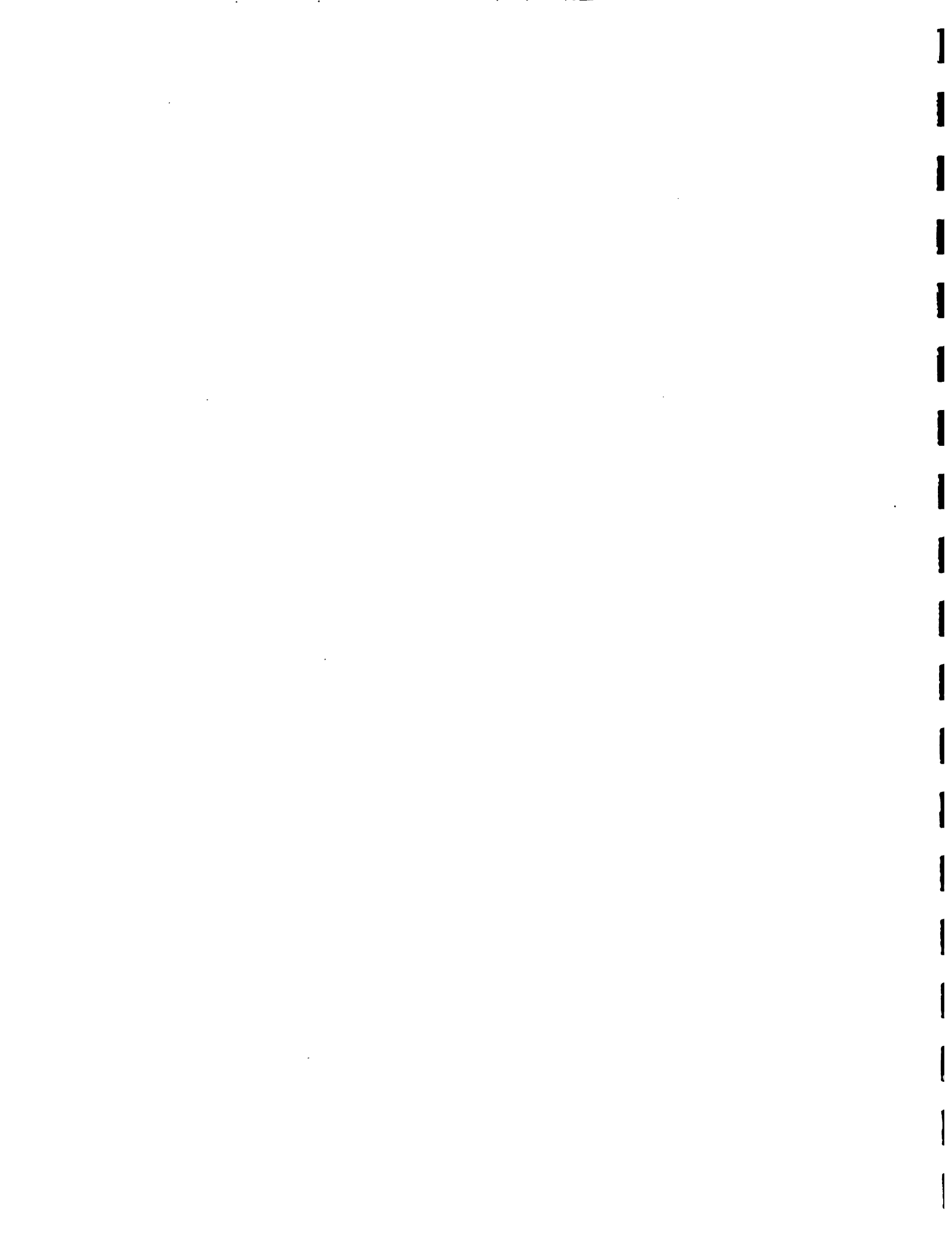
- vi. late balance sheets and statements of losses and earnings.
 - vii. projected cash flows without and with the project for the farm and all of other applicant's activities outside the farm.
 - viii. DETAILED INVESTMENT PLAN (proposed)
 - ix. proposed plan of disbursements (tied to the investment plan).
- (e) Applications received at Barbados National Bank (BNB). The Bank first verifies that all necessary information is therein included and that in principle the applicant might qualify as a borrower, as far as banking criteria is concerned. Then, if the BNB does not reject the application, it sends it to the Ministry of Agriculture and Natural Resources (MANR).
- (f) Applications received at Ministry of Agriculture and Natural Resources (MANR). The Ministry verifies completeness of information and ascertain if the applicants are in principle acceptable as borrowers.
- (g) MANR receives applications back from BNB and passes them over to its Extension Service. Extensionists therein analyze the investment plan and do their recommendations to MANR's Loan Committee.



- (h) MANR's Loan Committee makes its decision in this respect and if approved, sends the applications to BNB.
- (i) BNB's Loan Committee makes its decision and communicate it to the applicants. If approved it invites the applicants to formalize the loan operation at BNB's premises.

IV. Conditions of Disbursements

- (a) Loans should be made available for a maximum of ten years.
- (b) Adequate security should be required for all loans.
- (c) The interest rate shall be _____ with a spread of _____ for BNB
- (d) All applicants will be entitled to a year moratorium if requested.
- (e) The borrower will be required to enter into an agreement with the lender in respect of the repayment of the loan.
- (f) In all cases there will be a disbursement plan jointly drawn by MANR and BNB that will be integral part of the loan agreement between the borrower and the lender.
- (g) Disbursement plans shall always be closely tied to the investment plan which shall also be part of the said agreement.
- (h) Actual disbursements shall be always sealed according to the said investment plan, and made in cash only when they refer to salaries; otherwise they shall be always done to the borrowers suppliers.



- (i) Before any actual disbursement, either in cash or to the borrowers' suppliers, there must always be a joint certification by the extensionist and loan officer in charge ascertaining that works involved in the payment of salaries have been duly realized, and that the supplies to be paid have in fact been utilized within the farm as programmed.

V. Restrictions

11. With funds of this programme, either IADB's or Government's cannot be given loans for the:-

- (a) buying of land.
- (b) payments of debts.
- (c) use outside the farm.
- (d) use inside the farm in operations other than this project's.

12. With funds from IADB cannot be given loan for:-

- (a) working capital, except when it is for the import of inputs required for the functioning of the project.

13. Total loans cannot go beyond 85%, (65% from IADB and 20% from Barbados) of the total cost of the project. Borrowers can consider as part of their 15% their salaries and those of their families.

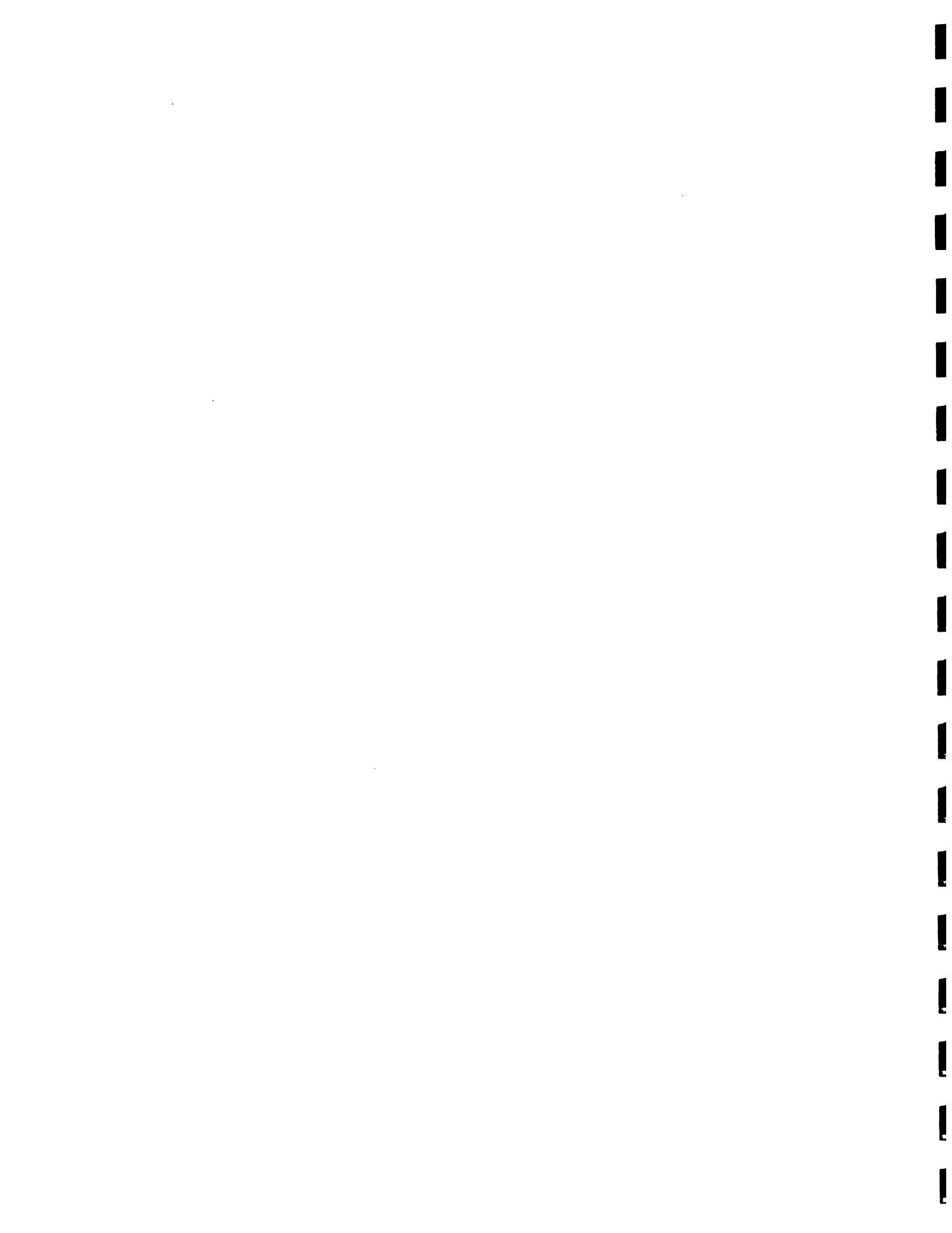


14. Repayments of these loans shall be utilized with the same purpose and under the same conditions than above, at least until the Government of Barbados has totally re-paid the loan to IADB or otherwise agreed upon.

15. Whenever it is verified that Borrowers have utilized funds of the loan for any purposes other than those agreed upon and stated in these regulations, they have to pay back immediately, no matter for how long the loan had been formalized initially.

16. Borrowers may be granted these loans contingent to their obliging themselves to sell their produce to whoever the lender indicates, provided he is paid a fair market price.

17. In above cases, the borrower shall accept that the buyer may retain from payments to him whatever he might owe to the lender.



BARBADOS NATIONAL BANK (BNB)

MINISTRY OF AGRICULTURE AND NATURAL RESOURCES

INTEGRATED LIVESTOCK DEVELOPMENT PROJECT (ILD/IADB)

LOAN APPLICATION

PART A

1. Name of Applicant (in full) _____

Category (Corp., Partnership, Individual Proprietor or Co-operative).

2. Present Address _____

3. Name of Farm (if relevant) _____

4. Farm Location _____



5. Farm Size (acres/hectares) _____

6. Details of ownership (owned/rented/leased) _____

7. Details of animals on farm (give numbers)

(i) Cattle

Matured cows _____

Matured bulls _____

Heifers _____

Bulls under 2 yrs _____

(ii) Other livestock

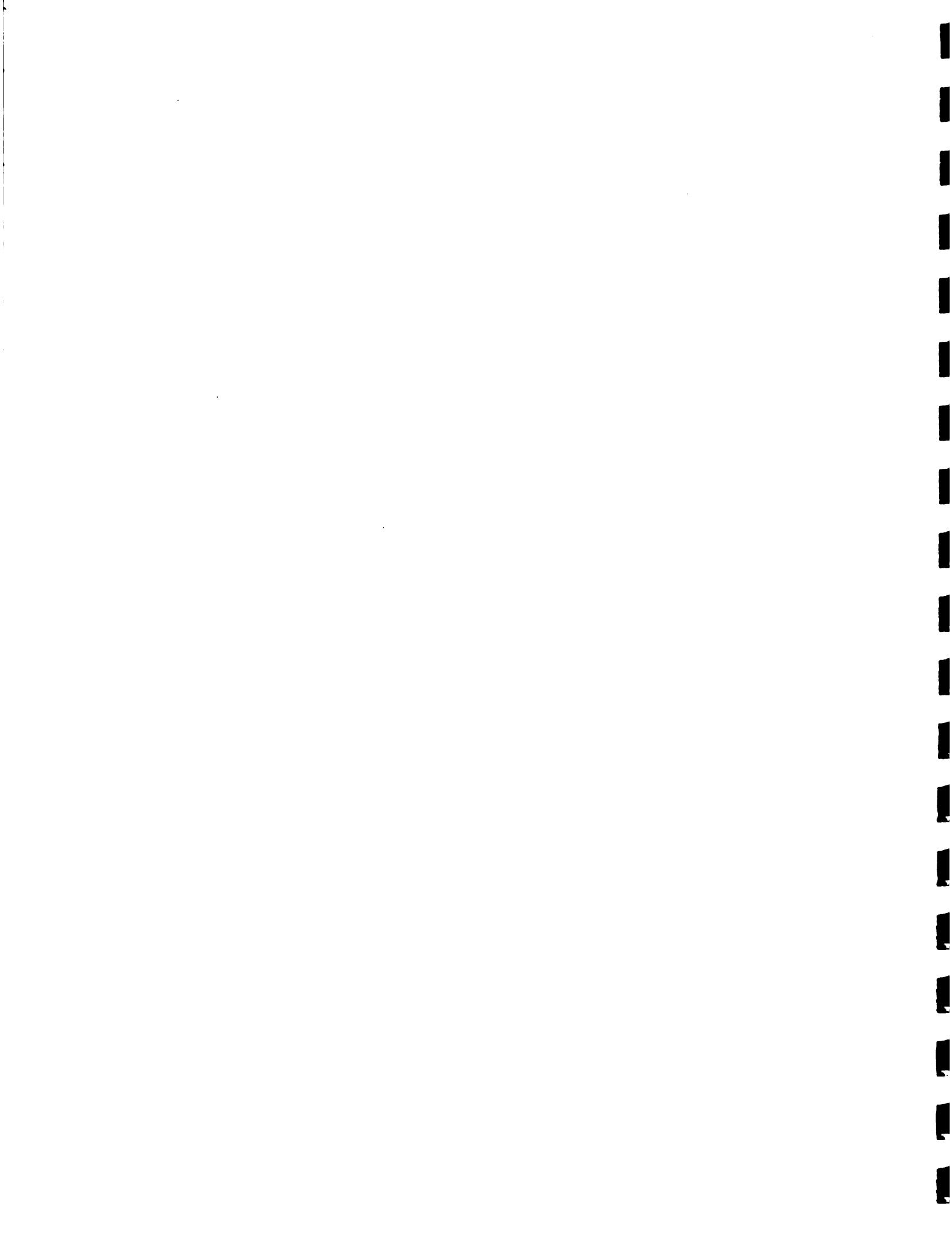




12. Cash Flow Projections (give details of Inflow, Outflow, and Cash Balance for duration of project or at least a five year period - (Appendix 11)).

13. Give details of type of crops and of animals (by type) to be marketing each year at least for first five years of project.

Type of	YEAR	YEAR	YEAR	YEAR	YEAR	YEAR
crop and						
Animals	0	1	2	3	4	5



I/We.....
 hereby make application for a loan of.....
dollars from
 the livestock Development Fund.

Signiture of Applicant(s).....

 Date.....

PART B

For Official Use Only

Amount of Loan: _____

Period of loan: _____

Deposit: _____

Security Offered: _____

Amount of monthly repayment: _____

Date

Approved



ANNEX V-2.

TENDERING REGULATIONS



TENDERING REGULATIONS

I. GENERAL RULES

First

All contracts for the acquisition of either goods or services of any kind for an amount exceeding the equivalent of one hundred thousand American dollars (US\$ 100 000) with funds from the loan agreement # _____ signed between the Government of Barbados and the Inter American Development Bank shall abide by these rules and procedures.

Second

All tenders shall be public. If foreign currency from the loan agreement is to be utilized for the payment of the goods or services to be acquired, all invitations for tenders be published internationally and shall be open for tenders from all IADB's member countries. Therefore, these invitations under no circumstances, can establish conditions which imply restrictions or in any way impede the offer of goods or services or the participation of tenderers from those countries.

Third

The borrower is the only legal authority to invite tenders and subsequently select the tenderers with whom the formal contract for the supply of goods or services is to be signed.



II. INVITATION FOR TENDERS

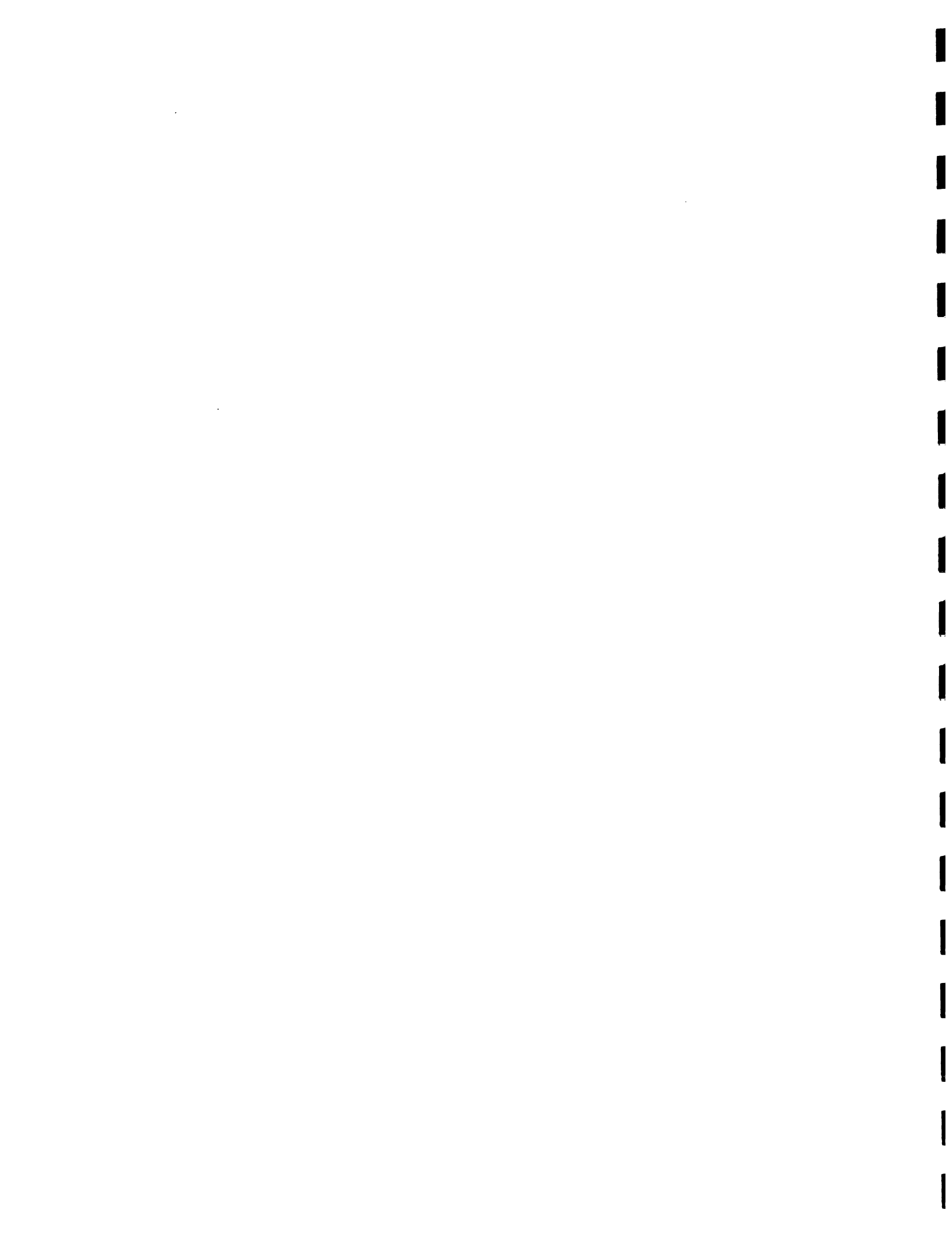
Fourth

Publications inviting tenders shall include all necessary information so that all interested firms and individuals can prepare and submit their offers. These publications have to include at least complete address and location where prospective tenderers can secure all documents related to the bidding, deposit or price to be paid for them, deadline to submit offers, a brief of specifications on the volume and kind of goods, constructions or other kind of services to be acquired, as well as a brief description of all kinds of materials and equipment to be purchased. Publications shall also declare that the project is partially financed by IADB and that only goods and services originating from IADB's member countries are eligible.

Fifth

Bidding invitations shall be worded in clear terms and shall consist of at least the following:-

- i. general conditions to be complied with for the bidding, acquisition contract, or purchase order.
- ii. specific conditions for all and each one of above.
- iii. technical specifications.



- iv. formulaes for quotations of prices.
- v. formulaes for required warranties.
- vi. model for the acquisition contract or purchase order.
- vii. descriptive drawing of the constructions or works to be bidden on.
- viii. IADB's regulations concerning the origin of goods and eligibility of construction firms, namely, that they:-
 1. be legally established and organized in an eligible country.
 2. have main headquarters for its business in an eligible country.
 3. be owned by citizens or firms from one or more eligible countries (said firm or firms shall also have to qualify themselves in terms of nationality) and/ or by "bonafide" resident citizens of said countries in a proportion of over 50% of capital or shares.
 4. are integral part of the economy of the country where it is established.
 5. do not have any arrangement by which a substantial part of their net earnings or other benefits are credited or paid to persons who are not citizens or "bonafide" residents of eligible countries.
 6. employ for the construction work at least 80% of persons who have been already working for them, for an eligible country or have their actual address in



that country. In order to effect these estimates, in respect of a firm from a country other than where the construction is to be done, citizens or permanent residents of the country where the work is to take place shall not be taken into account.

