

DECREEES

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N.P.R.C. Decree  
No. 7



Sierra Leone

1996

**The Public Budgeting and Accounting Act  
(Amendment) Decree, 1996**

Short title.

**Being a Decree to amend the Public Budgeting and Accounting  
Act to re-centralise the accounting system of Government.**

[ 18th March, 1996 ] Date of  
Commencement.

PURSUANT to paragraph 3 of the Proclamation entitled "The Administration of Sierra Leone (National Provisional Ruling Council) Proclamation, 1992", the National Provisional Ruling Council makes and issues the following Decree—

1. The Public Budgeting and Accounting Act, 1992 (hereafter referred to as "the principal Act") is amended by the substitution for the definition of the words "fiscal year" appearing in section 2 of the following definition—

Amendment of Act No. 1 of 1992.

“fiscal year” means a period of twelve months extending from 1st January in one year to 31st December of the same year”

Amendment of Act No. 1 of 1992

2. The principal Act is amended by the substitution for the words “head of Department” wherever they occur of the words “vote controller”.

Section 3A inserted.

3. The principal Act is amended by the insertion after section 3 of the following new section —

“Minister to withdraw warrant, etc.

3A. The Minister may, where he is satisfied that it is in the public interest or that the financial exigencies so require suspend, withdraw or limit any warrant or authorization issued or given by him under this Act.”

Subsections (2) and (3) of section 9 repealed.

4. The principal Act is amended by the repeal of subsections (2) and (3) of section 9.

Section 10 replaced.

5. The principal Act is amended by the repeal and replacement of section 10 with the following section —

“Duties of Accountant-General.

10. (1) The Accountant-General shall be responsible for —

- (a) the compilation of the accounts of the Government; and
- (b) the conduct of the business of the Treasury,

and may for this purpose give general instructions to vote controllers not inconsistent with this Act or any regulations or instructions issued under this Act.

(2) Without prejudice to subsection (1) the Accountant-General shall —

- (a) ensure that a proper system of accounts is established in every Department and that all moneys received by the Government are brought to account promptly and properly;

- (b) refuse payment on any voucher —
- (i) which is wrong or deficient in content;
  - (ii) which contravenes any regulations, directions or instructions properly made or given under this Act or any other enactment for the management of public money;
  - (iii) which is in any way unacceptable in support of a charge on public funds;
- (c) report to the Minister in writing any apparent defect in departmental control of revenue, expenditure, cash stamps, stores and other property of the Government or any breach or non-observance of financial regulations, directions or instructions which may come or are brought to his notice;
- (d) ensure as far as is practicable, that adequate provision is made for the safe custody of public money, stamps, securities, revenues, counterfoil receipts and other accountable documents; and
- (e) prevent as far as practicable the occurrence of fraud, embezzlement or carelessness by maintaining efficient checks including surprise inspections”.

Sect on 10A  
inserted.

6. The principal Act is amended by the insertion after section 10 of the following new section —

“Accountant-  
General to act  
on directions  
of Minister.”

10A. The Accountant-General shall in the performance of his duties under this Act, act in accordance with the general or specific directions issued by the Minister”.

Section 20  
replaced.

7. The principal Act is amended by the repeal and replacement of section 20 with the following section—

“Disbursement  
from Conso-  
lidated Funds

20. (1) No moneys shall be withdrawn from the Consolidated Fund except under the authority of a warrant issued by the Minister addressed to the Accountant-General and no such warrant shall be issued except —

- (a) to meet expenditure that is charged upon the Consolidated Fund by this or any other enactment;
- (b) where the issue of the moneys has been authorised —
  - (i) by an Appropriation Act;
  - (ii) by a supplementary estimate approved by the National Provisional Ruling Council;
  - (iii) by a Decree passed by the National Provisional Ruling Council; or
  - (iv) by rules and regulations made under this or any other enactment in respect of trust moneys paid into the Consolidated Fund.

(2) No moneys shall be withdrawn from any public fund other than the Consolidated Fund and the Contingencies Fund unless the

issue of the moneys has been authorised by this Act or any other enactment.”

8. The principal Act is amended by the repeal and replacement of section 21 with the following section — Section 21 replaced.

“Supplementary estimates.

