

FALKLAND ISLANDS.

No.

369/15

Date of Receipt.

Governor's Office.

From

SUBJECT.

~~Secretary of State for the Colonies~~  
~~Colonies~~

PUBLIC WORKS MATERIALS AND STORES.

Governor

Instructions to account for

No.

Date

136

25th October, 1915.

Colonial Secretary's  
 Record No.

MINUTES.

686/15

Despatch to S/S No. 136 of the 25th October, 1915.

Registered Number  
 of last Despatch.

No. next Despatch.

120/6

*Triplicati  
(no forms)*

M.P. 220/15.

SUPPLIES AND STORES.

Committee appointed to consider and report to the  
Governor on :-

- (a) Ordering of Stores
- (b) Receipt " "
- (c) Delivery " "
- (d) Sale " "
- (e) ISSUES " "
- (f) Custody " "

The Honourable G. F. Condeell, Colonial Secretary,  
The Honourable W. A. Thompson, Colonial Treasurer,  
R. D. Sarsley, Esq., Colonial Engineer,

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There is one difference between the practice  
generally obtaining in other Colonies and certain recommend-  
-ations here made for the Falkland Islands.

Elsewhere delivery is taken from the Shipping Agents  
by the Customs and each Department passes its own Entries  
and then withdraws its own packages from the Customs  
Warehouse.

Here it is recommended that the Colonial Engineer  
should take delivery from the Shipping Agents of all  
Government goods; that all the Entries should be  
passed by the C.S.O. and that then each Department should  
arrange with the Colonial Engineer for the delivery to  
it of its packages.

These recommendations are based on local conditions  
(a) the discharging of Government goods at Dockyard Jetty  
and not at the Customs House,  
(b) the small staffs of most of the Departments,  
(c) the fact that the Colonial Engineer controls the  
sole means of transport.

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The Committee respectfully suggests that the establish-  
ment of a proper local Audit Department to check, watch

over, and safeguard the expenditure, is desirable.

The Committee is of opinion that the Colonial Regulations dealing with supplies and stores (Nos 379 to 395) should be as closely followed as local conditions will permit.

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Receipt and delivery of stores.

1. All, stores, supplies &c., required from England or from countries not adjacent to the Falkland Islands can only be obtained from the Crown Agents for the Colonies and all orders for such stores and supplies must be made through the C.S.O. It will be the duty of Heads of Departments to obtain the necessary sanction for the expenditure under the proper departmental head and sub-head.
  2. Indents received in drafts from the Head of a Department will be sent (if sanctioned) in the usual way to the Crown Agents by the Colonial Secretary.
  3. (a) On the receipt of Advices of Orders Placed they will be entered in the proper M.P. in the C.S.O. and sent to the Heads of Departments concerned to note; (b) The B/L and original of invoice will be sent as soon as received by the Colonial Secretary to the Colonial Engineer who will at once cause a tally book to be compiled and will then return the B/L and original to the Colonial Secretary, (c) entries will be prepared and passed into the Customs by the Colonial Secretary as soon as possible, and as soon as this has been done the B/L and original will be sent to the Head of the Department concerned in the M.P. (d) the Colonial Engineer will take delivery of cargo from the shipping companies for all Departments and place goods in store for transit, (e) the Storekeeper will take tally of all packages entered into the store; should there be any packages damaged or any shortage in delivery, the Colonial Engineer will if possible adjust the matter with the shipping companies local agent. In the event of no adjustment being arrived at the Colonial Engineer will report the matter to the Colonial Secretary who will then appoint a special board to examine packages, &c., with a view to settlement, the shipping company being represented.
  4. The Head of a Department will communicate to the Colonial Engineer the Req. No., marks, Indent No., and date of all packages to be delivered to his Department; on receiving his packages he or some person in authority in his Department will sign the receiptbook (specimen form A), The package will not be handed over until such signature has been obtained.
  5. It will be the duty of the Head of the Department concerned to check with the invoice the stores received, and to report on their condition; also any excess or deficiency; he will debit himself in detail as per invoice in his store ledger, and he will post the duplicate invoice when received in his department guard book or file.
  6. Invoices are also to be referred by the Colonial Secretary as soon as returned from the Department to the Treasurer to note authority for and amount of expenditure incurred.
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### Issue to Departments of stores in stock.

1. The Head of a Department will send his order for stores to the Colonial Engineer on a printed form (specimen B)
2. The price or cost will be filled in by the Colonial Engineer. When the goods are delivered the "order" will be returned to the Department to enable the Head of the Department to note the charge against his vote and to sign a receipt for delivery; the order will then be returned to the Colonial Engineer to file.
3. The Colonial Engineer will send in an account to the various Departments concerned once every quarter (the last on the 15th December in each year) when vouchers will be prepared by the Departments payable to the Colonial Engineer.
4. The Colonial Engineer will prepare the paying in forms and pass them into the Treasury, so that the votes may be adjusted.  
N.B. Coal, oil, and soap will be treated as stores and dealt with in the same manner as other stores.

5. With regard to coal and oil the amount to which each Department has a right should be fixed on the Estimates and it will be the duty of the Colonial Engineer to see that this fixed amount will not be exceeded.