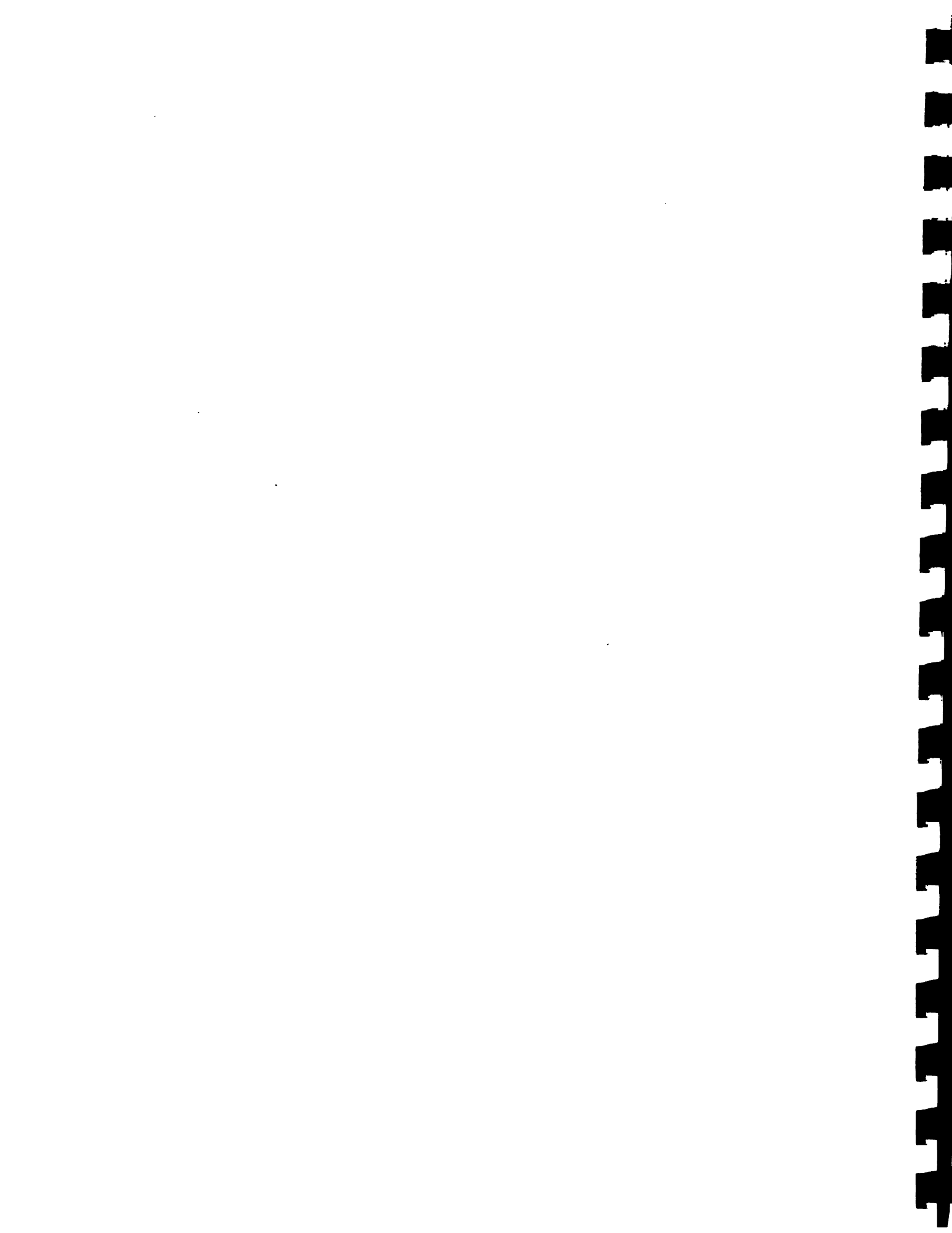
To verify and have a proof as to the condition stated in point (3) above, the firm shall have to provide a list of its main stockholders, together with a sworn statement issued by the Secretary of the firm, whereby he certifies that, according with the information at his disposal, the ownership of the firm corresponds to the shareholders in his records and that their actual addresses are those therein declared and stated.

Sixth

In the case that there were no tenders or that the offers submitted after their being carefully analyzed were not acceptable, the borrower could declare the bidding void; but before he makes this declaration, he must have the opinion of IADB in this respect.

Seventh

Once the bidding is declared void, the borrower shall issue a new invitation following exactly the same procedure as indicated above. If the bidding was declared void a second time, the borrower and IADB would jointly decide upon the concrete measures that would be adopted.



Eighth

Publications inviting the tenders shall be published in the Barbados Official Newspaper "The Gazette" and in two other newspapers of recognized Island-wide circulation, during at least three consecutive days with a minimum of forty five days in advance to the deadline for the submission of offers. If purchases are in an amount not exceeding the equivalent to five hundred thousand American dollars (US\$ 500 000), the lead time can be reduced up to thirty days as a minimum. In all the cases, invitations for bidding shall be sent to Embassies and Consulates of eligible countries stationed in Barbados. Said communications and publications shall be previously approved by IADB.

SUBMISSION AND RECEPTION OF OFFERS

Ninth

Offers shall be submitted in closed envelopes and shall be signed by the person legally authorized by the tenderer, according to the conditions established in bases and specifications for the bidding.

Tenth

Submission of an offer implies that the tenderer accepts all legal conditions and regulations contained in the bases and specifications for the invitations for bidding, with no need of any statement of declaration in this respect.



Eleventh

Offers shall not contain any kind of scratching or amendments. The borrower may reject at the moment of the opening of envelopes, all offers which do not abide by this condition.

Twelfth

All offers shall be accompanied of a warranty as to the maintenance and/ or seriousness of the offer, in the amount or percentage indicated by the Barbados Law. This warranty shall have a validity of at least ninety days.

Thirteenth

The envelope containing each offer shall have on it the date and hour of its submission duly certified by a designated authority.

IV. OPENING, RANKING AND SELECTION OF OFFERS**FOURTEENTH**

The opening of offers shall take place at the time, date and place indicated in the invitations for bidding. The realization of said event shall be duly announced in Island-wide publications, and shall take place in the presence of all bidders who want to attend. As offers are opened,



it shall be verified that they fully comply with all legal requirements, either accepting or rejecting them according with the results of analyses done on the submitted documents.

Fifteenth

As the offers are opened, they cannot be modified in any respect.

Sixteenth

The lowest offer which complies with all specifications and the conditions of invitations for bidding, shall be selected, and the corresponding contract or purchase order shall be issued in the favour of the person or firm who submitted it.

Seventeenth

In the case of acquisitions of any kind, it will be possible to apply a margin of preference in favour of offers of goods originating from Barbados or, in the CARICOM countries, according to the following regulations:-

a). Margin of National Preference

- i. goods shall be considered originating in Barbados, when the cost of inputs, labor and services utilized in their production represents at least 40% of their total cost



ii. In order to compare different offers, it shall be considered as the price of the goods originating in Barbados, their price at the delivery place, after the following cost items have been deducted:-

- (1). import duties paid on main raw materials or on manufactured components and
- (2). local sale taxes which had been added to the price (cost) of the goods.

Tenderers shall provide proof of the amounts that shall have to be deducted in respect of above, so that comparison of different offers is actually facilitated.

iii. Also in respect of this comparison, it shall be considered as a price for goods of foreign origin, the CIF (Cost Insurance Freight) price of said goods (import, consular and port taxes duly deducted), plus amounts paid for the following expenses:

- (1). goods handling at the port, and
- (2). local transportation from the port to the place or location where they are to be delivered and actually utilized (construction or farmgate).

iv. For a better comparison of offers from local and foreign origin, it shall be taken into account the following:

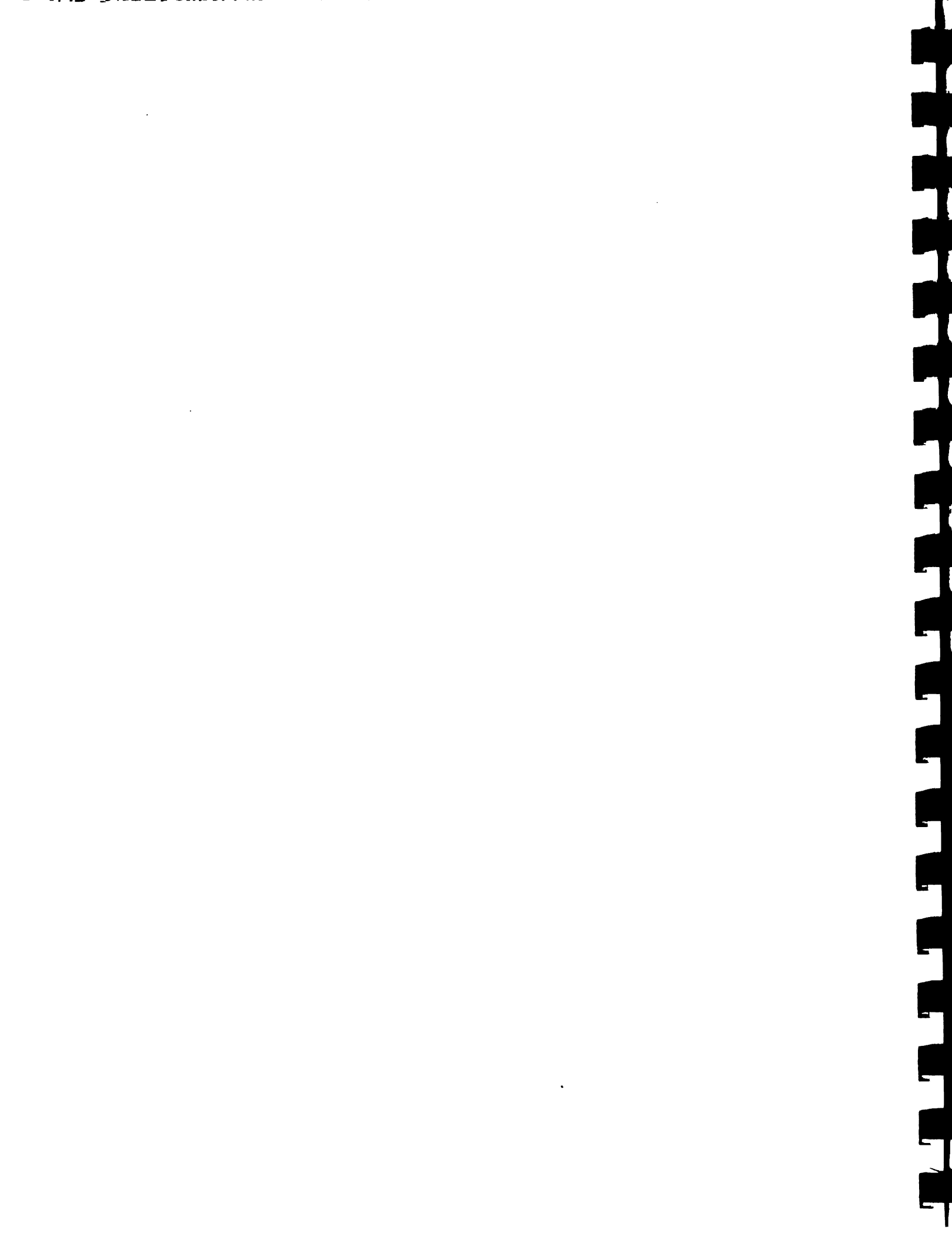


- (1). prices quoted in foreign currency shall be converted into their American dollar equivalent, for which it shall be utilized the rate of exchange agreed upon between the borrower and IADB in the respective loan agreement, and
- (2). prices of goods from foreign origin, calculated according to iii. above, shall be added 15% or actual import taxes, whatever is lower.

b). Margin of Regional Preference

When a local supplier or contractor has not been selected, a margin of regional preference can be applied according to the following:-

- i. goods shall be considered as originating in the region, when they are produced in a CARICOM member country, complying with all requirements established in legal instruments governing said regional agreements, concerning origin and other matters related to the freedom of commerce within the region..
- ii. The aggregated local value shall not be less than 40% of the total cost of the goods.
- iii. Local costs referred to in (iii) (1) and (iii) (2) of (a) above shall be added to the CIF cost of the offered goods.
- iv. For the comparison of prices between offers of goods originating in CARICOM countries and offers of goods



originating in other IADB's member countries, the procedure shall be the following:-

- (1). prices quoted in foreign currencies, shall be expressed in terms of their equivalent in American dollars, following the same procedure than in (a) (iv) (1) above, and
- (2). prices originating in non-CARICOM countries shall be added 15% or the difference between taxes on goods from those countries and taxes on goods originating in other IADB's member countries which do not belong to CARICOM.

Eighteenth

Upon completing the analysis of all the offers, the borrower shall prepare a report, including all its recommendations.

Nineteenth

The borrower shall send its report to IABD and, once IADB has given its approval, within a reasonable period of time, the borrower shall make its final decision.



Twentieth

The borrower can accept biddings only partially, if there are sound reasons for such a decision, and only after IADB has expressed its opinion in this respect.

Twenty-first

Once the selection of tenderers has been made, either for the constructions in the project or for the supply of equipments or other types of goods, the corresponding contract shall be issued. In the case of acquisitions of equipments and/or goods, the contract can have the format of a purchase order. In any case, the contract or the purchase order shall be submitted to IADB for it to give its approval within a reasonable period of time.

Twenty-second

Upon IADB's approval of the contract or purchase order format, the borrower shall secure necessary authorizations to sign said contract or purchase order from IADB and Barbados Government.

Twenty-third

Once the above mentioned authorization is obtained, selected tenderers shall be notified for them to sign the respective contracts or



purchase orders. Non-selected tenderers shall be given back their warranties and other documents which do not constitute the offer (or tender) itself.

Twenty-fourth

If at the time of signature of these contracts, there was any need for amendments of conditions initially approved and included in the invitations for bidding, said amendments shall be submitted to IADB for approval.

Twenty-fifth

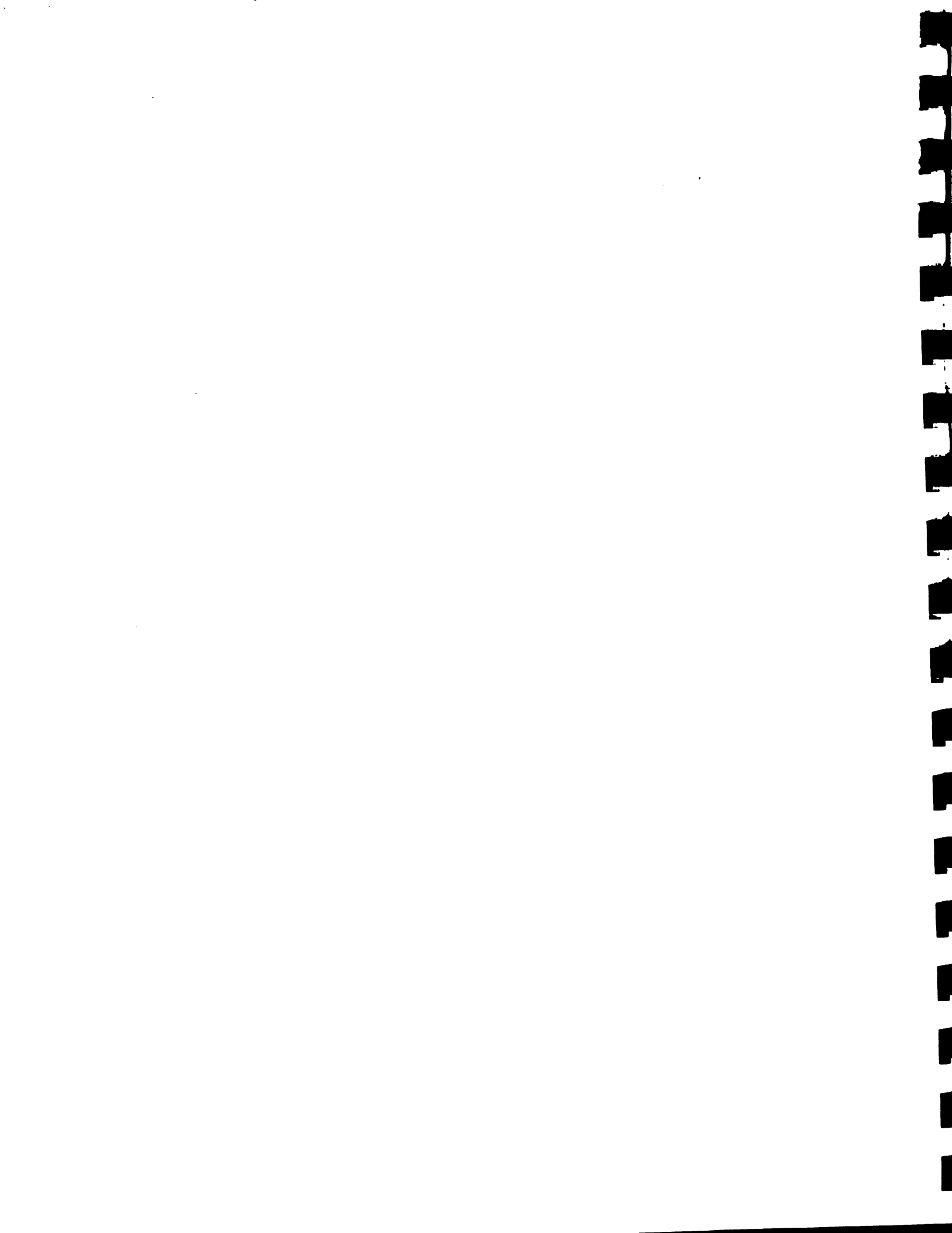
Once the contract and/or purchase order are formalized two copies of each shall be sent to IADB's Representation in Barbados.

Twenty-sixth

Before signing the contract, or accepting the purchase order, selected tenderers shall constitute required warranties.

Twenty-seventh

Any foreign firm which has been selected, before it signs the respective contract, has to establish a legal address in Barbados, designating a legal representative for the compliance of all obligations resulting from this contract.



Twenty-eighth

The invitation for tenders, its specifications and all other related documents, shall be integral part of the contract or purchase order.

Twenty-ninth

Any substantial change that had to be introduced to the contract or purchase order after either its signature or issuance and acceptance, shall require IADB's approval, prior to the introduction of said change.

Thirtieth

If the contract or the purchase order were cancelled for any lack of compliance on the part of the selected tenderers, the borrower and IADB shall decide on the course of action to follow thereon.



ANNEX V-3

MONITORING PROCEDURES





GOVERNMENT OF BARBADOS

PUBLIC INVESTMENT UNIT

MINISTRY OF FINANCE & PLANNING

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FORMS
Progress, Status and Plan Report

PURPOSE

Report on physical and financial statement of project against plan and to advise plans for next period.

ROUTING

From the Project Execution Unit to the PIU, plus copies to the MPU and to the Accountant General.

FREQUENCY AND TIMING

Refer to the following table to determine the frequency.

<u>Stage</u>	<u>Duration and Total Cost of Stage</u>	<u>Monthly Rate of Expenditure</u>	<u>Frequency</u>
Pre-Implementation	less than three months and less than \$50,000	N/A	do not submit this report
Pre-Implementation	more than three months or more than \$50,000	N/A	every three months
Implementation	N/A	less than \$25,000 per three months	every three months
Implementation	N/A	more than \$25,000 per three months	every month

In all cases, reports are due after five working days of the month following the period reported. In addition, this report must accompany the Detailed Plan prepared for the Implementation stage.

The PPC may direct a project to report on a frequency other than defined above.

MAIN SOURCES OF INFORMATION

Progress reports prepared by quantity surveyors, sub-contractors, consultants, etc. Project Execution Unit accountant. Ministry Planning Unit.





GOVERNMENT OF BARBADOS

PUBLIC INVESTMENT UNIT

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FORMS

Progress, Status and Plan Report

FILLING IN THE FORM

Dated (1)

Date of previous PSP report (leave blank if this is the initial report).

Summary of Progress (2)

A narrative account of the highlights of the period since the last report. Mention should be made of milestones achieved, problems encountered and solution proposed or carried out.

Expenditures and Commitments Planned (3)

This is taken from the short-term cash flow plan provided on the previous PSP report. For projects reporting every three months, it is the previous total A; for projects reporting monthly it is the previous subtotal for month 1.

Actual (4)

Provided by the Project Accountant.

Variance (5)

(Expenditures and commitments planned) minus (actual).

Explanation of Variance (6)

If the variance is material, a brief explanation should be given of the causes for the variance. This may relate to problems described in the Summary of Progress.

Estimated Total Cost (7)

From the latest RAP. This is the sum of funds expended and committed to date, plus the total funds required to complete the project.

Estimated Completion Date (8)

The project execution unit's latest estimate.

Note:

If either of the above two elements has changed since the previous PSP report was issued, this should be mentioned and explained in Summary of Progress section (2).





GOVERNMENT OF BARBADOS

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FORMS
Progress, Status and Plan Report

Fiscal Year (9)

This should show the current fiscal year (9A) and the immediately following fiscal year (9B) e.g. 77/78, 78/79.

Provision in Estimates (10)

From the current fiscal year's Estimates and the best available figures for the next fiscal year's estimates.

Expended and Committed (11)

The total amount expended and committed. Source - Project Accountant.

Provision Remaining (12)

(Provision in estimates) minus (Expended and committed).

Amount Approved by PPC (13)

All external costs approved by PPC in the most recent RAP, to be incurred during the current fiscal year and those for the next fiscal year.

Status of Next Year's Estimates (14)

Specify whether the next year's Estimates are not approved, approved by the Ministry or by the Estimates Committee.

Dated (15)

Date next report should be expected (refer to Frequency and Timing above).

Summary of Work Planned (16)

A narrative description of the work expected to be done during the period up to the next report.

Opening Balance (17)

This figure, provided by the Project Accountant, represents the "bank balance" of the project, i.e. the total funds advances, less the amounts expended and committed. If actual expenditures and receipts were exactly as planned during the period covered by the previous report, then (17) will be the same as (28) on the previous report.





GOVERNMENT OF BARBADOS

PUBLIC INVESTMENT UNIT
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FORMS
Progress, Status and Plan Report

Month (18)

Enter the names of the next three months, e.g. if today is 3 July and you are preparing the report for July, August and September, enter those months.

Explanation/Source (19)

A brief description of the reason for the expenditure, e.g. "material and supplies" or "wages and salaries", or the source of funds. Do not enter every expenditure; provide summary totals.

