

## PUBLIC NOTICE

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### THE FINANCIAL ADMINISTRATION REGULATIONS, 1998

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PUBLIC NOTICE No. 10 OF 1998

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**THE PUBLIC BUDGETING AND ACCOUNTING ACT, 1992**  
**(No. 1 of 1992)**

**THE FINANCIAL ADMINISTRATION REGULATIONS, 1998**

Short title.

In exercise of the powers conferred upon him by section 92 A of the Public Budgeting and Accounting Act, 1992 the Minister of Finance, Development and Economic Planning hereby makes the following Regulations—

**PART I—RESPONSIBILITIES OF OFFICERS**

1. In the performance of his functions under the Public Budgeting and Accounting Act, 1992 (hereafter referred to as “the Act”) a vote controller shall—

Duties of vote controllers.  
Act No. 1 of 1992.

- (a) check all cash in his charge and verify the amounts with the balances in the cash books;
- (b) bring promptly to account as revenue any cash found in his charge in excess of the balances in the cash book;
- (c) promptly make good any deficiency in cash for which he is responsible;
- (d) ensure that all books of account under his control are correctly posted and kept up-to-date;
- (e) report to the Financial Secretary any apparent defect in the procedure for revenue collection or any apparent waste or extravagance in expenditure, which comes to his notice in the course of his accounting duties;

(f) produce, when required by the Accountant-General or Auditor-General or by such officers as may be authorised by either, all cash, books, receipts, vouchers or other items of value in his charge

(g) put in place such arrangements as may be convenient to the public when transacting business with it

Limits of  
delegated  
powers.

2. (1) Where a vote controller delegates his powers or duties to a public officer under his control, he shall do so in writing and set out clearly and unequivocally the limits of such delegation.

(2) Any public officer who makes or allows or directs the disbursement of public moneys or issue of securities, stores or other public property without the requisite delegation shall be personally responsible for the amount or value involved; and any public officer whose duties require him to render accounts shall be responsible for inaccuracies in those accounts.

Accountant-  
General to  
maintain  
register.

3. (1) The Accountant-General shall maintain or cause to be maintained by an accounting officer a register of all audit queries and audit inspection reports.

(2) The register shall contain—

(a) the reference and date of the audit query or report and

(b) the date on which the audit query or report was answered or otherwise dealt with.

Vote  
controllers to  
examine  
register.  
Use of green  
ink.

4. The vote controller concerned shall examine and initial the register at the end of every month.

5. No public officer except the Auditor-General or an officer or employee of the Audit Service or person appointed by the Auditor-General, shall, in relation to public accounts use green ink, pencil or crayon.

## PART II—ESTIMATES OF REVENUE AND EXPENDITURE

Budget call  
circular.

6. (1) The Financial Secretary shall, at the appropriate time in each financial year, issue a circular called the "budget call circular" to all vote controllers.

(2) The budget call circular shall require all vote controllers to submit within a specified time and in a prescribed manner—

- (a) detailed proposals, applications, requirements and any explanation relevant to their staff establishment and the anticipated revenue and recurrent and capital expenditure for the following year;
- (b) draft estimates of the revenue and expenditure for which they are responsible; and
- (c) revised estimates of revenue and expenditure for the current year.

(3) A vote controller shall, in preparing draft estimates of revenue and expenditure, ensure that the estimates are realistic and accurate in all respects and are prepared in accordance with any instructions or guidelines given by the Minister of Finance, Development and Economic Planning (referred to in these Regulations as "the Minister".)

(4) Proposals for any new establishment or expansion of an existing one including an increase or upgrading in the establishment, shall be included in the draft estimates only after the approval of the Minister has been obtained.

7. (1) The estimates of revenue shall comprise moneys from these classes— Estimates of revenue.

- (a) the gross receipts of the Government other than repayments of advances;
- (b) receipts from deposits and remittances;
- (c) the sale of investments forming part of the Consolidated Fund; and
- (d) fees, dues and fines payable into the Treasury;

(2) Each class of estimates may comprise several heads but no head shall contain items coming under different classes.

(3) Receipts which cannot properly be placed under any head may be classified as "miscellaneous".

4  
cents

ts.