6. Peat for offices, officials and Government buildings (not paid for as fuel) will be delivered by the Colonial Engineer according to the quantity authorized, and a receipt must be given to the Chief Carter on delivery for the amount delivered.

### Sale of Stores from stock.

1. The form marked C. to be always used for oil, coal and other stores sold to the public. The price charged to be that fixed by the Governor for coal and oil and peat, and that fixed by the Colonial Engineer for other stores.
2. Payment for goods obtained under this form will be made to the Colonial Engineer who will account for it in the usual ~~way~~ manner.  
N.B. Peat will be placed under the Colonial Engineer.

### Storekeeper.

1. The Storekeeper will be placed under the direction and supervision of the Colonial Engineer to whom he will be responsible.
2. The Storekeeper must keep his store ledger, issue book, and sales book posted to date as far as possible.
3. He will be required to keep a check on cargo and on the delivery of the same to the various departments.  
N.B. Stock will be taken once every twelve months.

The Committee is of opinion that the store except in so far as used for transit should be a P.W.D. store and not a general Government store.

Before the Colonial Engineer can take charge of the store it will be necessary for a full inventory to be made of the store and stock by a Board which should be composed of the Colonial Engineer, the present Storekeeper, and some third official. The new inventory to form the first stock list.

*C. J. Conde*

Signed { W. A. Thompson  
          { R. B. Baseley

6<sup>th</sup> - September 1915

To Treasurer.

You are hereby authorized to make the following adjustment -

Credit Public Works Stores Advance account  
and debit Head No. Subhead No. with the  
Sum of £ S. D. in respect of above  
transaction

Colonial Engineer

Date 19 -

By *[Signature]*

Colonial Secretary

Date 19 -

\* To be sent by Col. Secy to Col. Eng. to counter sign and send to Treasurer.



25th October, 1915.

Sir,

I have the honour to submit for your approval the Instructions I drew up in August last, to account for Public Works Materials and Stores, and fixing the gross value of the standard stock at a sum not exceeding £600. The stock to include the annual supplies of coal and oil.

These instructions are similar to those in force in Grenada and St. Lucia.

2. In May last I appointed a Committee, consisting of the Colonial Secretary, the Treasurer and the Colonial Engineer to formulate a system to place the delivery and accounting for supplies received from England on a more satisfactory basis. There appeared to me to be no system in force, the delivery of stores and accounting for same being conducted in a most haphazard manner. I enclose for your information a copy of the report made to me by the Committee which I received on the 19th September.

Many of the proposals of the Committee have already been put into force, and a check taken and kept of supplies as they are received.

3. I avail myself of this opportunity to submit for your information a copy of a Circular letter I addressed, soon after my arrival in the Colony, to the Heads of Departments and other Officers, respecting Public Expenditure. I found in the majority of instances a departure from the financial instructions laid down by the Colonial Regulations, that

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THE SECRETARY OF STATE FOR THE COLONIES.

that, to me was wholly unsatisfactory, and led to much confusion  
in the Treasury accounts. I am glad to say the change  
brought about in this matter is already marked, and is  
appreciated by accounting officers.

I have the honour to be,

Sir,

Your most obedient,

humble servant,

*Douglas Young*

Governor.

FALKLAND ISLANDS.

Instructions for accounting for Public Works Materials and Stores.

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1. There shall be a Standard Stock of Materials and Stores for the Public Works Department, under the charge of the Colonial Engineer, of a gross value not exceeding £600, or such other sum as the Governor, subject to the approval of the Secretary of State, may from time to time determine.

2. The Colonial Engineer shall indent only for such stores and materials as are necessary and prevent overstocking. Any unauthorized expenditure in excess of the standard amount fixed will be regarded as a serious financial irregularity.

3. The sums required for maintaining the Standard Stock shall be provided out of the Colony's funds as an advance, under the authority of the Governor.

4. The Treasurer shall keep an account to be called "The Public Works' Store Account" which shall be debited with the total cost of all stores authorized and purchased on account of the Public Works Store Account, and credited, monthly, with the total value of all stores issued, corresponding debits being at the same time made against the votes or accounts to which the stores issued are chargeable.

5. The cost of stores purchased shall include all proper charges for freight, insurance etc., and the value of the stores issued shall be the invoice price of each article or unit of quantity, with the addition of a percentage, to be approved by the Governor from time to time, in respect of each class of stores, sufficient to cover freight insurance, etc.

6. In cases where stores have been issued to a work and have not been wholly used the unexpended balance should again be brought on charge at the issue value i.e. invoice price plus the approved percentage. This applies equally to any stores remaining

from

from a work to which the cost was charged direct in the first instance.

7. A monthly statement showing the total value of the stores used on the various works, classified according to the votes against which they are to be charged, shall be prepared in the Public Works Department. These statements certified by the Colonial Engineer, shall be transmitted to the Treasurer by whom the respective votes shall be debited and the Material and Stores Account credited with the total value of the issues.

8. A similar monthly statement of stores brought on charge under the preceding instruction shall be sent to the Treasurer, who shall also debit the Materials and Stores Account with the amount shown therein.