Always identify clearly any funds which are committed.

Currency (20)

The currency (\$U.S., bolivars, etc.) of any expenditures or receipts in foreign currencies.

Foreign Currency (21)

The amount of receipts in foreign currency.

\$BDS Equivalent (22)

If the funds are in Barbados dollars, enter the amount in (22); otherwise, enter the Barbados dollar equivalent of the foreign currency amount.

Foreign Currency (23)

As for (21), for expenditures in foreign currency.

\$BDS Equivalent (24)

As for (22), for expenditures in foreign currency.

Balance (25)

The balance on the previous line, beginning with (17), plus all receipts (24), minus all expenditures (22).

Subtotals (26, 27)

Subtotals of expenditures and receipts for each month.

Closing Balance (28)

Same as (25) on the last line entered.





GOVERNMENT OF BARBADOS

PUBLIC INVESTMENT UNIT

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FORMS

Progress, Status and Plan Report

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Totals (29, 30)

Grand totals of expenditures and receipts for entire three-month period.

Net Requirement (31)

(30) minus (29).

Period (32)

Data requested for the remainder of the current quarter, the following three quarters, the remainder of the next fiscal year. i.e. the fiscal year which will be "current" twelve months from now, the following three fiscal years, the remainder the the project file and in total. See 103-11-03B.

Dates (33)

Enter the dates corresponding to the beginning and end of each period defined in (32). Use the format 1/6/77 for 1 June 1977.

Explanation/Sources (34)

For expenditures, enter "projects expenditure"; for revenues, identify the source of funds.

Revenues, Expenditures (35)

Enter the amounts in Barbados dollars only.









GOVERNMENT OF BARBADOS

PUBLIC INVESTMENT UNIT
MINISTRY OF FINANCE & PLANNING

Security				
Sponsoring Ministry				Stage
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PROGRESS, STATUS AND PLAN
(103-11-03A)

SHORT-TERM CASH FLOW PLAN
QUARTERLY

M O N T H	EXPLANATION/SOURCE	CURRENCY	A		B		BALANCE \$BDS.
			EXPENDITURES		RECEIPTS		
			FOREIGN CURR.	\$BDS. EQUIV.	FOREIGN CURR.	\$BDS. EQUIV.	
OPENING BALANCE (17)							
(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
SUB-TOTAL							
SUB-TOTAL				(26)		(27)	
SUB-TOTAL							
CLOSING BALANCE							
							(28)

GRAND TOTAL

TOTAL A (29) TOTAL B (30)

NET REQUIREMENT (B-A)

(31)

(TO PAGE 2)





GOVERNMENT OF BARBADOS

**PUBLIC INVESTMENT UNIT
MINISTRY OF FINANCE & PLANNING**

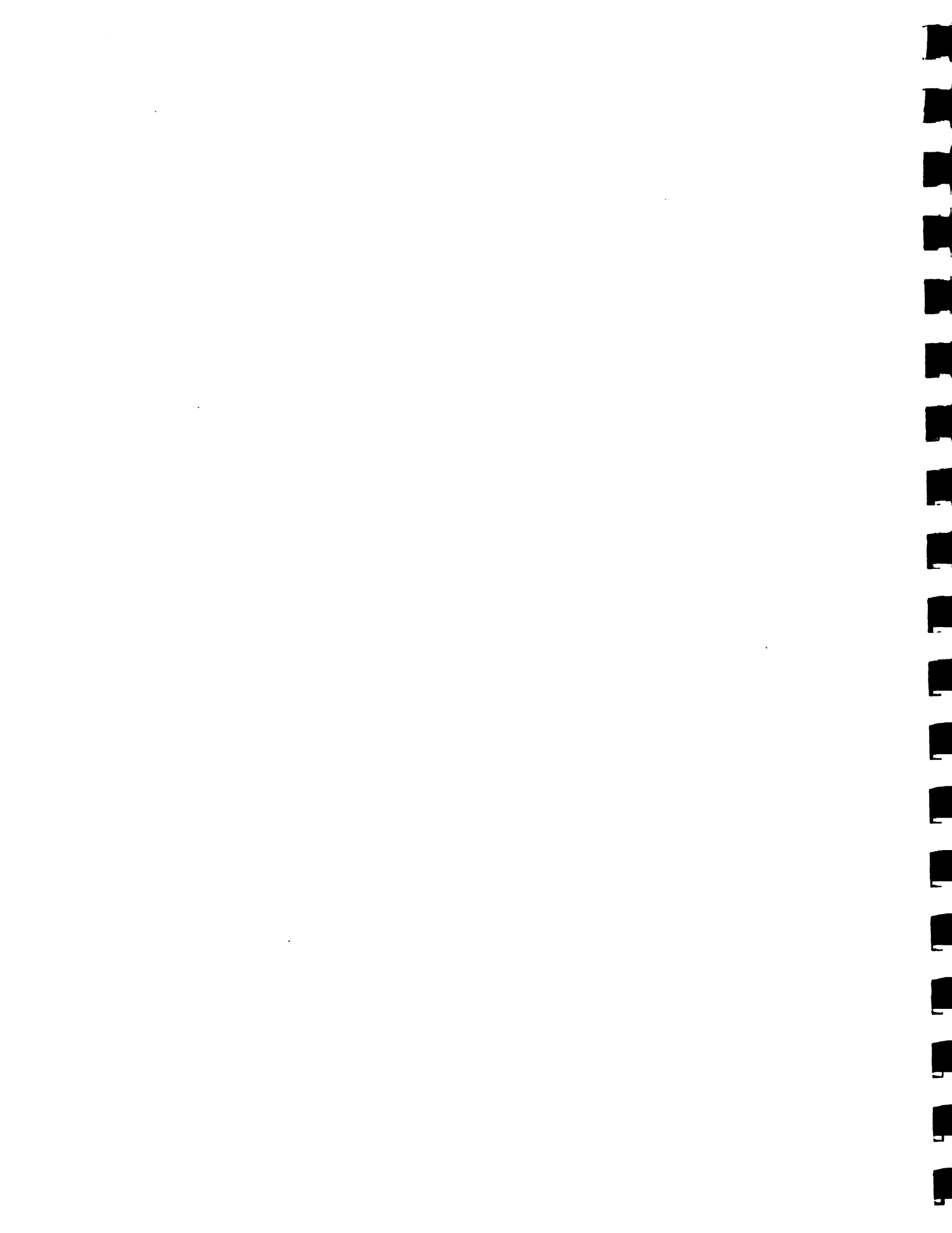
Security	
Sponsoring Ministry	Stage
Project Title	

PROGRESS, STATUS AND PLAN (103-11-03A)					Project No.	Sec.	Item	Date	Page of
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CASH FLOW PLAN – to complete project

Period (32)	Dates	Explanation/Sources	Expenditures	Disbursements
remainder of current quarter	(33)	(34)	(35)	
next quarter				
next quarter				
next quarter				
remainder of next fiscal year				
following year				
following year				
following year				
remainder				
Grand Totals				







GOVERNMENT OF BARBADOS

**PUBLIC INVESTMENT UNIT
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JNB				
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20 JAN 78				

**FORMS
Financial Forecast**

PURPOSE

To provide PPC with perspective of overall demand for development funds.

ROUTING

From PIU to PPC.

FREQUENCY AND TIMING

Monthly, for the PPC meeting.

MAIN SOURCE OF INFORMATION

Financial Plan Worksheet (see pages 3 to 8 inclusive).

FILLING IN THE FORM

Estimates

1. Grand totals of columns (2) and (3) on Worksheet (for each fiscal year).
2. Committed and Expended
Grand totals of columns (4) and (5) on Worksheet.
3. Balance
(1) minus (2).
4. Approved by PPC
Grand totals of columns (6) and (7) on Worksheet.
5. Balance
(3) minus (4).
6. Carry over
Grand total of column (16) on Worksheet, minus grand total of column (27).
7. Medium-Term Expenditures
Grand total of column (17) on Worksheet.





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FORMS

Financial Forecast

8. Medium-Term Receipts

Grand total of column (29) on Worksheet.

9. Long-Term Expenditures

Grand total of column (18) on Worksheet.

10. Long-Term Receipts

Grand total of column (29) on Worksheet.





ANNEX V-4

PROJECT EXECUTION PLAN (PEP)



PLAN OF ACTIVITIES

FORM PMS 4-2

Activity No. (a)	Description of the Activity (b)	Duration (days) (c)	Estimated Cost (d)	Preceding Activity (e)	Responsible Entity (f)	Acronyms of Responsible Entities (g)
1000	<u>Formalize Loan Contract</u> Submission of Loan Application by MFP					EP Executive LP Legislative PR Barbados EE Executing Entity. UE Executing Unit (DCAOED)
1010	Negotiate and sign.	45		1000	PR, EE, IDB	
1021	Prepare draft bill.	5		1010	PR, EE	
1022	Obtain opinion of competent entities.	5		1021	PR, EE	
1023	Transmit legislative approval.	20		1022	PT, LP	
1024	Approve, sanction and publish law.	10		1023	LP, EP	
1025	Inform IDB.	5		1024	PR, EE	
	<u>Meet Conditions Precedent to First Disbursement</u>					Rate of exchange: U.S \$1.00= BDS \$2.00
1111	Prepare legal report.	10		1025	PR, EE	
1112	Forward to IDB.	10		1111	EE	
1120	Appoint legal representatives	10		1025	PR	
1131	Develop procedures.	20		1010	EE	
1132	Obtain IDB approval.	10		1131	EE, IDB	

Projects: Integrated Livestock; Development (ILD)

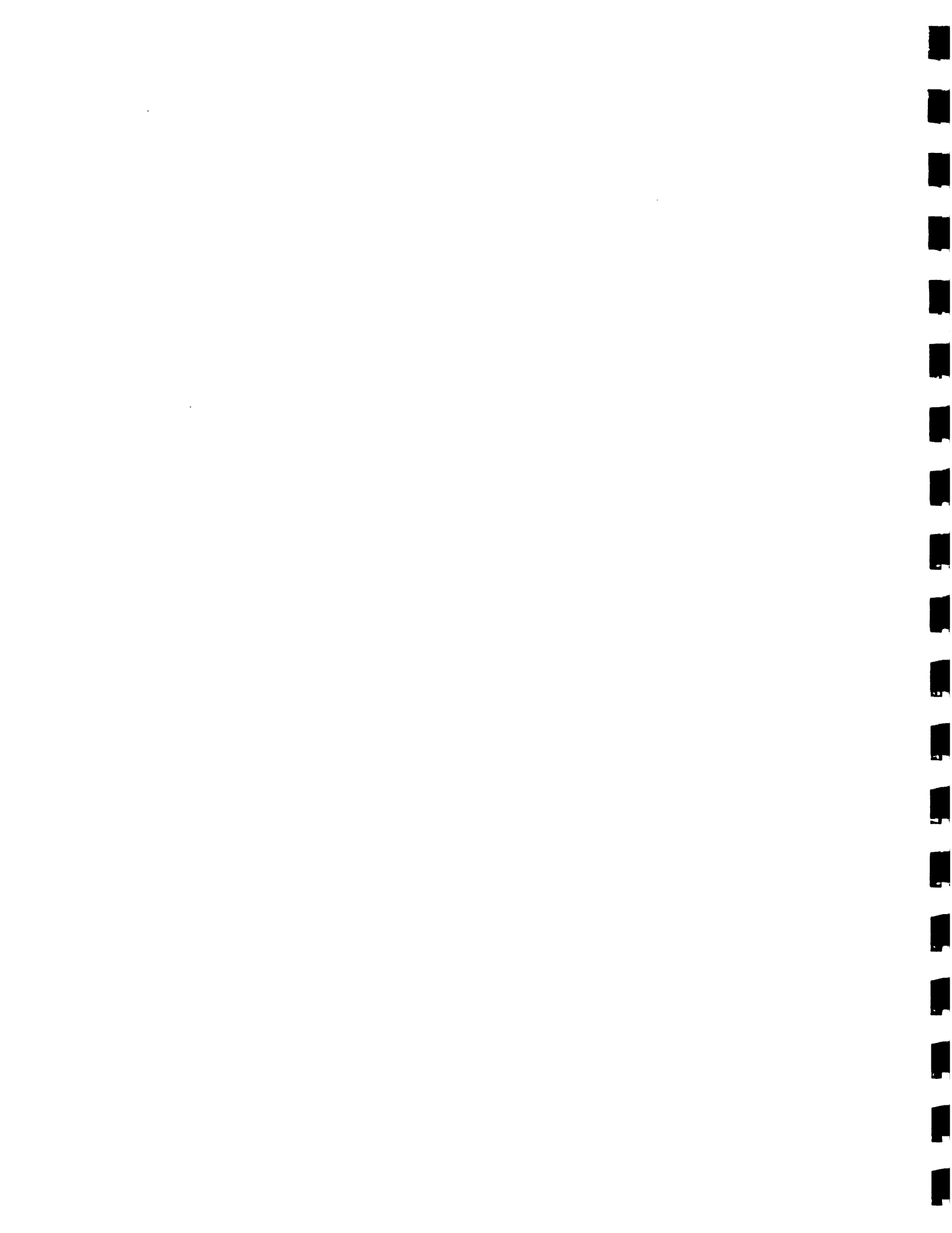
Borrowers: Barbados

Executing Agency: MANS

Preliminary (x) PROJECT EXECUTION
Initial () PLAN
Revision () NO. PLAN OF ACTIVITIES
Leg (x) Fin ()
Ins () Tec ()

Date

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PLAN OF ACTIVITIES

FORI PMS 4-2

Activity No. (a)	Description of the Activity (b)	Duration (days) (c)	Estimated Cost (d)	Preceding Activity (e)	Responsible Entity (f)	Acronyms of Responsible Entities (g)
1135	Demonstrate that sufficient local resources are available for the first year of execution.	20		1025	EE, PR	EP Executive LP Legislative PR Barbados AS EC EE Executing Entity UE Executing Unit (DCAOED)
2021 2032 2003 2024	<u>Contract Firm of Public Accounts</u> Preselect firms. Obtain IDB approval. Select firm. Negotiate and sign.	10 10 5 20		1025 2021 2022 2023	UE, EE UE, EE, IDB UE, EE EE, CF	
2031 2032	<u>Present Classification of Accounts</u> Prepare classification. Obtain IDB approval.	10 10		1025 2031	UE, EE UE, EE, IDB	

Project: Integrated Livestock Development (ILD)

Borrowers: Barbados
Executing Agency: MARR

Preliminary (x) PROJECT EXECUTION
Initial () PLAN
Revision () NO. PLAN OF ACTIVITIES
Leg () Fin (x)
Ins () Tec ()

Date

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PLAN OF ACTIVITIES

FORM PMS 4-2

Activity No. (a)	Description of the Activity (b)	Duration (days) (c)	Estimated Cost (d)	Preceding Activity (e)	Responsible Entity (f)	Acronyms of Responsible Entities (g)
3010	Institutional Plan Drawn up, present and obtain approval of Project Execution Plan (PEP).	30		1000	UE, EE, IDB	EP Executive LP Legislative PR Barbados AS Contractor. EC EE UE
3110		10		1000	EE	PE Panel of Experts
3120		10		1000	EE	CF Consulting Firm
3130		10		1000	UE, EE	CO Contractor.
3140		30		3130	UE, EE	SU Supplier
3150		30		3120	EE	
3160	Administer contracts, supervise consultants and contractors.	570		1000	EE	
3170	Receive works, settle contracts, prepare and present final report, and arrange for final disbursement.	130		4150	UE, EE, PR	
3200		90		1000	EE, PR	
3210		30		3200	EE, PR	
3230		60		3210	EE, PR	
3240		30		3230	EE, PR	
3300		60		3200	EE, PR	
3310		90		3300	EE, PR	
3320		30		4320	EE	

Project: Integrated Livestock Development (ILD)

Borrowers: Barbados

Executing Agency: MANR

Preliminary Initial Revision () NO. () Fin () Ins (x) Tec ()

PROJECT EXECUTION PLAN

PLAN OF ACTIVITIES

Date

Submitted



PLAN OF ACTIVITIES

FORM PMS 4-2

Activity No. (a)	Description of the Activity (b)	Duration (days) (c)	Estimated Cost (d)	Preceding Activity (e)	Responsible Entity (f)	Acronyms of Responsible Entities (g)
3400		30		1000	UE, EE	EP Executive
3410		30		3400	UE, EE	LP Legislative
3420		30		3410	UE, EE	CF Consulting Firm
3430		15		3420	UE, EE	CO Contractor
3440		10		3430	UE, EE	AS Supplier
3450		10		3400	EE, PR	CT Consulting Team
3480		30		3450	CT	
3500		60		3110	UE, EE	
3600		10		3440	EE, UE	
3610		1170x		3600	UE, EE	
3620		1170		3600	UE, EE	
3630		1170		3600	UE, EE	
3640		1170		3600	UE, EE	
3650		1110		3600	UE, EE	
3700		30		1000	EE, UE	
3710		30		3700	UE, EE	
3720		15		3710	EE, UE	
3800		90		3410	UE, EE	

(x) 4 1/2 years.

Project: Integrated Livestock Development (ILD)

Bo-Towers: Barbados

Executing Agency: MANR

Preliminary Initial Revision () NO. () Fin () Ins () Tec ()

PROJECT EXECUTION PLAN

PLAN OF ACTIVITIES

Date

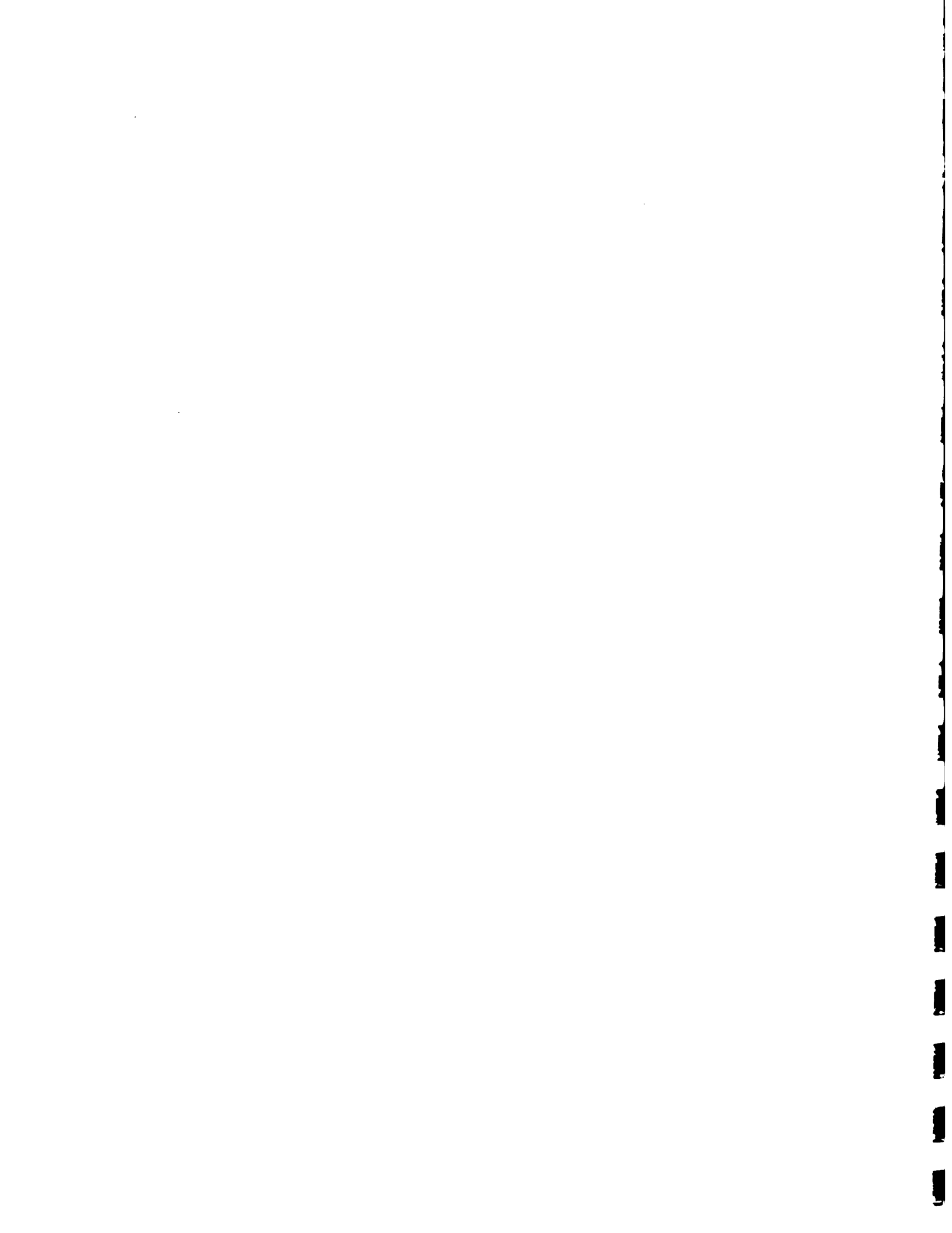
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PLAN OF ACTIVITIES

FORM PHS 4-2

Activity No. (a)	Description of the Activity (b)	Duration (days) (c)	Estimated Cost (d)	Preceding Activity (e)	Responsible Entity (f)	Acronyms of Responsible Entities (g)
4011	Obtain Consulting Services for Detailed Drawing of Abattoir	80		1000	UE, EE	EP Executive LP Legislative PR Barbados AS EC EE UE
4012	Draw up list of firms, terms and procedures for selection. Obtain IDB approval.	20		4011	UE, EE, IDB	
4021	<u>Selection of Consulting Firm</u> Invite and receive technical bids.	30		4012	UE, EE	
4022	Evaluation technical bids.	10		4021	UE, EE	
4023	Obtain approval from higher authority.	10		4022	UE, EE	
4031	<u>Contract Consulting Firm</u> Negotiate and draw up contract.	15		4023	UE, EE	
4032	Obtain IDB approval.	10		4031	UE, EE, IDB	
4033	Sign and legalize contract.	10		4032, 3010 1132, 1112 1120, 2010 2024, 2032	EE, CF	
4111	<u>Obtain Consulting Services</u> Prepare prequalification documents.	20		4033	CF	Project: Integrated Livestock Development Borrowers: Barbados Executing Agency: MARR
4112	Obtain approval of the executing agency and higher authority.	10		4111	CF, UE, EE	Preliminary (x) Initial Revision () NO. PLAN OF ACTIVITIES Leg () Fin () Ins () Tec (x)