(4) Where there is need for the opening of new sub-heads under any head authority shall be sought before such opening.

Proceeds  
from sale of  
government  
lands.

8. Proceeds from the sale of government lands, rents from leases and other assets shall be kept separate from other sources of revenue in the draft estimates.

Receipt of  
grants or  
loans.

9. (1) Where the Government is to receive a grant or loan from outside the country in aid of administration, the estimate of the amount to be so received shall appear under a separate head of revenue following and distinct from the total revenue receipts from other sources.

(2) Where there is any anticipated repayments of a loan by the Government it shall appear under a separate head of expenditure.

Estimates of  
expenditure.

10. (1) The estimates of expenditure shall show as nearly as can be predicted the amounts expected to be spent during the financial year.

(2) The estimates shall be divided into heads of expenditure in accordance with the structure determined by the Financial Secretary acting on the advice of the Budget Bureau and conveyed to vote controllers through the budget call circular.

Ambit of vote.

11. (1) The purposes of expenditure and the services to be provided under each head shall be outlined in a preamble to the head to be called "the ambit of the vote".

(2) No expenditure shall be charged to the head unless it falls within the ambit of the vote.

Programmes.

12. (1) The estimates of expenditure within the heads of expenditure, whether of a capital or recurrent nature, shall be divided into such programmes as are considered necessary for the efficient running of the services to be provided.

(2) Each programme shall include, as far as possible, all the items relating to the particular service to be provided under that programme so as to show clearly the total estimated cost of that service.

(3) Expenditure within each programme shall be classified into the following groups—

- (a) recurrent expenditure (personnel expenditure);
- (b) other recurrent expenditure (standard);
- (c) other recurrent expenditure (non-standard);
- (d) capital expenditure; and
- (e) development estimates.

13. (1) All personal emoluments to public officers shall be separately identified under a programme sub-head under the recurrent expenditures (personnel expenditure) group. Personal emoluments

(2) The group shall contain—

- (a) salaries; and
- (b) personal allowances such as allowances for special duty, overtime, acting, entertainment, housing, fuel, light, clothing or allowances in lieu of accommodation.

(3) Salaries of established personnel shall be put under a separate sub-head.

(4) Each allowance shall be described in a separate line and shall not be included with the salary.

(5) Transport and travelling allowances granted in consideration of expenditure incurred during service shall not be regarded as items of personal emoluments.

14. (1) Where an officer receives emoluments under more than one head it shall be indicated by cross-references or footnotes. Receipt of emoluments.

(2) Any pension or compensation allowance or other emoluments during service, including the provision of official residence shall be indicated as in sub-regulation (1).

Other  
recurrent  
expenditure.

15. (1) The Financial Secretary on the advice of the Budget Bureau shall prescribe the standard nomenclature for all items of annually recurrent expenditure which is common to all or most Government Departments.

(2) Such items shall have the same sub-head number within the respective heads and shall appear first within the "other recurrent expenditure (standard)" group.

(3) All items of annually recurrent expenditure of a non-capital nature shall be included in the "other recurrent expenditure (non-standard)" group.

(4) Where an annually recurrent vote is provided for maintenance or up-keep from which purchases of stores, instruments or equipment are to be made, the amount entered shall not be more than sufficient to provide for normal requirements for the replacement or repair of existing articles.

Items not  
placed under  
any sub-head.

16. Items of expenditure which cannot be conveniently placed under any sub-head shall be classified under the sub-head "miscellaneous".

Non-  
recurrent  
capital  
expenditure.

17. (1) Items of expenditure of a capital nature which are not annually recurrent shall be included in the capital expenditures group.

(2) Where the expenditure is for development purposes whether funded locally or externally, it shall be classified as "project" and included in the development estimates group.

Identification  
of non-recurrent  
capital  
expenditure.

18. (1) When capital expenditures and development estimates are being presented to Parliament through an Appropriation Bill they shall contain sufficient detail as to enable Parliament to identify the

(2) Savings on total estimated cost shall not be used to finance increases in another.

Capital  
works.

19. Estimates of capital works which are not annually recurrent but which extends over one year shall show the following—

- (a) the anticipated expenditure for the next financial year;
- (b) the revised estimates (if any) for the works;
- (c) the total amount actually expended so far as the accounts are complete; and
- (d) the total amount likely to be expended up to the beginning of the next financial year.