9. These statements shall be filed as vouchers to the Treasurer's accounts and be submitted for audit with his monthly accounts.

10. Under this arrangement the stores account should show, as debits, the total expenditure in connection with the unallocated stores purchased or returned from works, and as credits the sums transferred therefrom from time to time on account of issues and debited to works.

11. The Public Works Stock Ledger will be kept as regards quantities only, but the current issue valuation must also be recorded against each article promptly and regularly.

12. A stock balance sheet shall be prepared by the Colonial Engineer at the end of each financial year and submitted for audit, showing

- (1) as the opening balance, the value of stores in hand at the commencement of the year,
- (2) a summary of the whole of the transactions appearing in the Materials and Stores Account during the year, including any financial adjustments on account of depreciation or losses of Stores, etc., and
- (3) as the closing balance, the value of the stores in hand at the end of the year.

13. The Balance Sheet should be supported by a Stock Valuation Return, prepared in four columns (Ledger balances, Actual Stock,

Excess

Excess and Deficiency) from the store ledger and from the actual Stocktaking required by Colonial Regulation No. 385, and certified by the Colonial Engineer. This return will show the difference between the ledger balances and the actual stock. Full explanation therefor must be submitted therewith. The valuation here referred to does not mean an actual valuation of stock, the ledger values being accepted plus the approved percentage for charges, etc., but unserviceable and obsolete articles should be brought forward annually for revaluation and any depreciation finally adjusted during the year.

14. The value of stores in hand (i.e. the balance of Materials and Stores as shown by the Store Account ) will be included in the periodical statements of the Colony's Assets and Liabilities.

7th August, 1915.

Governor.

Circular

No. 1.

289/15.

COLONIAL SECRETARY'S OFFICE,

STANLEY, FALKLAND ISLANDS,

30th June, 1915.

Sir,

The Governor has noticed since his arrival in the Colony last month, that the Colonial Regulations with regard to the necessity of obtaining proper authority before incurring expenditure are not in all cases strictly adhered to. His Excellency therefore directs me to inform you that in future no Government expenditure is to be incurred except in strict accordance with the Colonial Regulations.

2. Any officer allowing or directing any expenditure without proper sanction will be held personally responsible for the same.

3. The authority for the public expenditure of the Colony, provided for by Vote or Enactment of the Legislative Council, and sanctioned by the Secretary of State, is addressed solely to the Governor, and the Treasurer is strictly prohibited from making any payments, or accepting any charge on his accounts (notwithstanding that the services to which they relate may be duly provided for in the Estimates or Appropriation Law), unless authorized so to do by:—

- (1) General Warrant of the Governor.
- (2) Special Warrant.
- (3) Imprest (Advance) Warrant.
- (4) Requisition approved by the Governor.
- (5) Expenditure incurred in England by the Crown Agents with the approval of the Secretary of State.

4. Copies of forms of Special Warrant, Imprest (Advance) Warrant, and Requisition to incur Expenditure, are enclosed.

5. The **Special Warrant** form is for use when it is necessary to incur expenditure not provided for on the annual Estimates, or when an excess on a Vote on the Estimates is found to be absolutely necessary: but no expenditure will be authorised under this Warrant unless the Governor is first made satisfied of the absolute and urgent necessity therefor.

The **Imprest (Advance) Warrant** form is for use in every case of an advance of public money being authorised to be made from the Treasury.

The **Requisition to incur Expenditure** form is for use in every case in which expenditure is necessary for a service provided for on the approved annual Estimates, and has not been previously authorised by the Governor by General Warrant, or by requisition.

Requisitions to incur expenditure should be sent to the Treasurer in the first instance. They will only be accepted and considered when submitted by the Head of a Department under which provision for the service appears on the Estimates.

6. I am also to enclose copies of the revised Treasury forms for the payment of "Personal Emoluments" (Salaries) and "Other Charges", and to remind you that the signature of the Head of a Department certifies to the accuracy of every detail on the voucher, and that the Officer giving the Certificate is held responsible for the correctness of the same.

To Heads of Departments  
and other Officers,  
Falkland Islands.

7. I am further directed to say that every Head of a Department is required to keep a Departmental Vote Account Book, giving the following information in respect of each item on the annual Estimates of his Department :—

Amount of Vote on Estimate, or sum authorised by Special Warrant.	Expenditure Charged. (giving dates)	Outstanding Liabilities on Orders, Freight, Charges, etc.,	Expenditure authorised by Warrant or Requisition.	Balance of Vote available.
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8. Under column 3 "Outstanding Liabilities on Orders, Freight, Charges, etc." a short note of service with full estimated cost should be entered. For instance "Indent 12 on C.A." <sup>£25</sup>. On receipt of the accounts shewing payment, or part payment, made, the amount should be entered under column 2 "Expenditure Charged," and the entry under column 3 deleted or corrected as the case may be.

9. The Governor will be glad to receive from you a statement shewing, in the form given in paragraph 7 of this letter, the state on the 30th June instant of the several votes of your Department for the current year.

I am, Sir,

Your obedient servant,

C. F. CONDELL,

*Colonial Secretary.*