PLAN OF ACTIVITIES

FORM PMS 4-2

Activity No. (a)	Description of the Activity (b)	Duration (days) (c)	Estimated Cost (d)	Preceding Activity (e)	Responsible Entity (f)	Acronyms of Responsible Entities (g)
4113	Obtain IDB approval.	10		4112	UE, EE, IDB	EP Executive Panel of Experts
4120	Supervise execution of works.	335		4112	CF	LP Legislative Firm
4130	Finish plans of constructed works.	40		4120	CF	PR Barbados Contractor
4140	Finish measurement of constructed works.	20		4120	CF	AS Supplier
4150	Prepare and present final report.	20		4140	CF	EC UE
4211	<u>Obtain Construction Services</u> Invite and receive background information from contractors.	20		4113	UE, EE	
4212	Evaluate and prequalify contractors.	10		4211	UE, CF, EE	
4213	Obtain IDB approval.	10		4212	UE, EE, ID	
4214	Communicate results to interested parties.	5		4213	UE, EE	
4221	<u>Invite Construction Bids</u> Invite and receive bids from prequalified contractors.	40		4214	UE, EE	
4222	Evaluation bids and select awardee.	20		4221	UEM CF, EE	
4223	Obtain approval from IDB.	10		4222	UE, EE	
4224	Award contract.	5		4223	EE	

Project: Integrated Livestock Development (ILD)

Borrowers: Barbados

Executing Agency: MANR

Preliminary ()

Initial ()

Revision () NO. _____

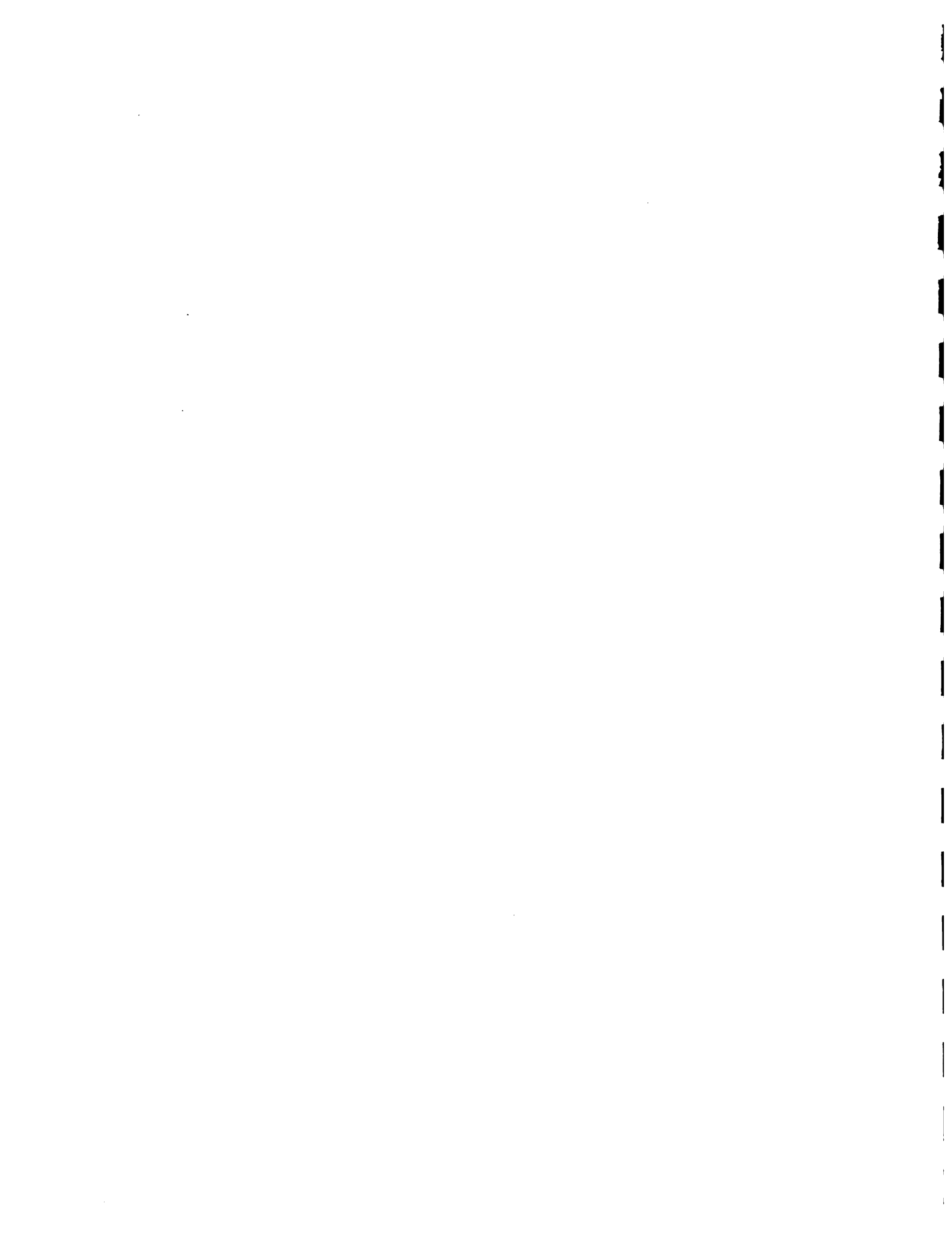
PROJECT EXECUTION PLAN

Leg () Fin ()

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Date _____

Submitted _____



PLAN OF ACTIVITIES

FORM PMS 4-2

Activity No. (a)	Description of the Activity (b)	Duration (days) (c)	Estimated Cost (d)	Preceding Activity (e)	Responsible Entity (f)	Acronyms of Responsible Entities (g)
4231	<u>Contract Works</u> Negotiate and draw up contract.	10		4224	UE, EE	PE Panel of Experts CF Consulting Firm
4232	Obtain IDB approval.	10		4231	UE, EE, IDB	CO Contractor
4233	Sign and legalize contract.	20		4232	CO, EE	SU Supplier
4310	<u>Perform Construction Services</u>	35	150	4233	CO, US	
4320	Mobilize contractor Construct Abattoir			4310	CO	

Project: Integrated Livestock Development (ILD)

Borrowers: Barbados

Executing Agency: MANR

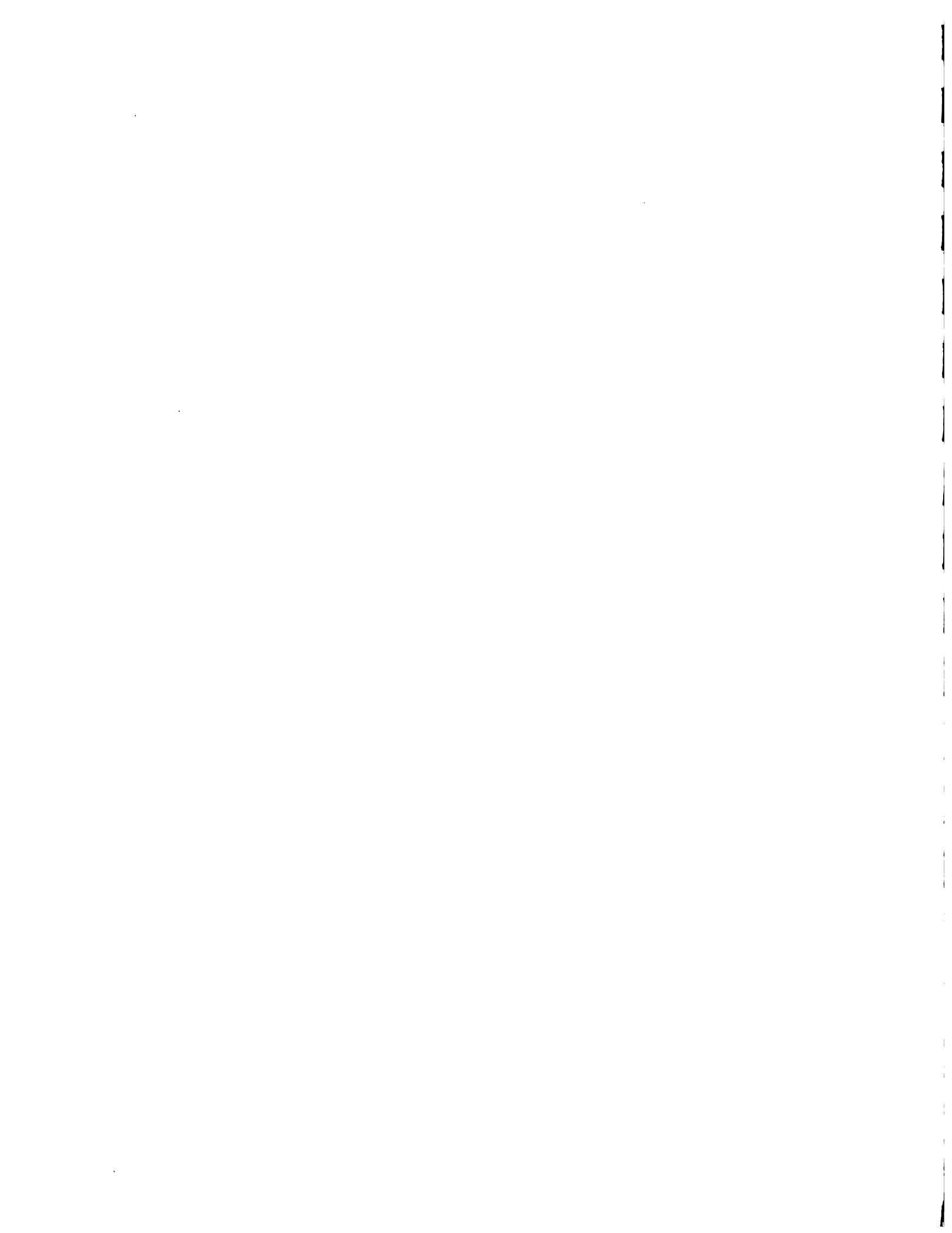
Preliminary PROJECT EXECUTION
 Initial PLAN
 Revision NO. PLAN OF ACTIVITIES

Leg Fin
 Ins Tec

Date

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3110. Selection and Placement of the Construction Co-ordinator.
3120. Establishment of the Project Executive Committee.
3150. Draft regulations for the Project Executive Committee.
3130. Establishment of the Project Co-ordination, programming and Monitoring Committee. (PPMC)
3140. Design of its internal organisation and draft regulations.
3200. Legal organisation of the firm that will be running the abattoir.
3210. Determine the procedure for selling shares of abattoir.
3230. Selling of Shares.
3310. Administrative and operational organisation of the firm that will be running the abattoir.
3320. Placement and training of technicians and specialized personnel for the abattoir.
3400. Selection and Placement of the Chief of the Program Management and Economic Unit.
3410. Selection and Placement of the Subject Matter Specialists under the Animal Nutrition Unit.
3420. Preparation of a workplan for the first six months of operation for each of the sub units of the project:-
- Field and lab services of the Animal Nutrition Unit.
 - Field Stations and General Extension of the livestock production unit.
 - Farm Management Unit.
3430. Integration of those work plans at the unit level.
3440. Integration of work plans into one work plan for all the Research and Extension Activities of the Project.



3500. Preparation by the construction co-ordinator of a six months work plan for the construction components of the project.
3600. Discussion, integration and approval of work plans for the Construction Components and the R & E activities of the Project, at the level of the Project Executive Committee.
3450. Selection and Placement of an ad-hoc team of specialists, on Project Monitoring and on-going evaluation.
3460. Preparation by the ad-hoc team of a monitoring scheme specific for the needs of the project according to the work plan approved by the Project Executive Committee.
3700. Negotiation of an agreement with the Barbados National Bank for the administration of lines of credit with Project Funds.
3710. Negotiations and establishment of pertinent credit regulations as a part of the above agreement.
3720. Establishment of a Loan Committee at the level of the MANR to technically approve individual loans.
3800. Training of the Project personnel on the project's organisation and on their roles for its implementation.
3610. Execution of the Work Plan Regular Reporting on execution all sub-units concerned. Reports are analysed and integrated first at the programming and Monitoring Committee, then at the level of the Project Executive Committee.
3620. Re-adjustment of project's work plan every three months, following steps 20 to 24 above.
3630. Execution of the programmed activities for the quarter



Reporting about implementation.

3640. Integration of quarterly reports with other R & E reports.

3650. Integration of reports at the level of the Project Executive Committee.



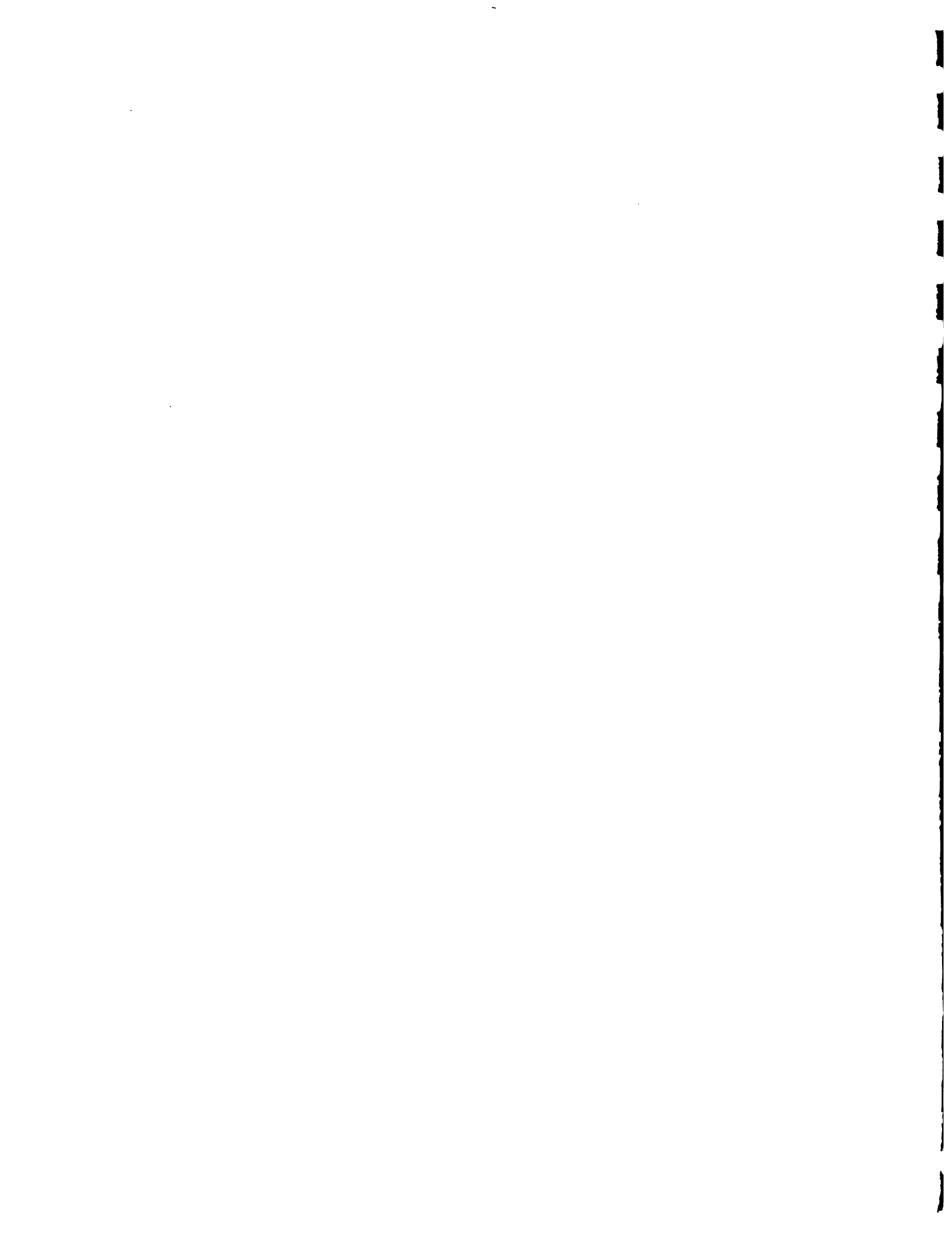
Activity	Preceding
	<u>activities</u>

1000	-
1010	1000
1021	1010
1022	1021
1023	1022
1024	1023
1025	1024
1111	1025
1112	1111
1120	1025
1131	1010
1132	1131
1135	1025
2021	1025
2022	2021
2023	2022
2024	2023
2031	1025
2032	2031
3010	1000
3110	1000
3120	1000
3130	1000
3140	3130
3150	3120
3160	1000
3170	4150
3200	1000
3230	3210
3240	3230
3300	3200
3310	3300
3320	4320
3400	1000
3410	3400



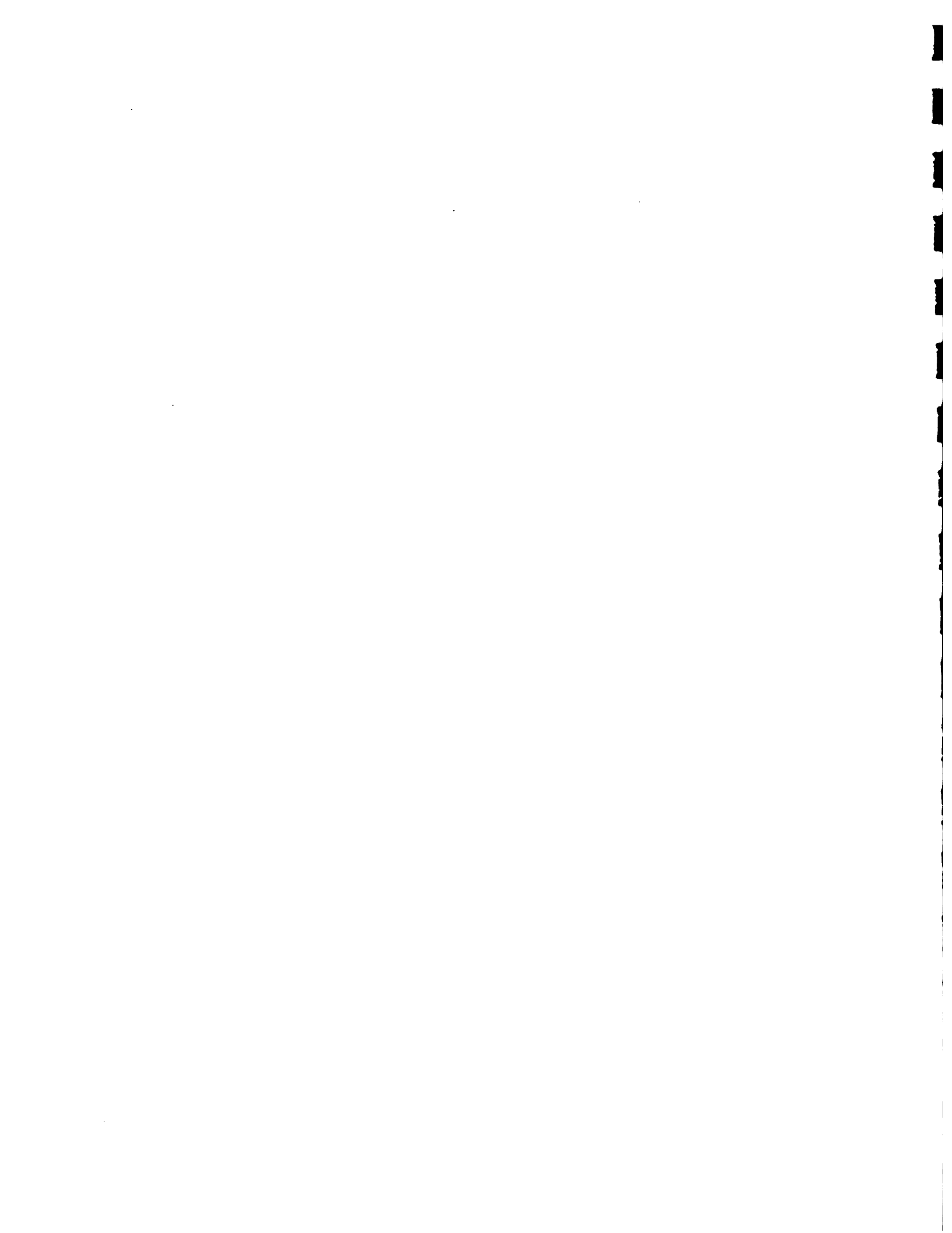
Activity	Proceeding activities
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-	-
3420	3410
3420	3420
3440	3430
3450	3400
3460	3450
3500	3110
3600	3440
3610	3600
3620	3600
3630	3600
3640	3600
3650	3600
3700	1000
3710	3700
3720	3710
3800	3410
4011	1000
4012	4011
4021	4012
4022	4021
4023	4022
4031	4031
4033	4032
4111	4033
4112	4111
4113	411?
4120	4113
4130	4120
4140	4120
4150	4130
4211	4113
4212	4211
4213	4212
4214	4213
4221	4214
4222	4221
4223	4222
4224	4223