20. (1) Estimates of expenditure for development purposes shall detail expenditure by project. Development estimates.

(2) The estimates shall show the following—

- (a) the anticipated expenditure for the next financial year;
- (b) the original total estimated cost of the project if any;
- (c) the revised total estimated cost (*if any*) of the project;
- (d) the total amount actually expended so far as the accounts are complete; and
- (e) the total amount likely to be expended up to the beginning of the next financial year.

21. (1) All capital works sub-heads shall be included in the development estimates group. Placement of capital works.

(2) The source of funds and the anticipated date of receipt of the funds for each capital works shall also be shown in the estimates.

### PART III—AUTHORITIES FOR EXPENDITURE

22. (1) The Accountant-General shall, after receiving a general warrant from the Minister authorising him to make payments or accept charges, notify vote controllers of that fact by an accounting warrant. Accounting warrants.

(2) The accounting warrant shall exclude any expenditure reserved by the Minister in accordance with section 3A of the Act.

(3) Accounting warrants may, if necessary, be numbered consecutively within the financial year to which they relate.

Scope of  
general  
warrants

23. (1) A general warrant shall cover services for which provision has been made in the estimates but shall not include any expenditure reserved by the Minister under section 3A of the Act.

(2) Provision of services of any expenditure reserved by the Minister shall be listed in a Schedule attached to a general warrant and commitments for expenditure on those services shall only be entered into and the expenditure incurred when the relevant funds have been released by means of a Requisition to Incur Expenditure signed by the Minister and an accounting warrant issued by the Accountant General for the amount authorised.

(3) Requisitions to Incur Expenditure shall be numbered consecutively within the financial year to which they relate.

Departmental  
control of  
expenditure.

24. (1) A vote controller shall be responsible for so controlling the expenditure in respect of any service under his control that no provision authorised for that service by an accounting warrant is exceeded.

(2) A vote controller shall be personally and pecuniarily responsible for any excess expenditure which is incurred without proper authority.

Disbursements  
for  
unforeseen  
services.

25. (1) Where further disbursements are required in respect of a service which—

- (a) could not have been foreseen;
- (b) cannot be postponed without detriment to the public service; or
- (c) cannot appropriately be charged to an existing sub-head of the estimates or which can cause an excess on such estimates,

a vote controller shall seek approval or authority before an expenditure is incurred.

(2) Where expenditure for such service cannot be met by a provision from sub-heads with savings, provision for supplementary estimates shall be sought.



26. (1) Where a supplementary provision is required as an Supplementary provisions.  
 addition to the original estimates, an application for supplementary  
 funds shall be made by the vote controller concerned to the Financial  
 Secretary.

(2) The application shall include all necessary information  
 to enable a decision on the application to be taken without further  
 reference to the Department or office concerned and shall include—

(a) in the case of supplements to existing personal  
 emoluments and other charges—

- (i) the head and sub-head which it is desired to supplement, the original sum voted thereon and any supplements which may have since been added;
- (ii) the actual expenditure and the outstanding liabilities against the sub-head on the date the application is made;
- (iii) the amount of the supplement required, the reasons why the supplement is necessary and why it has not been possible to keep within the voted provision;
- (iv) the basis on which the supplement is calculated; and
- (v) whether savings are available in other sub-heads within the head and if so, of what amount;

(b) in the case of supplements to create new sub-heads under the recurrent expenditure (personnel expenditure) group—

- (i) the reason why the supplement is necessary;
- (ii) the basis on which the supplement is calculated;

- (iii) the reasons why the need for the service was not foreseen when the estimates were made and why it cannot be postponed and included in the following year's estimates; and
- (iv) whether savings are available in other sub-heads within the head and, if so, of what amount.

Supplementary  
estimates for  
capital and  
development  
expenditure

27. (1) Where a vote controller thinks that there is a need to vary the amount authorised between financial years but within the total estimated cost for an item of capital or development expenditure, he shall submit an application for a supplementary appropriation on a Variation of Estimates Form, to the Financial Secretary for consideration by the Minister.