21. Where in the course of any financial year it is found that the sum appropriated for that financial year for any purpose by an Appropriation Act is insufficient or that a need has arisen for which no money has been appropriated, a supplementary estimate of the sum required to meet the deficiency or such need, as the case may be, shall be laid before the National Provisional Ruling Council and if approved shall be included in a Supplementary Appropriation Act for appropriation.”

9. The principal Act is amended by the repeal of subsections (2) and (5) of section 25. Subsections (2) and (5) of section 25 repealed.

10. The principal Act is amended by the repeal and replacement of section 26 with the following section — Section 26 replaced.

“Vote controllers.

26. (1) The Minister shall appoint a vote controller in respect of each expenditure head.

(2) The vote controller shall control and be accountable for the expenditure of money applied to the expenditure head by an Appropriation Act and for all public moneys received, held or spent by or on account of the department or service for which the expenditure head provides.

(3) The vote controller may delegate the powers and duties conferred or imposed on him to any public officer under his control and he shall give such directions as may be necessary for the proper exercise or performance of such powers and duties.

(4) A vote controller shall, if so required by the

Minister define the extent to which the powers and duties conferred or imposed on him are being exercised or performed by a public officer under the vote controller's control.

(5) The delegation of any powers or duties under subsection (3) shall not relieve the vote controller of any personal accountability or responsibility.

(6) Every vote controller shall comply with any financial instructions or directions given by the Minister or the Accountant-General and any regulations made under this Act in respect of the custody and handling of and the accounting for public money, public stores, stamps, investments, securities or negotiable instruments, whether the property of the Government or on deposit with or entrusted to the Government or to any public officer in his official capacity or to any other person".

Section 42A  
inserted.

11. The principal Act is amended by the insertion after section 42 of the following new section —

"Establishment  
of special  
funds.

42A (1) The National Provisional Ruling Council may on the recommendation of the Minister establish a special fund and such special fund shall not form part of the Consolidated Fund.

(2) A special fund shall contain —

(a) money received by the Government from an international organization; or

(b) moneys transferred from the Consolidated Fund.

(3) No money shall be withdrawn from a special fund except under authority of a warrant issued by the Minister.

(4) At the end of the financial year any monies remaining in a special fund shall not be paid into the Consolidated Fund but shall be used for the purposes for which the special fund was established.

(5) The National Provisional Ruling Council may, on the recommendation of the Minister close a special fund.

(6) On the closure of a special fund all monies remaining in the fund shall be paid into the Consolidated Fund.

(7) The Minister may by regulations provide for the administration of special funds."

12. The principal Act is amended by the repeal of subsection (2) of section 51. Subsection (2) of section 51 repealed.

13. The principal Act is amended by the repeal and replacement of subsection (1) of section 55 with the following subsection — Section 55 amended.

"Closure of public accounts.  
55. (1) At the close of business of the last working day of each financial year all appropriations, warrants and authorizations for expenditure shall lapse and all treasury cash accounts shall be balanced off and no further cash disbursements shall be made."

14. The principal Act is amended by the substitution for the words "three months" appearing in subsection (1) of section 56 of the words "six months." Subsection (1) of section 56 amended.

15. The principal Act is amended by the repeal of subsection (2) of section 56. Subsection (2) of section 56 repealed.

16. The principal Act is amended by the insertion after section 56 of the following new section — Section 56A inserted.

"Excess  
expenditure.

56A. If at the close of accounts for any financial year it is found that moneys have been expended —

- (a) on any expenditure: vote in excess of the account appropriated by an Appropriation Act;
- (b) on a purpose for which no moneys have been voted and appropriated; or
- (c) on any sub-head of an expenditure vote in excess of the sum assigned to the sub-head in the estimates of expenditure for the financial year for which no further sum has been applied by means of virement,

the excess of the amount expended but not appropriated, shall be included in a statement of expenditure in excess which shall be submitted to the National Provisional Ruling Council."

Sections 60 and  
62 repealed.

17. The principal Act is amended by the repeal of sections 60 and 62.

Subsections (2)  
and (3) of  
section 63  
repealed.  
Section 92A  
inserted.

18. The principal Act is amended by the repeal of subsections (2) and (3) of section 63.

19. The principal Act is amended by the insertion after section 92 of the following new section —

"Regulations.

92A. The Minister may make regulations for carrying out the purposes of this Act."

MADE AND ISSUED this 4th day of March, 1996.

BRIGADIER JULIUS MAADA BIO  
Chairman,  
National Provisional Ruling Council.