Activity	Preceding activities
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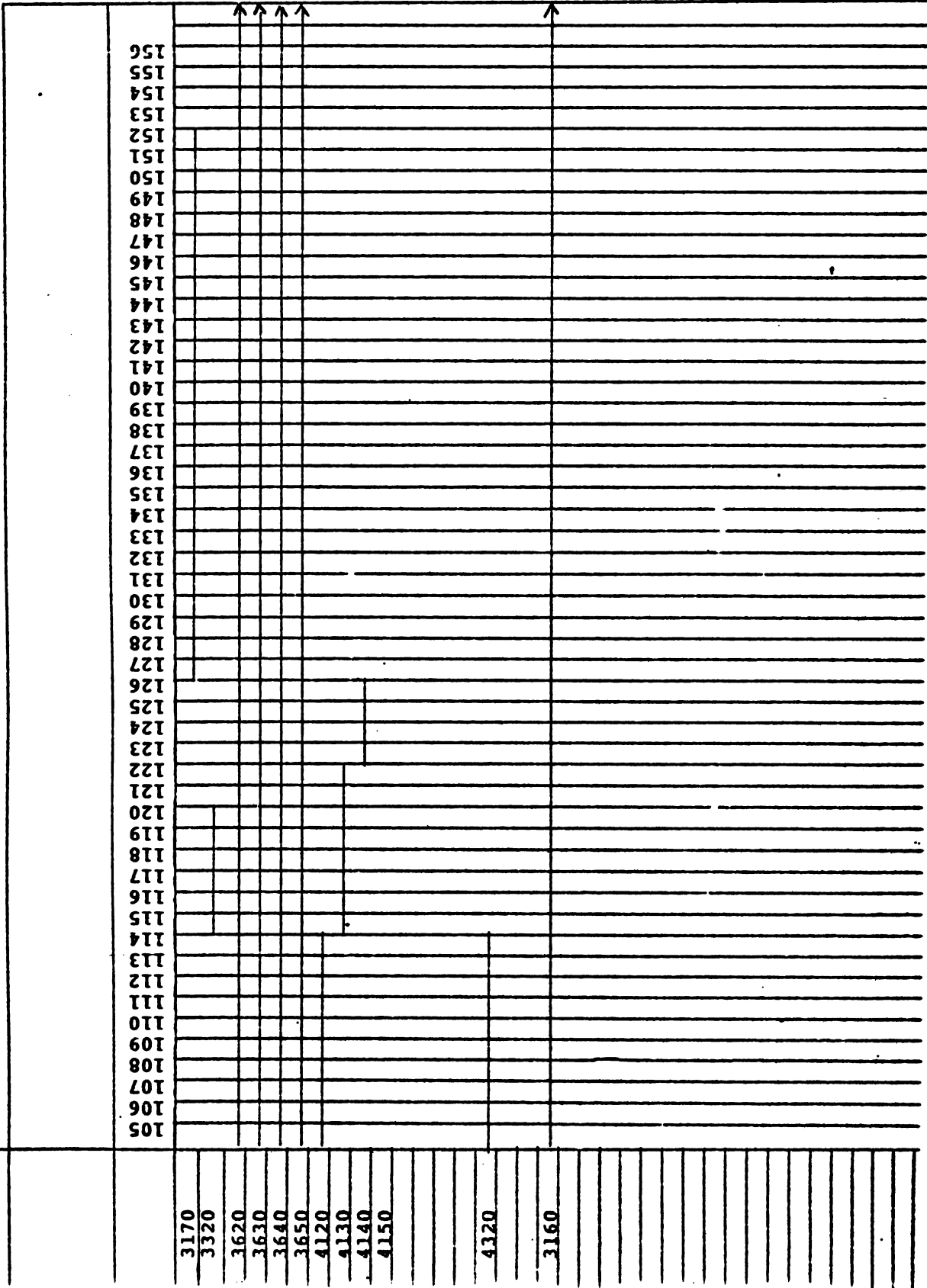
-	-
4231	4224
-	-
4232	4231
4233	4232
4310	4233
4320	4310



GANTT CHART

to end

to end



3170

3320

3620

3630

3640

3650

4120

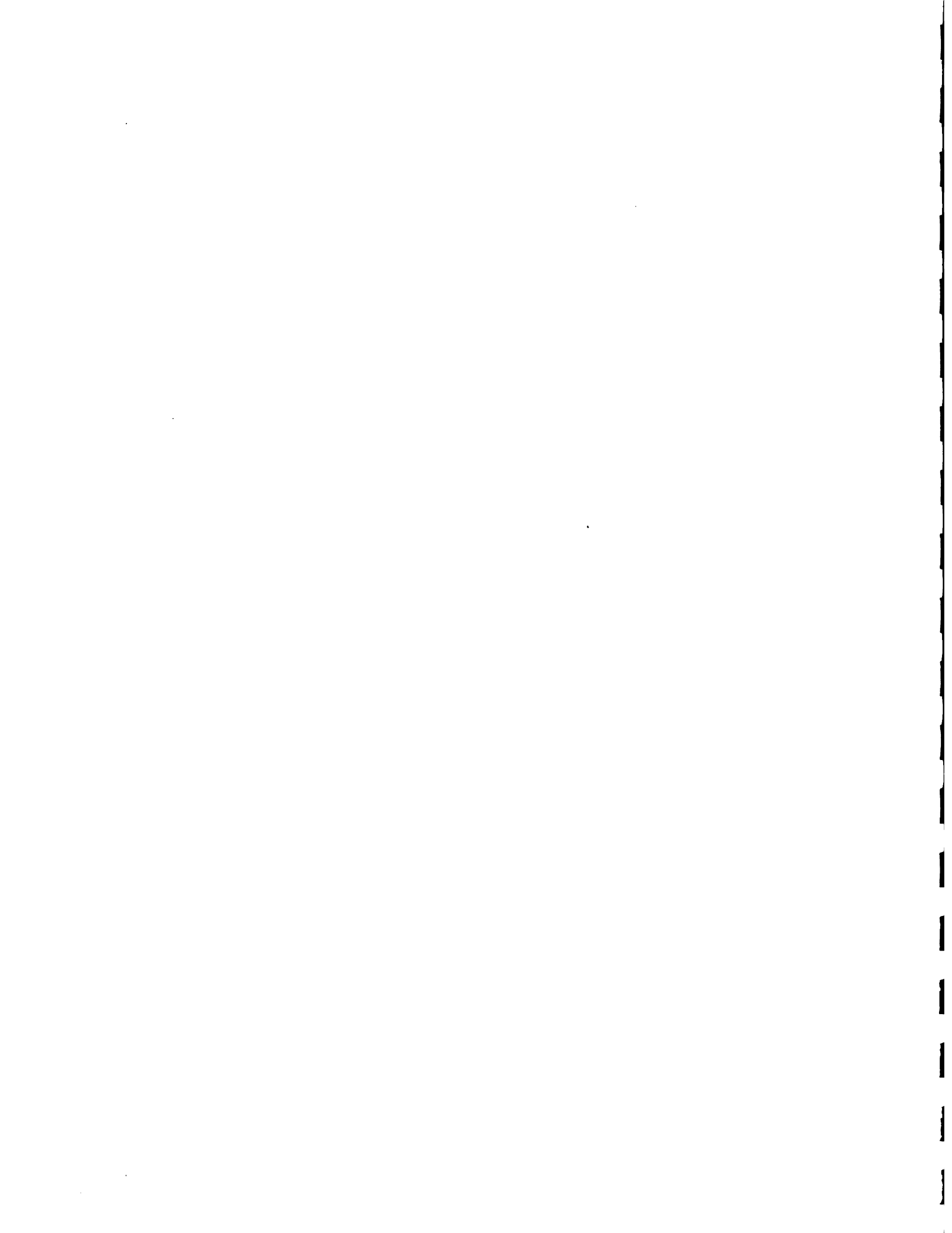
4130

4140

4150

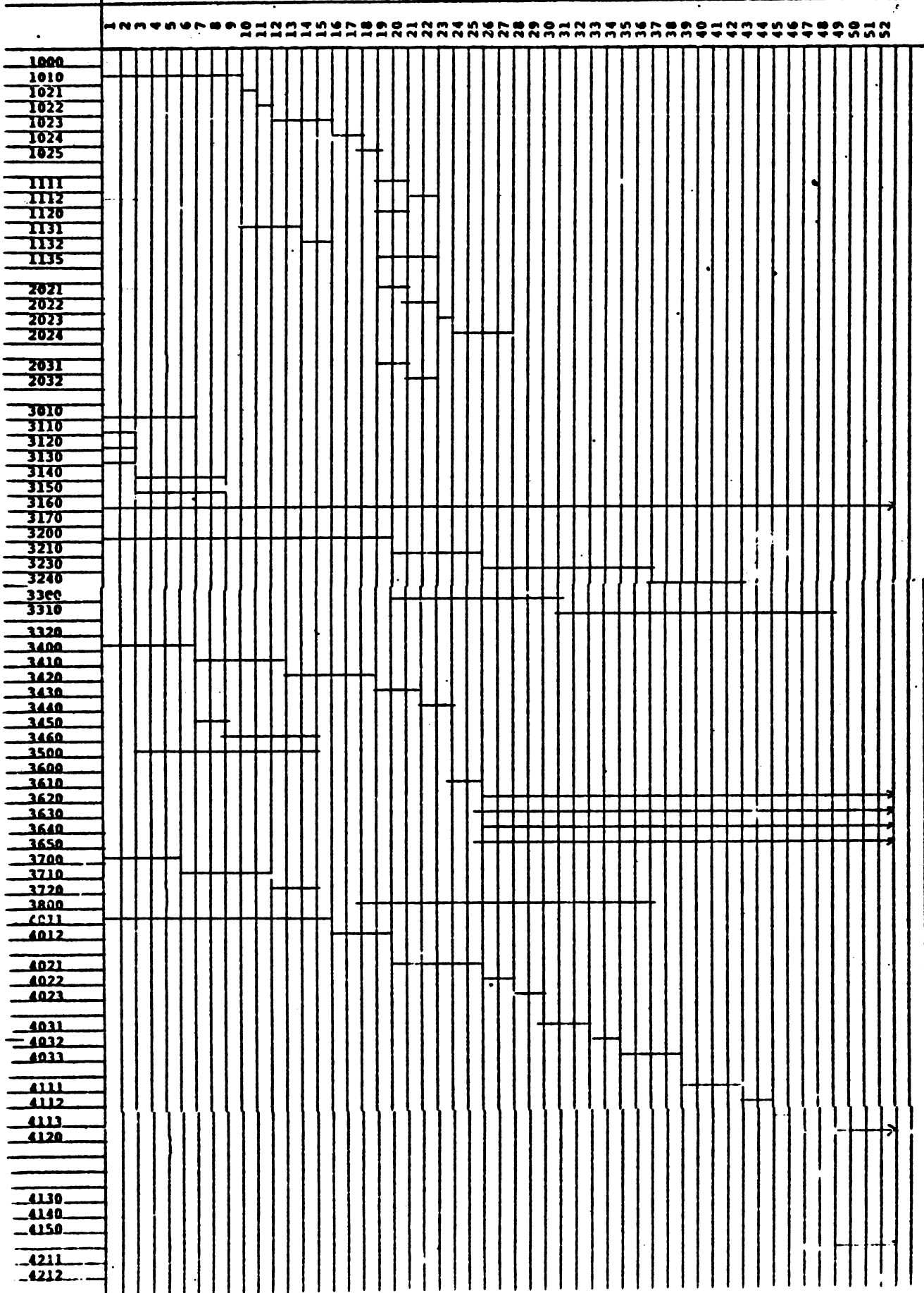
4320

3160



Weeks (5 Days each)

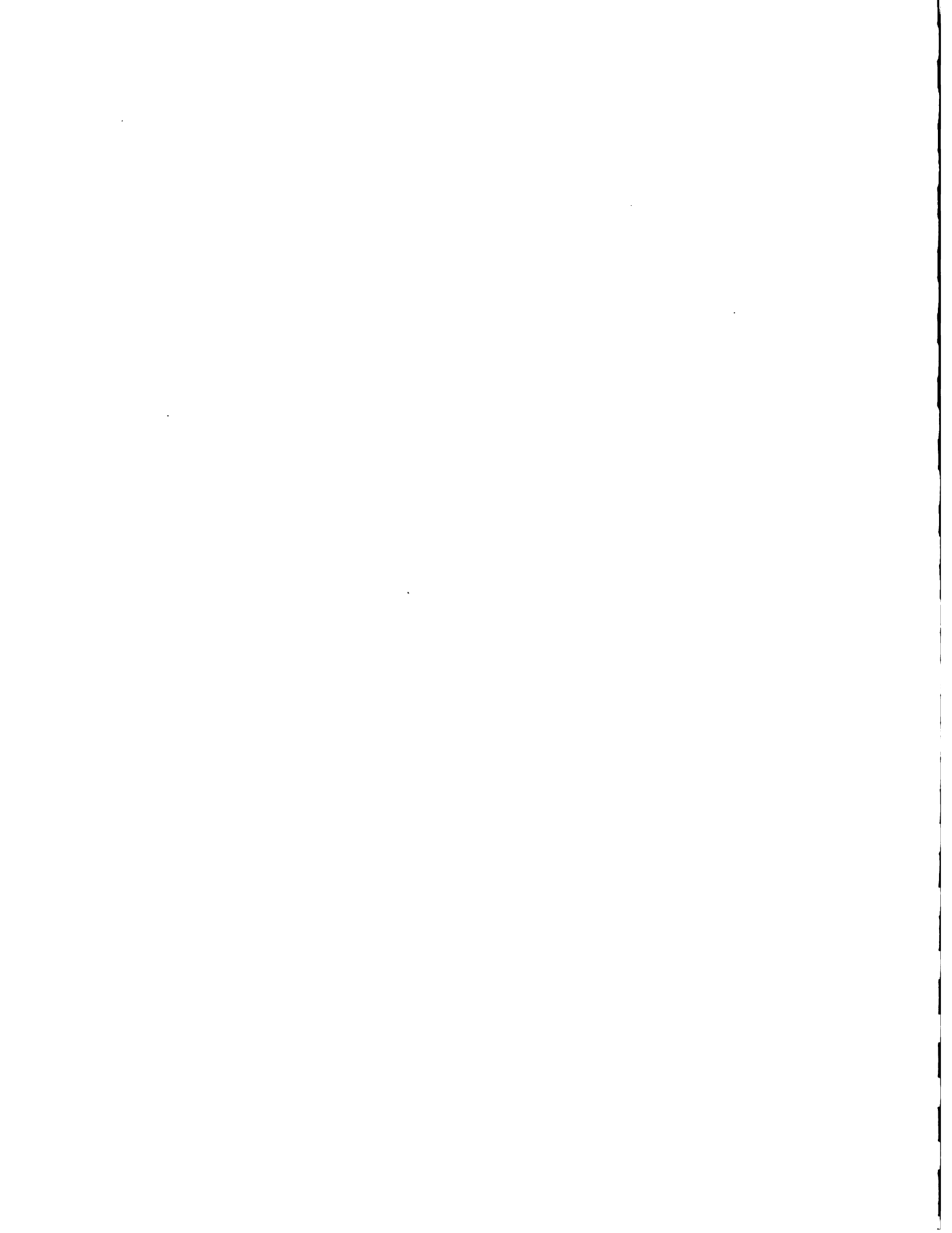
Gantt Chart



to end

to end

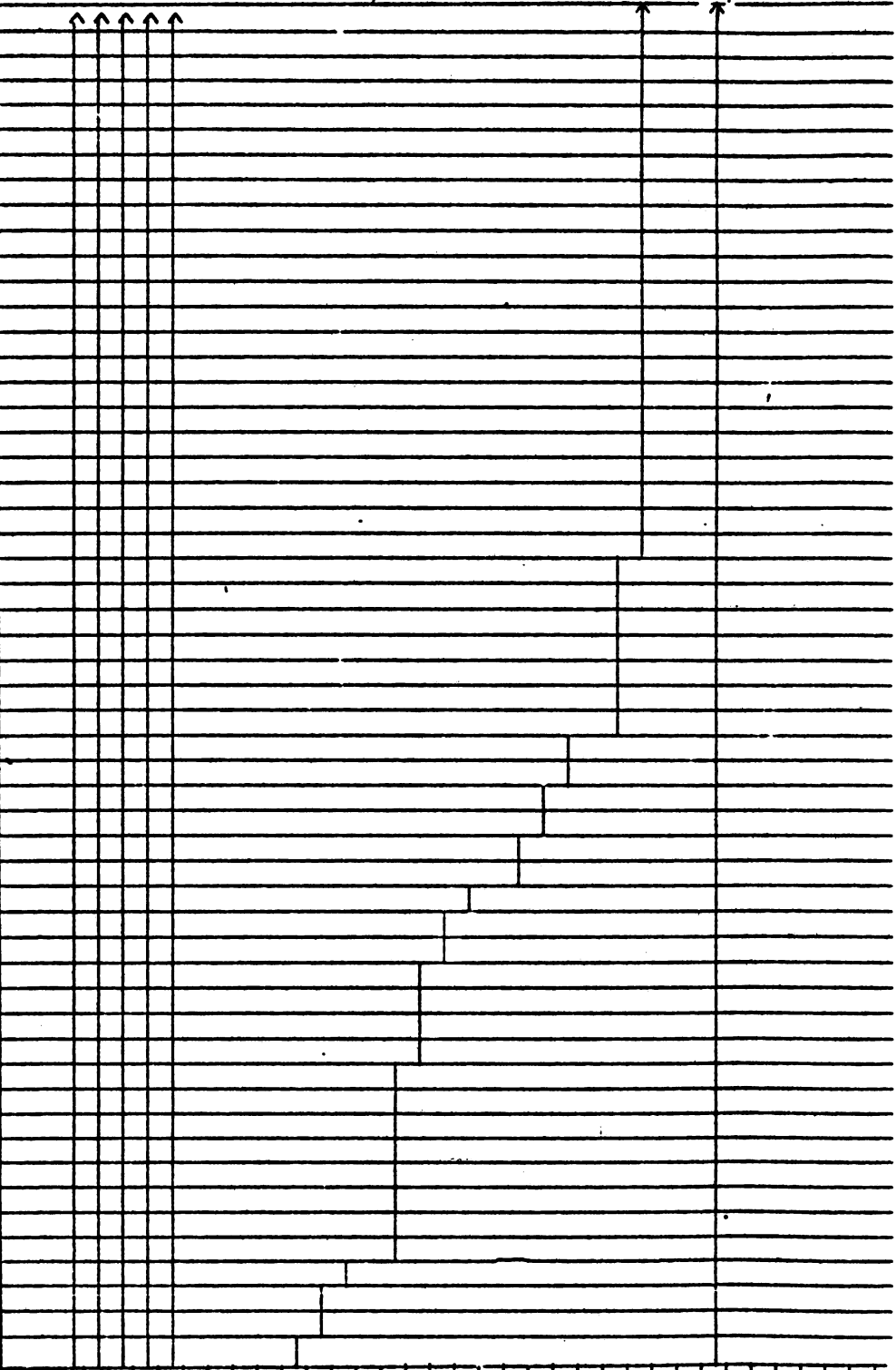
+ 56 weeks



GANTT CHART

Weeks (5 days each)

104
103
102
101
100
99
98
97
96
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93
92
91
90
89
88
87
86
85
84
83
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56
55
54
53



to end

+ 10 weeks

to end

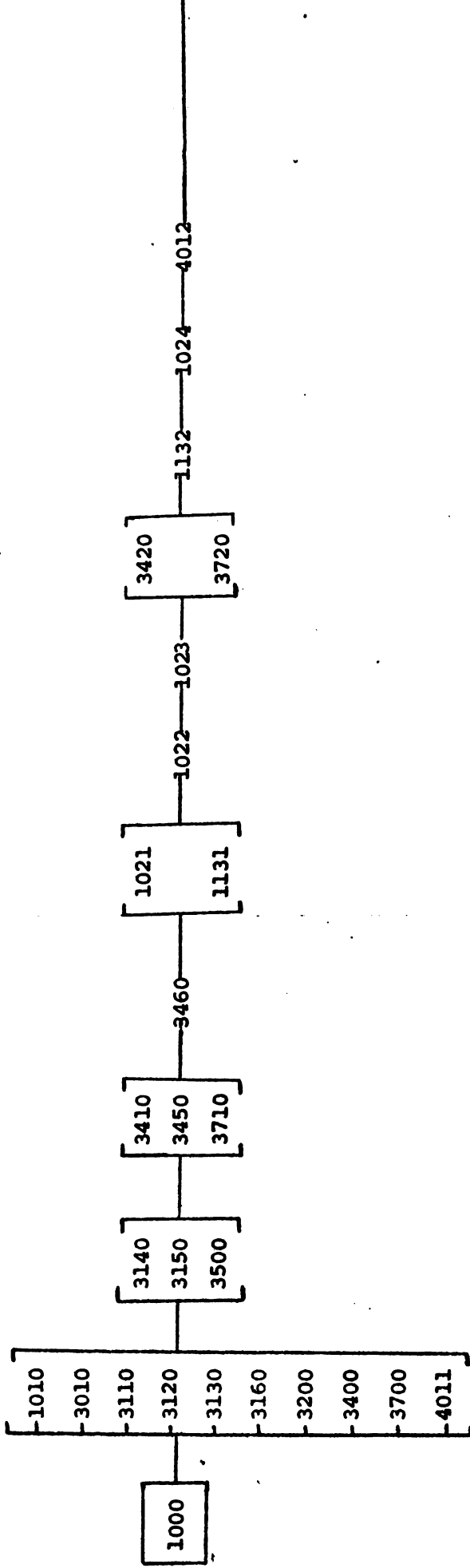
3170
3320
3620
3630
3640
3650
4120
4130
4140
4150
4212
4213
4214
4221
4222
4223
4224
4231
4232
4233
4310
4320
3160



