

PART I. ACCOUNTING AND REPORTING

I.1. Responsibility of the Comptroller-General

The Comptroller-General shall have overall delegated responsibility from the Minister for Government Accounting and Treasury functions and execute the functions in accordance with the Public Finance Management Act, Regulation C.6 above and the Public Finance Management Regulations, and any other enactment.

I.2. Accounting Records

Records classified as "accounts" include manual and electronic:

- (a) accounting records in the form of books, ledgers, ledger sheets, ledger cards, or machine tabulations; and
- (b) source documents for the accounting records in the form of vouchers, schedules, returns, bank or any other statements.

I.3. Definition of Working Papers

Working Papers are those papers created as by-products of the accounting process but which do not form part of the financial records system and include:

- (a) copies of forms not used as vouchers such as office copies of requisitions, check order forms and check stubs;
- (b) record or registers used in controlling the flow of documents during accounting processes such as messenger's receipt books, registers of returns;
- (c) circulars, notices and instructions received;
- (d) local files ; and
- (e) other documents such as personal working papers, drafts, calculations, note books and diaries.

I.4. Definition and Classes of Archival Records

Archival Records are records in either manual or electronic form, required to control the location and disposal of records and include:

- (a) details of records transferred to Government Agency repositories;
- (b) schedules of records destroyed;
- (c) any register showing use of records after transfer to the Government Agency repository; and
- (d) schedules of records transferred to the National Archives.

I.5. Provisions for Archival Records

Retention, transfer, access, destruction and disposal of Archival Records shall be in accordance with the provisions of the Archival Records Act (1997).