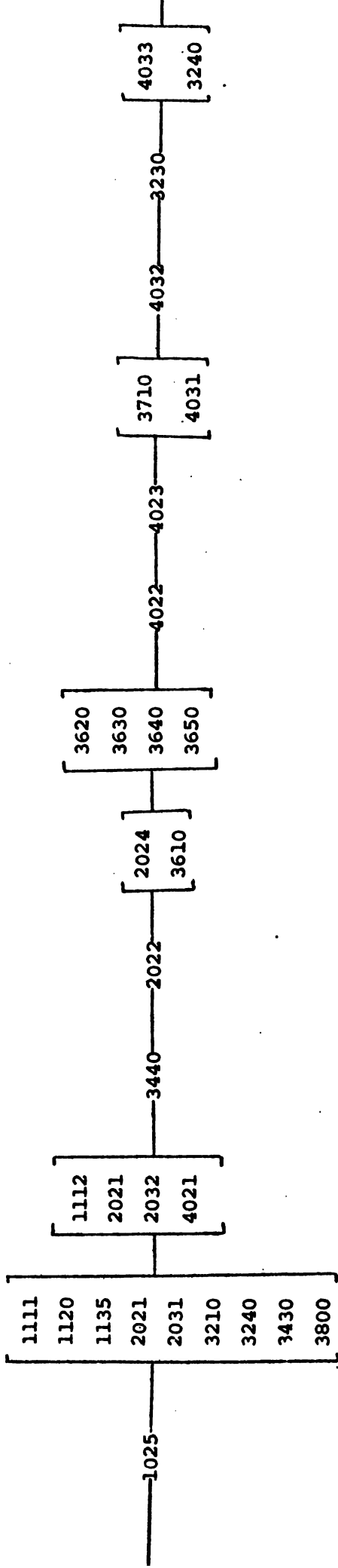
BARBADOS

INTEGRATED LIVESTOCK PROJECT
SEQUENCE OF ACTIVITIES WITH DEVELOPPING

INICIAL POINTS

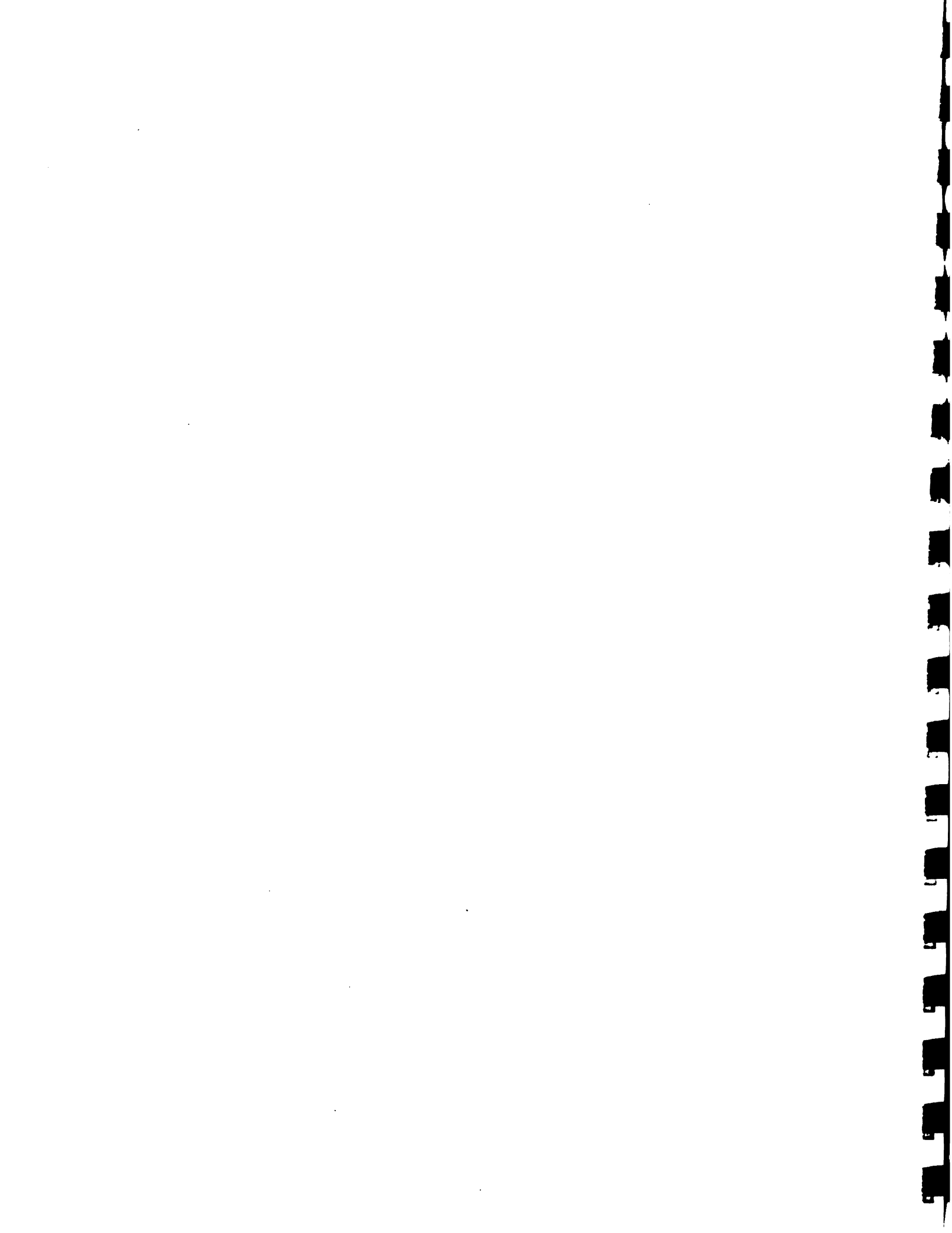








4111-4112-4113- $\left[\begin{array}{l} 4120 \\ 4211 \end{array} \right]$ -4213-4214-4221-4222-4223-4224-4231-4232-4233



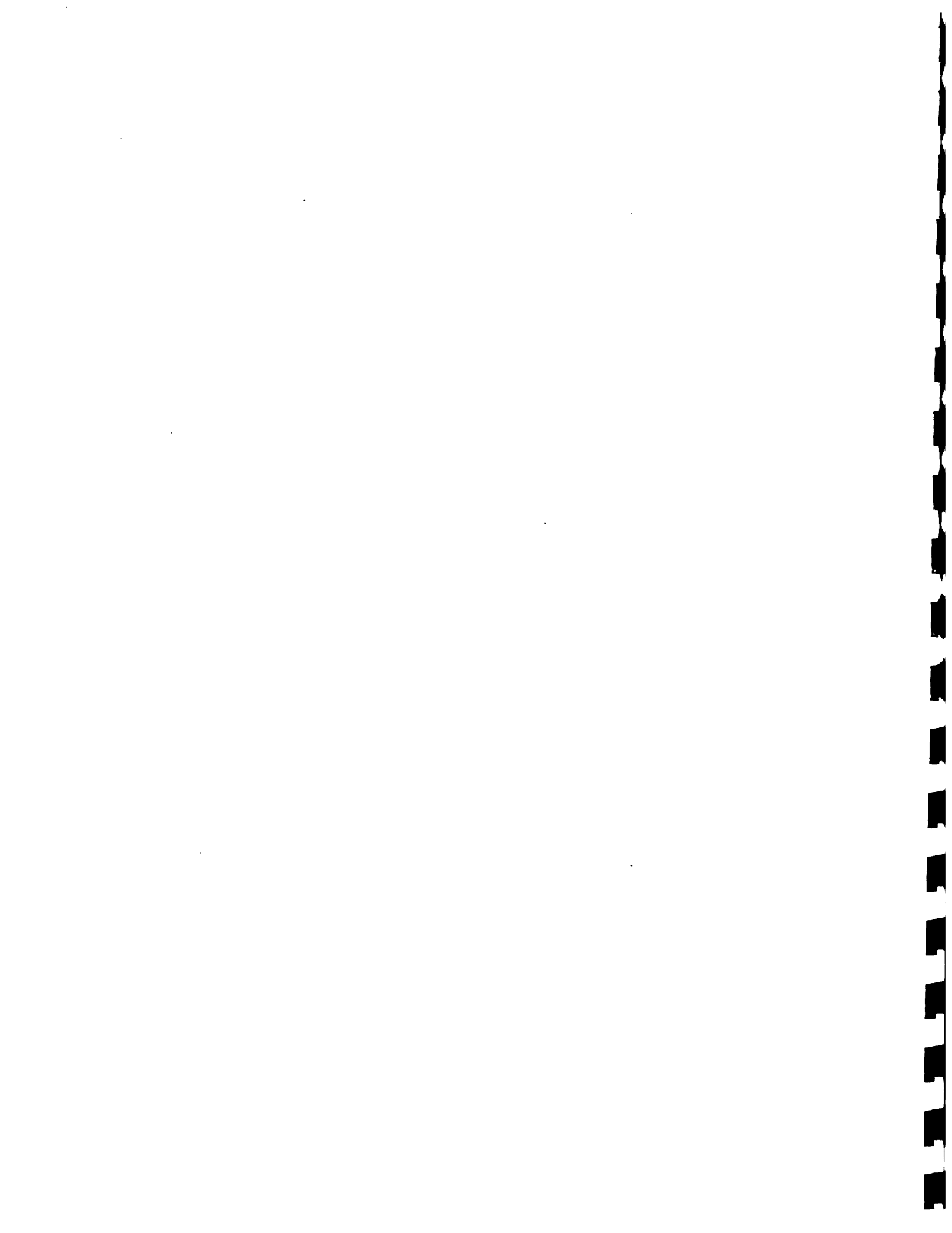
~~4310~~ ~~4320~~ ~~END~~



ANNEX V-5

PROJECT MONITORING AND EVALUATION SYSTEM

OF BARBADOS





GOVERNMENT OF BARBADOS

PUBLIC INVESTMENT UNIT

MINISTRY OF FINANCE & PLANNING

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PROJECT POST COMPLETION ASSESSMENT
Purpose

OBJECTIVES

The objectives of this stage are as follows:

- to determine whether or not the financial and economic results were attained as planned;
- to recommend corrective action on a project if required;
- to recommend amendments to policies and procedures for future development projects.

IMPORTANCE

This stage is significant for the following reasons:

- to provide the Government policy and planning authorities with information as to the extent to which a project has or is likely to produce the intended measurables and thereby contribute to the national sectoral goals and objectives;
- to permit corrective action to the extent possible to improve the benefits of the project;
- to permit each development project to contribute to the improvement of the on-going development planning process.

OUTPUTS

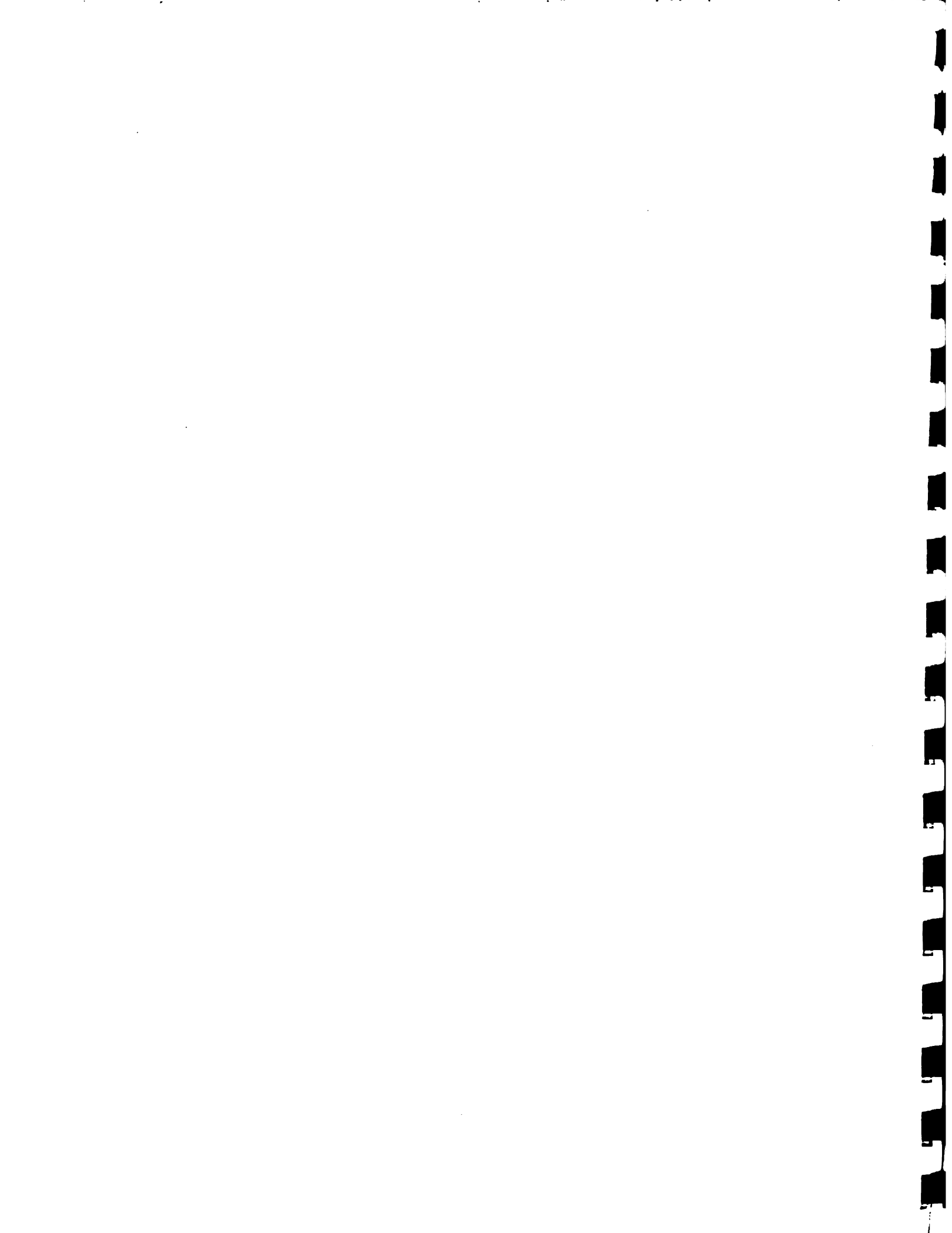
The output from this stage is a Post-Completion Audit Report.

ACCURACY

The precision of the Post-Completion Audit is related to the level of effort which, in turn, depends on the risk and importance of the project. As a general rule, the intent is to be indicative and to highlight areas for significant requirements; academic research is to be avoided for PIU purposes.

APPLICABILITY

Post-Completion Audits are to be carried out for all Type A projects; no Type B projects, except on a periodic basis for policy purposes; and some of the Type C projects at the discretion of the PPC.





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20 JAN 78				

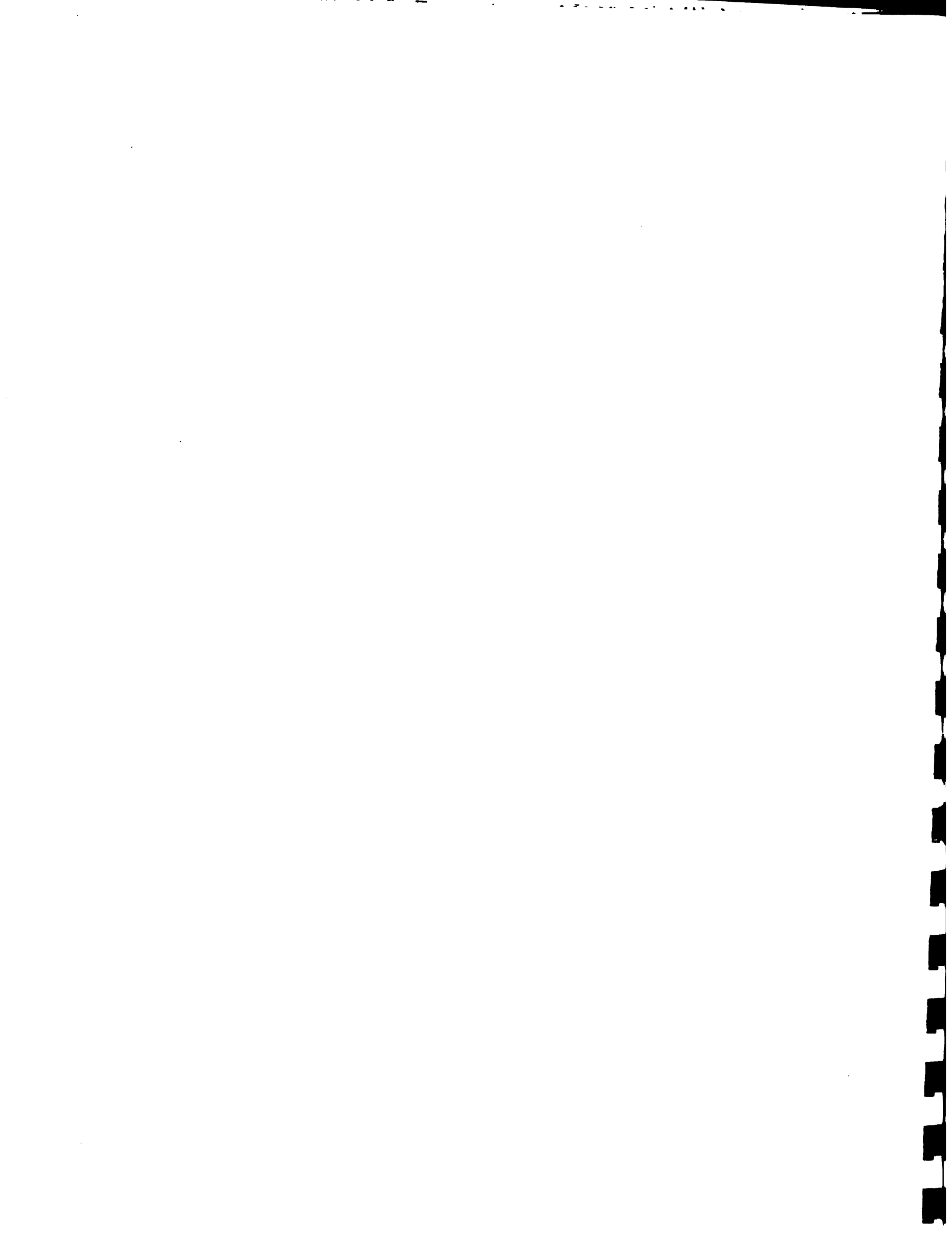
**PROJECT POST-COMPLETION ASSESSMENT
Responsibility**

The PIU is responsible for assuring that the Post-Completion Assessment is undertaken one year after the completion of the project. It is also to establish the format for the assessment. If requested by the Planning and Priorities Committee or an operating Ministry, the PIU can provide assistance to undertake additional post-completion evaluation.

The operating Ministries and, with respect to the Economic/Social Evaluation, the Ministry of Finance and Planning are to provide assistance.

The PPC is responsible for designating those Type C projects to be assessed.

The PPC is responsible for reviewing the assessment and initiating any remedial actions that may be necessary.





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**PROJECT POST-COMPLETION ASSESSMENT
Components and Processes**

INTRODUCTION

Some international and foreign development financing agencies undertake Post-Completion Assessment of projects that they have financed, but this is not a common practice at present. However, there is a growing trend to require such assessments. The Planning and Priorities Committee, the PIU, Ministry Planning Units and executing agencies can all learn a great deal from Post-Completion Assessments of selected projects. Also, through the use of Post-Completion Assessments, emerging problems may be addressed in a systematic way and potential problems identified in advance.

Post-Completion assessments are basically of two types: Technical/Managerial and Economic/Social Evaluation. The components of this stage are shown graphically in Form 102-07-03A.

TECHNICAL/MANAGERIAL EVALUATION

This type of Post-Completion Assessment is essentially an operations review and focuses on the financial and operational aspects of a project. The factors to be included are those covered in the original financial evaluation of the project.

A Technical/Managerial Evaluation may be initiated by the operating Ministry, the PPC or Cabinet.

As a matter of policy, the PPC through the PIU requires a Post-Completion Assessment one year following start-up of the project, subject to the Applicability guidelines in Form 102-07-01.

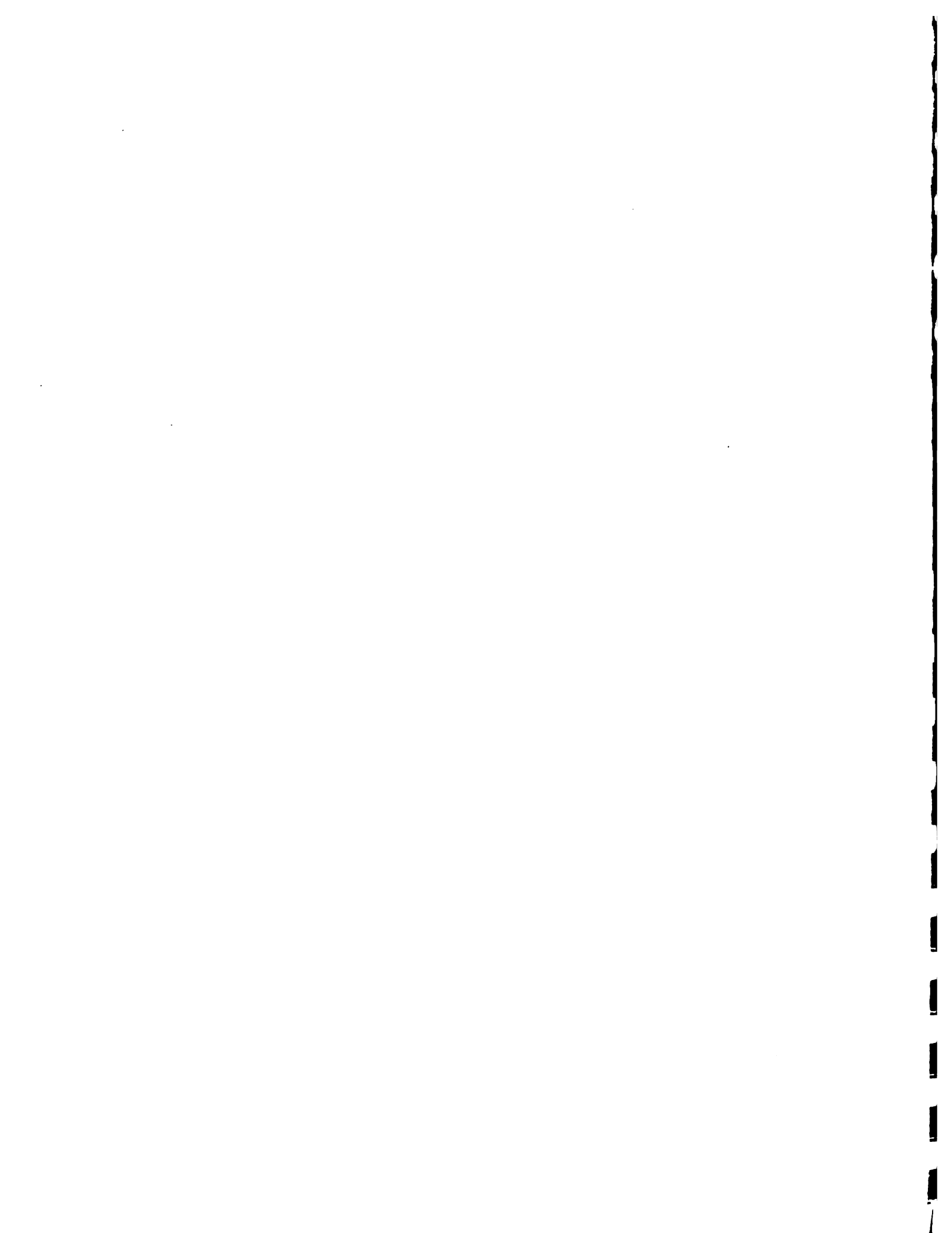
ECONOMIC/SOCIAL EVALUATION

In a similar fashion to the Technical/Managerial Evaluation, an assessment of the project may be required by the external funding agency involved but, in any event, there is merit in an internal review. In this case as well, the PIU, under the authority of the PPC, is to undertake this assessment.

The factors to be included in the Economic/Social Evaluation are those identified in the Project Preparation and Evaluation stages.

RECOMMENDATIONS

As a result of the Technical/Managerial and Economic/Social Evaluation, the PIU must submit a report to the PPC. It is to cover the project situation, opportunities for project improvement and the more general lessons to be learned with respect to the overall development planning process and the management of the development project system.



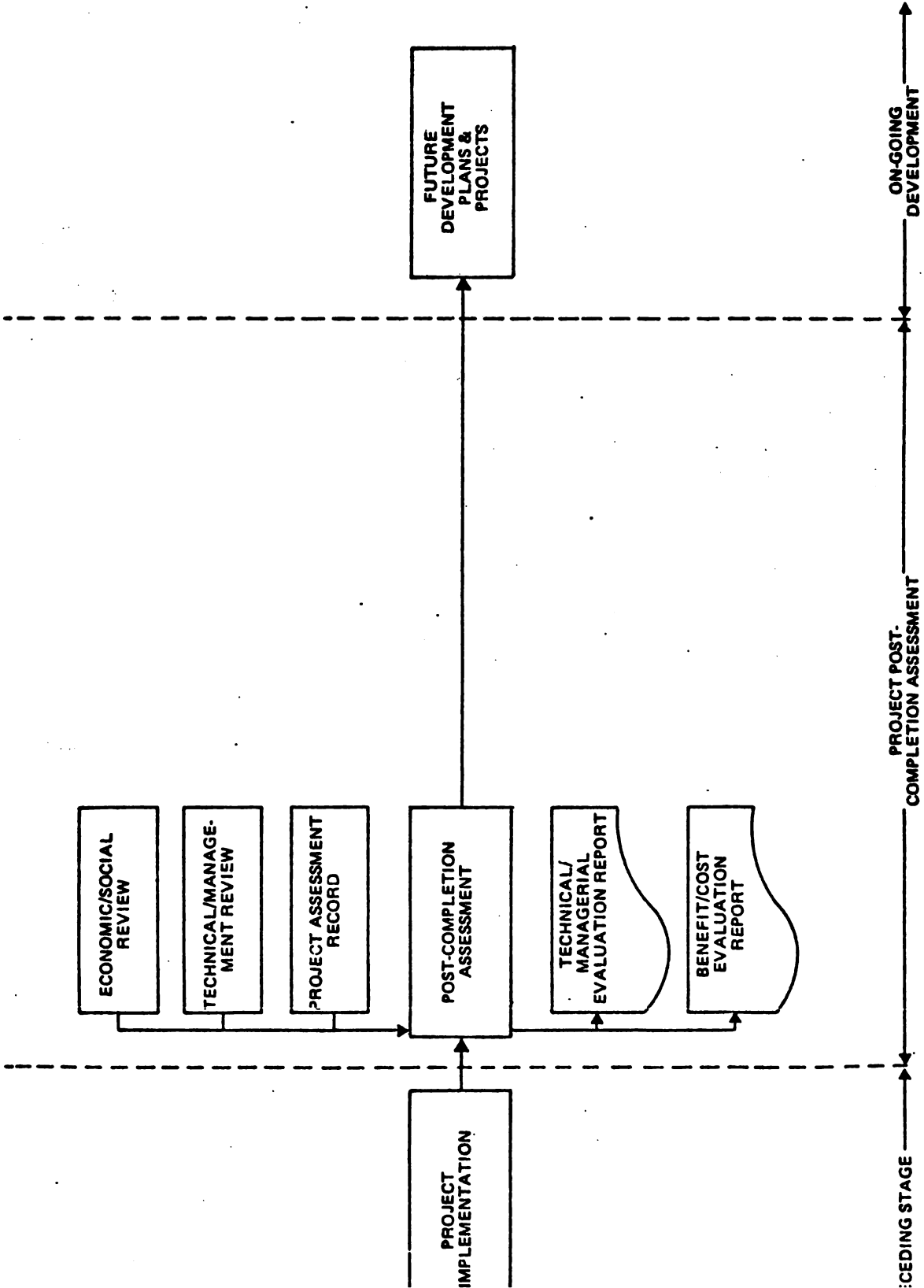


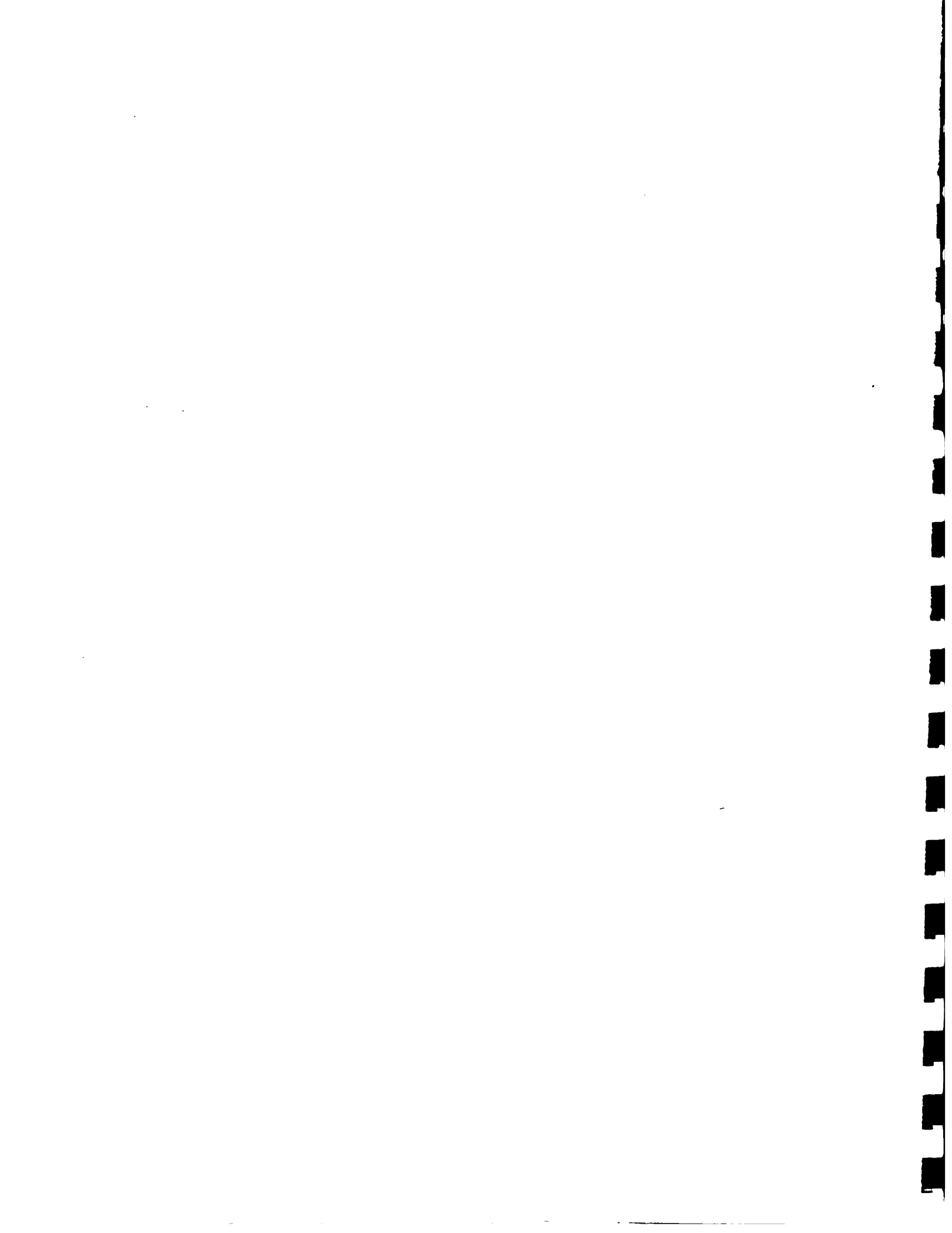
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PROJECT POST-COMPLETION ASSESSMENT –
COMPONENTS AND PROCESSING







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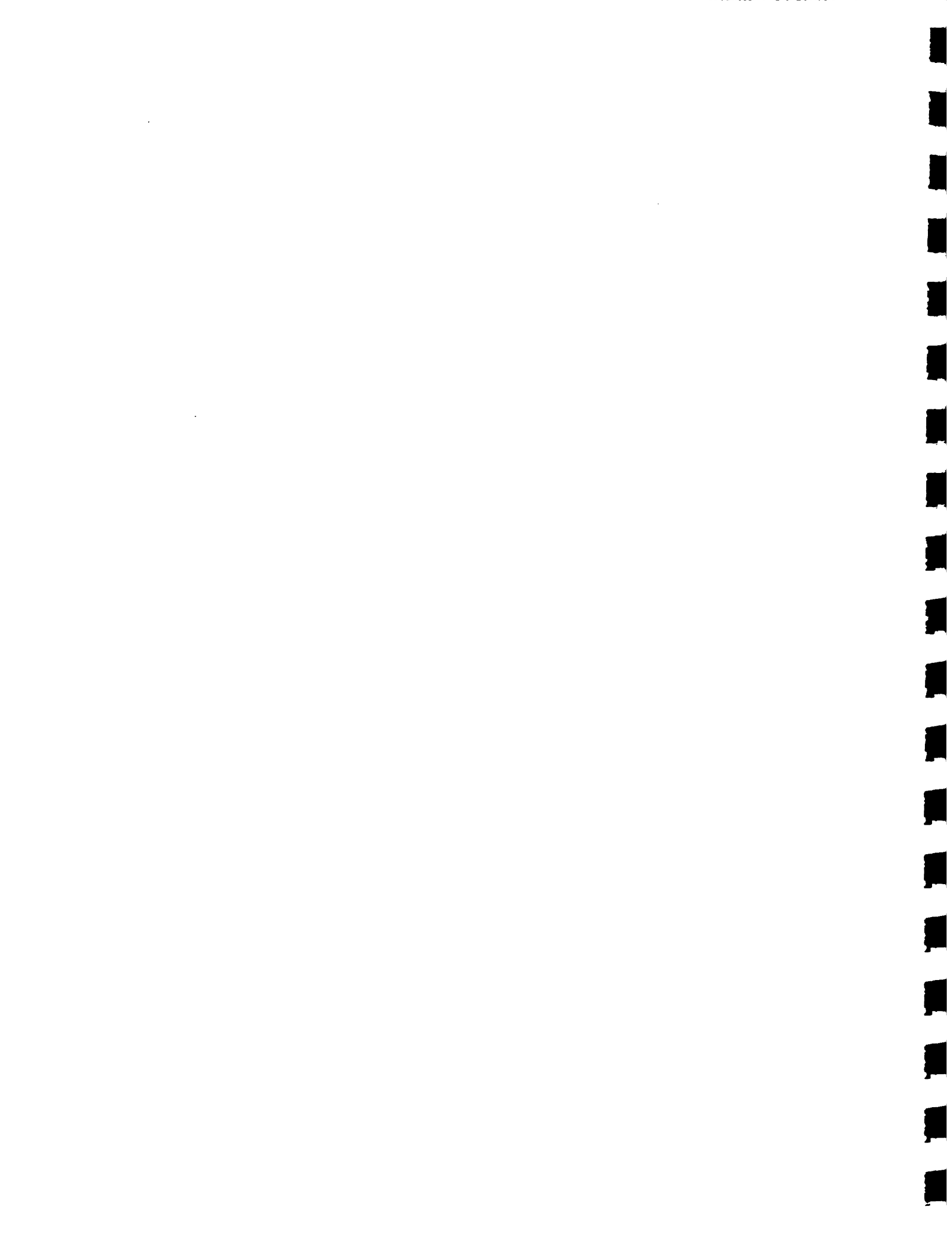
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**PROJECT POST-COMPLETION
Objectives**

The objectives of the following procedures are:

- to document the financial and economic results of the project;
- to assess the degree to which the project has contributed to national/sectoral goals and objectives;
- to determine by way of this review if corrective action is required and if so, to make recommendations for such corrective action;
- as a result of the assessment, to determine if development policies and procedures require amending and if so, to recommend such amendments.





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PROJECT POST-COMPLETION
Level of Effort

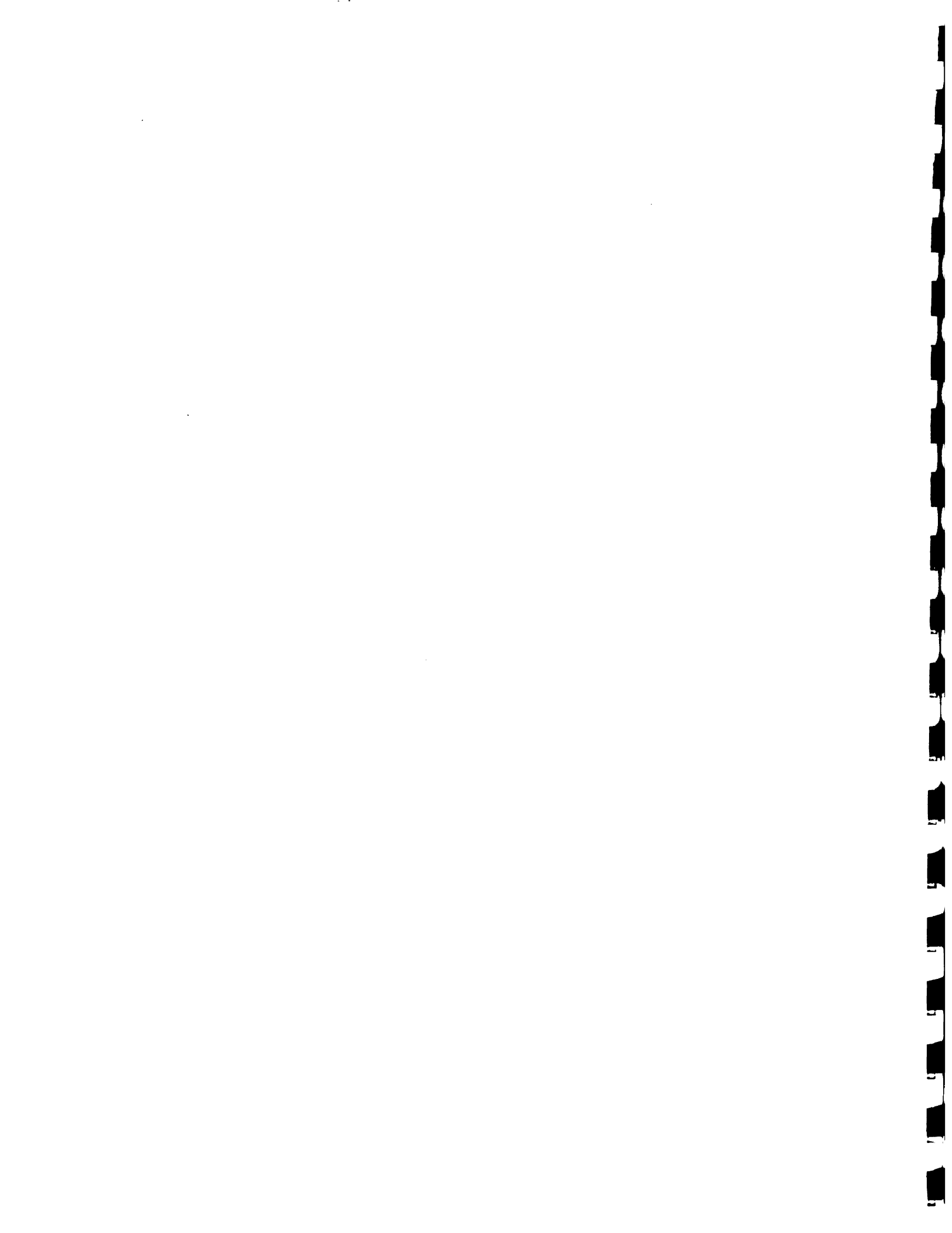
The post-completion assessment is not intended to be an in-depth exhaustive review of all facets of the project. Rather, the intent is:

- to review major project outputs/measurables;
- to review the project on an exceptions/omissions basis;
- to investigate and document in detail the major deviations from plan (positive and negative).

Level of Government staff effort will depend upon the size, importance and uniqueness of the project. The following guidelines are intended as target figures for internal Government effort.

LEVEL OF EFFORT

<u>Project Type</u>	<u>Applicability</u>	<u>Manpower (Man-weeks)</u>	<u>Elapsed Time (Months)</u>
A	Assess all Type A projects	2-3	1
B and C	Assess only those projects as designated by the PIU	2-3	1





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PROJECT POST-COMPLETION Procedures	
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The following procedures are to be followed in conducting the post-completion audit:

- determine if a post-completion audit is to be conducted. If Type B or C project, PIU to provide a directive;
- PIU to consult with any external sponsoring/funding agency to determine that agency's interest/needs/specifics for the post-completion audit;
- obtain from the PIU the specific audit format to be employed;
- determine what elements of the audit will be undertaken (i.e technical/managerial evaluation, economic/social evaluation);
- establish the time frame in which the assessment will be made. Target is one year from effective start-up date of the project;
- if audited financial statements are issued on the project, assessment should be conducted utilizing those statements for the first audit following the first full year of operation;
- obtain from the PIU the specific assessment format to be used for the post-completion audit report;
- determine the team which will conduct the audit or portions of the audit (i.e. MPU and/or PIU and/or MFP, etc.);
- use the Feasibility Summary report as a reference and evaluation guide (refer to 103-04-05);
- with respect to the technical/managerial evaluation, ensure that as a minimum the following items are reviewed:
 - the technology ultimately employed, its suitability to the developing situation, appropriateness of the selection of the technology in view of possible recent developments and trends;
 - determine if scale of operation is on target, above or below;
 - review the major physical features of the project and determine deviations and reasons for deviation from original plan;
 - compare actual capital and foreign exchange costs with original estimates;
 - review financial statements and other financial documents;





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PROJECT POST-COMPLETION
Procedures

- . develop from the financial document the financial operation measures (operating ratios, margins, etc.) as appropriate to the project and to the purpose of the review;
- . compare actual organizational structure with plan;
- . review staffing of key management positions and relate to initial plan;
- . based on the above summary reviews, investigate in greater detail significant deviations from original plan which have been discovered
- . analyze these deviations, summarize findings, discuss possible causes and provide recommendations for corrective action, if required;
- . with respect to the economic/social evaluation, ensure that the following items as a minimum are reviewed:
 - . the type, quality and quantity of project outputs (jobs, product, social services, class rooms, etc.);
 - . the economic/social benefits which have become obvious during the first year of operation;
 - . identify the specific impact/benefits of the project relative to the original national goals and objectives which the project was to address;
 - . review and compare to plan the environmental impact of the project;
- . based on the above summary review, investigate in greater detail any significant deviation from plan which has been detected;
- . analyze these deviations, summarize findings, attempt to define causes and recommend corrective action if required.





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**PROJECT POST-COMPLETION
Documentation/Reporting**

Undertake the following:

- Prepare the Post-Completion Assessment report summarizing working papers. Follow the audit format provided by the PIU.
- Prepare a Project Assessment Report.
- Route the above to the PIU for assessment.





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FORMS

Progress, Status and Plan Report

PURPOSE

Report on physical and financial statement of project against plan and to advise plans for next period.

ROUTING

From the Project Execution Unit to the PIU, plus copies to the MPU and to the Accountant General.

FREQUENCY AND TIMING

Refer to the following table to determine the frequency.

<u>Stage</u>	<u>Duration and Total Cost of Stage</u>	<u>Monthly Rate of Expenditure</u>	<u>Frequency</u>
Pre-Implementation	less than three months and less than \$50,000	N/A	do not submit this report
Pre-Implementation	more than three months or more than \$50,000	N/A	every three months
Implementation	N/A	less than \$25,000 per three months	every three months
Implementation	N/A	more than \$25,000 per three months	every month

In all cases, reports are due after five working days of the month following the period reported. In addition, this report must accompany the Detailed Plan prepared for the Implementation stage.

The PPC may direct a project to report on a frequency other than defined above.

MAIN SOURCES OF INFORMATION

Progress reports prepared by quantity surveyors, sub-contractors, consultants, etc. Project Execution Unit accountant. Ministry Planning Unit.





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FORMS
Progress, Status and Plan Report

FILLING IN THE FORM

Dated (1)

Date of previous PSP report (leave blank if this is the initial report).

Summary of Progress (2)

A narrative account of the highlights of the period since the last report. Mention should be made of milestones achieved, problems encountered and solution proposed or carried out.

Expenditures and Commitments Planned (3)

This is taken from the short-term cash flow plan provided on the previous PSP report. For projects reporting every three months, it is the previous total A; for projects reporting monthly it is the previous subtotal for month 1.

Actual (4)

Provided by the Project Accountant.

Variance (5)

(Expenditures and commitments planned) minus (actual).

Explanation of Variance (6)

If the variance is material, a brief explanation should be given of the causes for the variance. This may relate to problems described in the Summary of Progress.

Estimated Total Cost (7)

From the latest RAP. This is the sum of funds expended and committed to date, plus the total funds required to complete the project.

Estimated Completion Date (8)

The project execution unit's latest estimate.

Note:

If either of the above two elements has changed since the previous PSP report was issued, this should be mentioned and explained in the Summary of Progress section (2).





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FORMS

Progress, Status and Plan Report

Fiscal Year (9)

This should show the current fiscal year (9A) and the immediately following fiscal year (9B) e.g. 77/78, 78/79.

Provision in Estimates (10)

From the current fiscal year's Estimates and the best available figures for the next fiscal year's estimates.

Expended and Committed (11)

The total amount expended and committed. Source - Project Accountant.

Provision Remaining (12)

(Provision in estimates) minus (Expended and committed).

Amount Approved by PPC (13)

All external costs approved by PPC in the most recent RAP, to be incurred during the current fiscal year and those for the next fiscal year.

Status of Next Year's Estimates (14)

Specify whether the next year's Estimates are not approved, approved by the Ministry or by the Estimates Committee.

Dated (15)

Date next report should be expected (refer to Frequency and Timing above).

Summary of Work Planned (16)

A narrative description of the work expected to be done during the period up to the next report.

Opening Balance (17)

This figure, provided by the Project Accountant, represents the "bank balance" of the project, i.e. the total funds advances, less the amounts expended and committed. If actual expenditures and receipts were exactly as planned during the period covered by the previous report, then (17) will be the same as (28) on the previous report.





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Month (18)

Enter the names of the next three months, e.g. if today is 3 July and you are preparing the report for July, August and September, enter those months.

Explanation/Source (19)

A brief description of the reason for the expenditure, e.g. "materials and supplies" or "wages and salaries", or the source of funds. Do not enter every expenditure; provide summary totals.

Always identify clearly any funds which are committed.

Currency (20)

The currency (\$U.S., bolivars, etc.) of any expenditures or receipts in foreign currencies.

Foreign Currency (21)

The amount of receipts in foreign currency.

\$BDS Equivalent (22)

If the funds are in Barbados dollars, enter the amount in (22); otherwise, enter the Barbados dollar equivalent of the foreign currency amount.

Foreign Currency (23)

As for (21), for expenditures in foreign currency.

\$BDS Equivalent (24)

As for (22), for expenditures in foreign currency.

Balance (25)

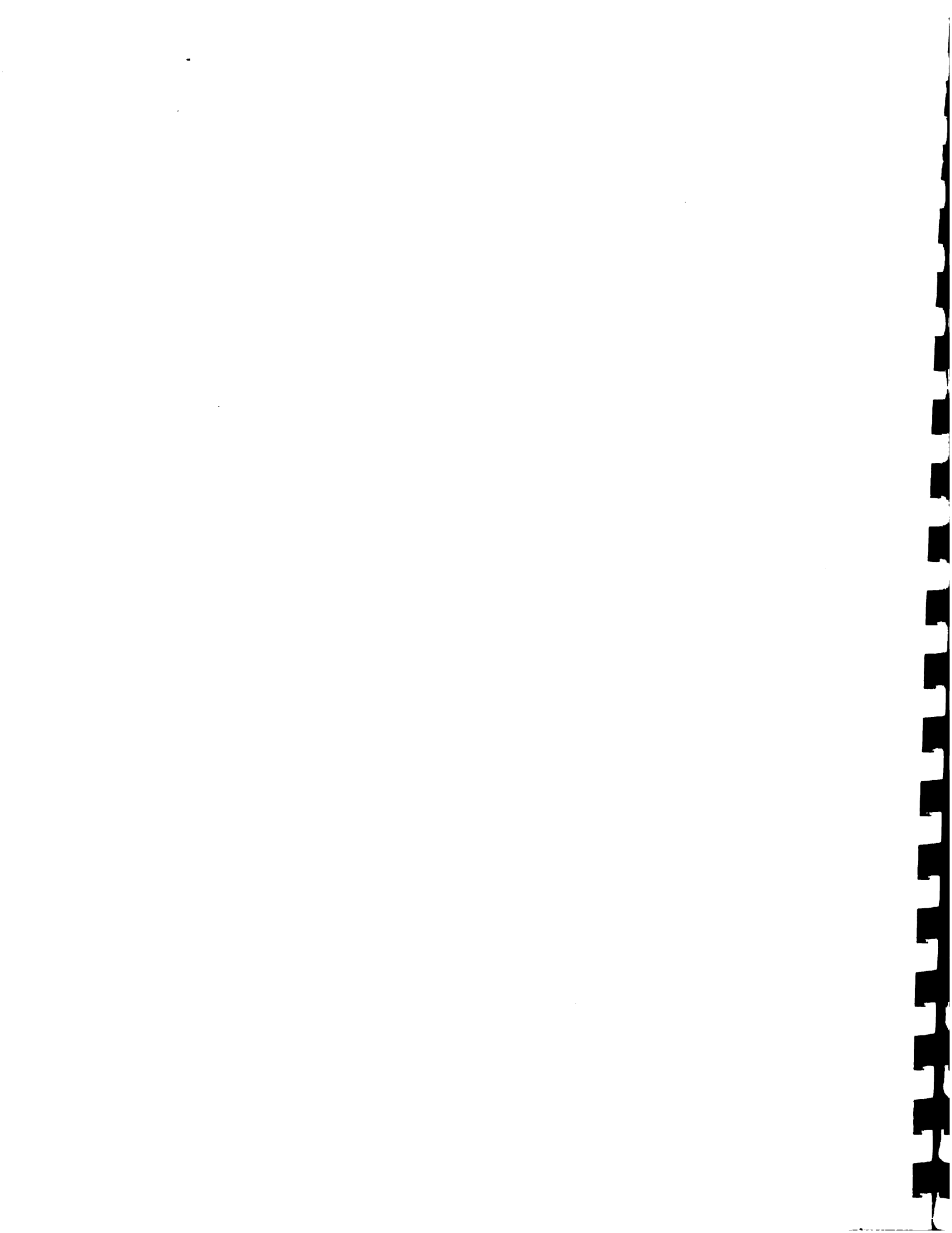
The balance on the previous line, beginning with (17), plus all receipts (24), minus all expenditures (22).

Subtotals (26, 27)

Subtotals of expenditures and receipts for each month.

Closing Balance (28)

Same as (25) on the last line entered.





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FORMS

Progress, Status and Plan Report

Totals (29, 30)

Grand totals of expenditures and receipts for entire three-month period.

Net Requirement (31)

(30) minus (29).

Period (32)

Data requested for the remainder of the current quarter, the following three quarters, the remainder of the next fiscal year. i.e. the fiscal year which will be "current" twelve months from now, the following three fiscal years, the remainder the the project file and in total. See 103-11-03B.

Dates (33)

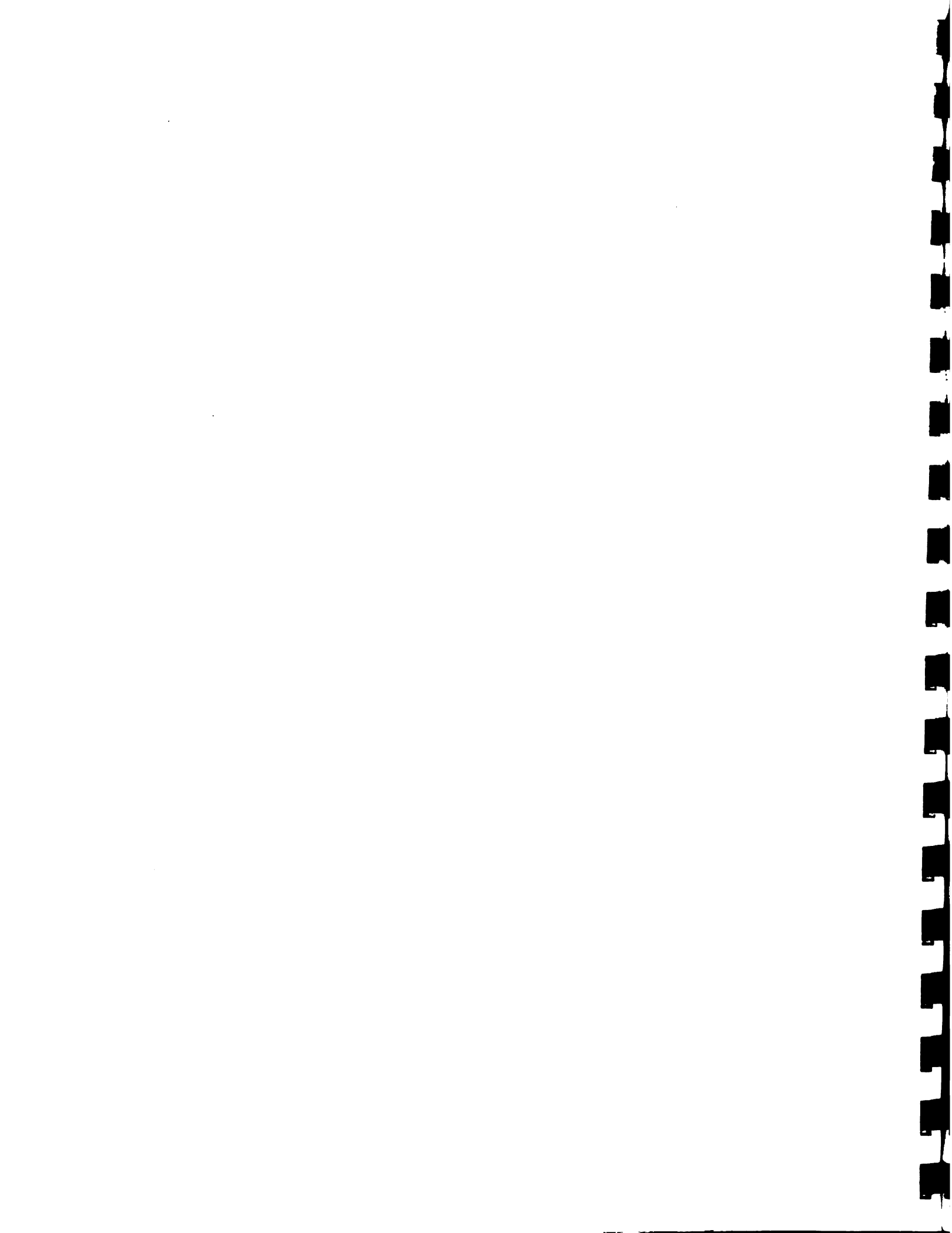
Enter the dates corresponding to the beginning and end of each period defined in (32). Use the format 1/6/77 for 1 June 1977.

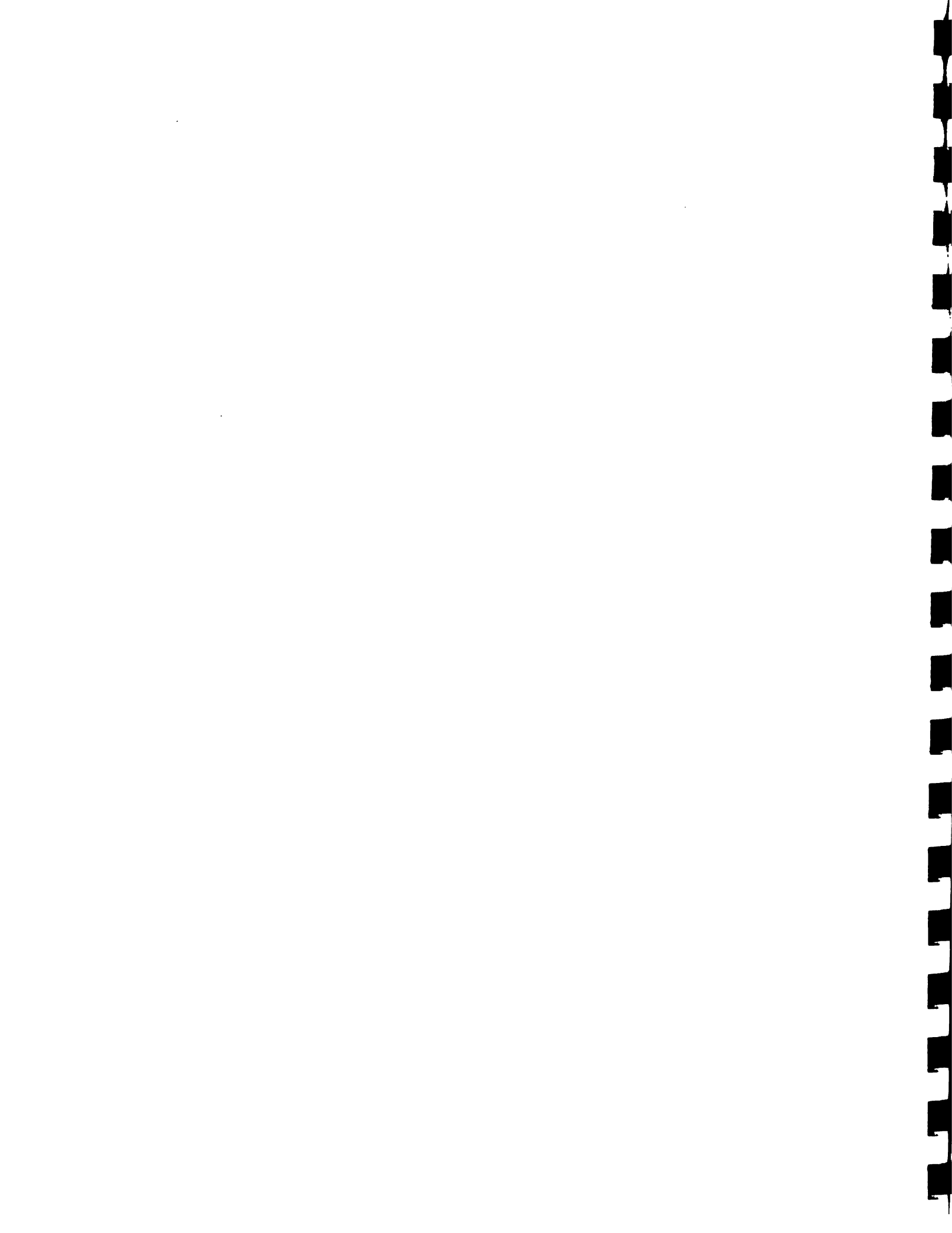
Explanation/Sources (34)

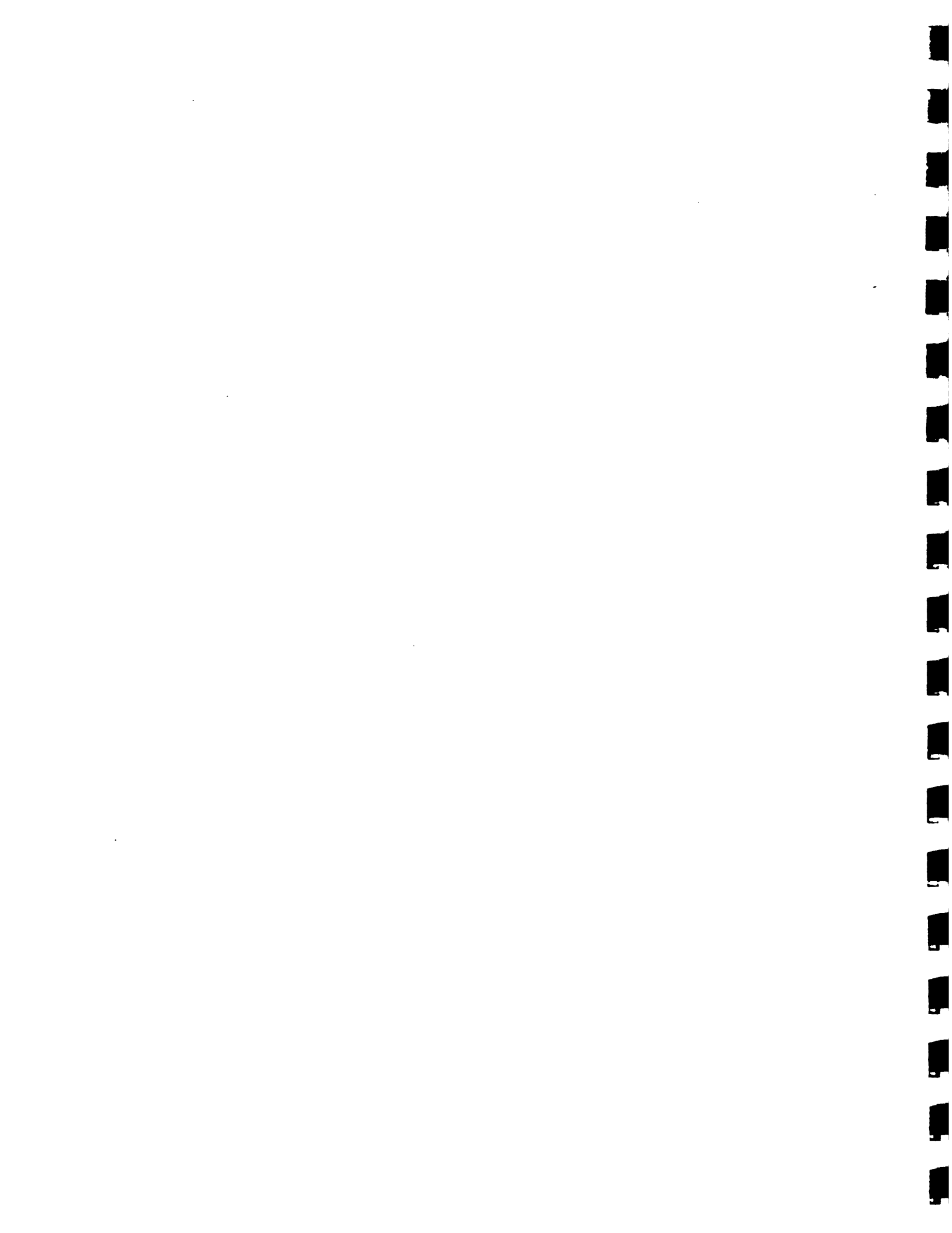
For expenditures, enter "projects expenditure"; for revenues, identify the source of funds.

Revenues, Expenditures (35)

Enter the amounts in Barbados dollars only.









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PROGRESS, STATUS AND PLAN
(103-11-03A)

SHORT-TERM CASH FLOW PLAN
QUARTERLY

M O N T H	EXPLANATION/SOURCE	CURRENCY	A		B		BALANCE \$BDS.
			EXPENDITURES		RECEIPTS		
			FOREIGN CURR.	\$BDS. EQUIV.	FOREIGN CURR.	\$BDS. EQUIV.	
OPENING BALANCE (17)							
(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
SUB-TOTAL							
SUB-TOTAL							
SUB-TOTAL							
SUB-TOTAL							
CLOSING BALANCE							
(28)							

GRAND TOTAL

TOTAL A (29) TOTAL B (30)

NET REQUIREMENT (B-A)

(31)

(TO PAGE 2)





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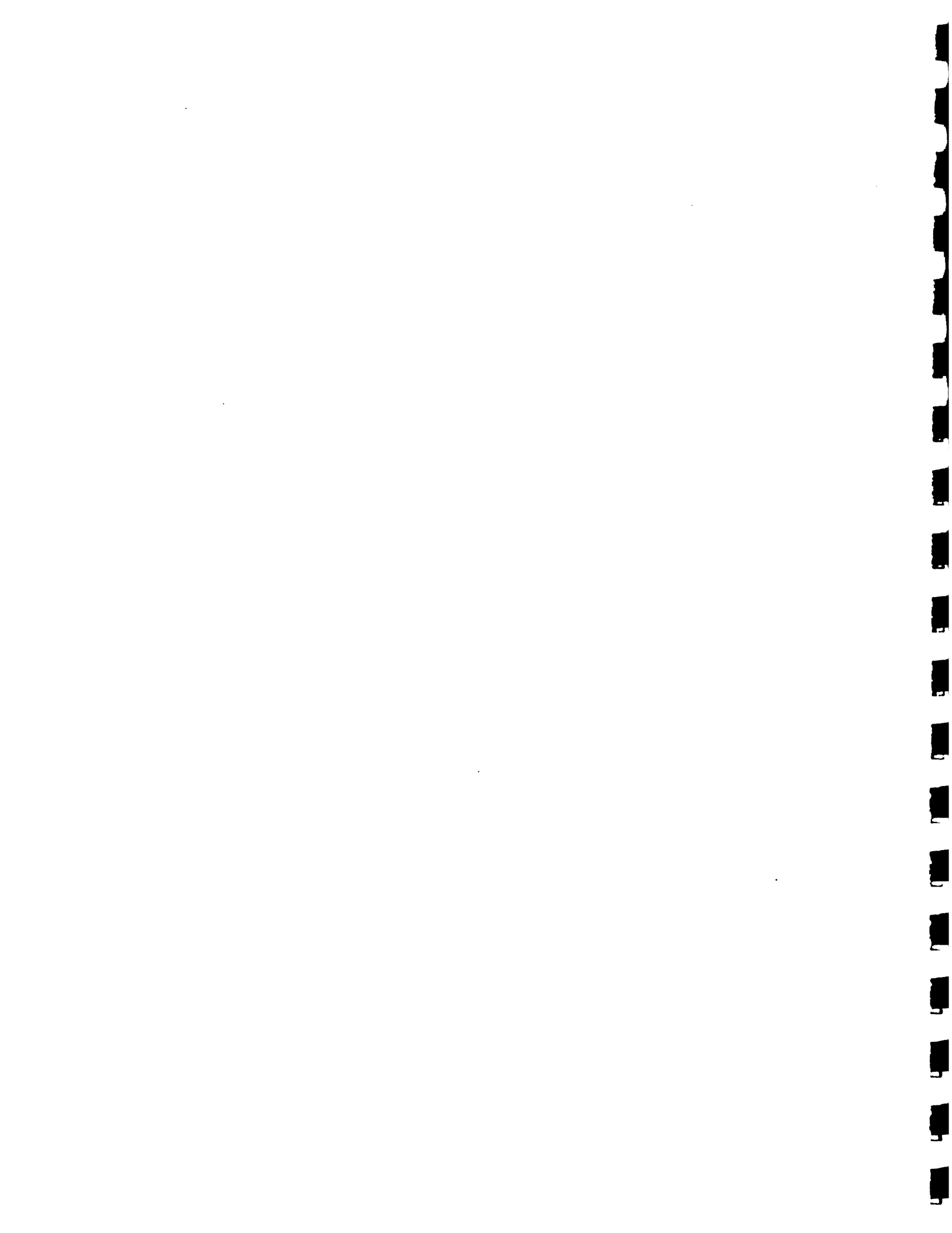
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**PROGRESS, STATUS AND PLAN
(103-11-03A)**

CASH FLOW PLAN – to complete project

Period (32)	Dates	Explanation/Sources	Expenditures	Disbursements
remainder of current quarter	(33)	(34)	(35)	
next quarter				
next quarter				
next quarter				
remainder of next fiscal year				
following year				
following year				
following year				
remainder				
Grand Totals				





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**PROGRESS, STATUS AND PLAN REPORT
103-11-03A ABBREVIATED**

PROGRESS

1. Summary of progress since last report, dated:
2. Update Gantt Chart (attached) – revise if delays encountered.
3. Brief summary of progress and problems encountered.
4. Brief summary of work planned to next report date:
5. Date of next report:
6. Estimated total cost:
7. Estimated funds expended to date:
(Rough guess if other data not available)