(2) The application shall state—

- (a) the reason for the submission;
- (b) the amount involved and the revised schedule of expenditure;
- (c) the original and revised (if any) total estimated cost; and
- (d) the amount of expenditure incurred to date.

(3) If the Minister is satisfied that the application is in order and in the public interest, he may authorise an advance of funds from the Consolidated Fund to meet any additional expenditure in the current financial year.

(4) The amount involved in any advance shall be included in an Appropriation Bill to be submitted by the Minister to Parliament at its next sitting.

Variation of  
total  
estimated  
cost.

28. (1) Where a vote controller thinks that an increase in the amount of the total estimated cost is justified, he shall submit an application on a Variation of Total Estimated Cost Form through the Financial Secretary for consideration by the Minister.

(2) The application shall state—

- (a) the reason for the submission;
- (b) the original or revised (if any) total estimated cost; and
- (c) the amount involved and the source of available funds

(3) If the Minister is satisfied that—

- (a) the application is in order and in the public interest; and
- (b) funds are available,

he shall include the amount involved in a supplementary estimate to be submitted by him to Parliament at its next sitting.

(4) No expenditure shall be incurred beyond the existing total estimated cost until a variation of total estimate warrant is received from the Minister.

29. (1) An application for supplementary provisions submitted by a vote controller shall be received by the Financial Secretary and sent to the Minister for consideration.

Procedure for approval of supplementary provisions.

(2) The Minister shall, if after examination of the application and consultation with the vote controller, where necessary, he thinks that there is the need for the supplement, include the amounts of such provisions in the supplementary estimates and eventually in the Supplementary Appropriation Bill to Parliament.

(3) A vote controller shall not take any action which incurs a commitment on public funds notwithstanding that amounts have been submitted to Parliament for approval.

(4) The Accountant-General shall notify vote controllers by means of an accounting warrant when he receives the supplementary appropriation warrant from the Minister.

(5) The Accountant-General shall ensure that the amount authorised by the accounting warrant does not include any expenditure reserved by the Minister under section 3A of the Act.

Variation of  
amounts by  
Minister.

30, (1) The Minister may, where he considers necessary, vary an amount allocated to the sub-head of a head provided the total amount approved by Parliament for that head is not exceeded.

(2) No vote controller shall increase any amount in any sub-head from which virement has been made either by further virement or supplementary estimate; and no virement shall be used to meet unauthorised expenditure already incurred.

Use of  
virements.

31. (1) No virement shall be allowed between programmes.

(2) Virements shall only be permitted within groups of sub-heads within programmes.

(3) Within the "Other recurrent expenditures (standard)" group virement shall not be allowed to or from the Travelling (Overseas) sub-head; and virement shall only be permitted into any sub-head defined by the Budget Bureau as being a utility.

(4) No virement shall be allowed within the "development estimates" group, between projects other than to and from the amount of domestic funding.

(5) No virement shall be used to create a new sub-head unless it is approved by Parliament.

Application  
for virements.

32. (1) An application for virement shall be submitted by the vote controller for the consideration of the Minister through the Financial Secretary, on an Application for Virement Form.

(2) The application shall state the amounts involved, identify the sub-head where extra provision is required and give an appropriate explanation for the availability of the savings.

(3) No consideration shall be given to the application where the amount involved is less than five hundred thousand leones.

(4) In order to ensure that savings identified are genuine, sub-heads from which funds have been transferred shall no longer be eligible for the provision of additional funds by supplementary appropriation.

33. The Minister may, by writing, authorise the Financial Secretary to approve on his behalf any virement application which complies with the provisions of these Regulations and any other relevant enactment and does not exceed ten million leones.

34. (1) On approval of a virement application by the Minister or Financial Secretary as the case may be, a signed virement warrant shall be issued.

(2) Virement warrants shall be numbered consecutively within the year of issue and shall be laid before Parliament at its next sitting.

35. (1) The Financial Secretary shall, as soon as possible after the end of each financial year, cause to be prepared schedules showing the net excess expenditure incurred on each sub-head of the estimates and the revenue under-collected during the financial year.

(2) The schedules so prepared shall be laid before Parliament.

36. (1) Payments may be made by one vote controller on behalf of another vote controller if the requisite authority has been conveyed by the vote controller on whose account the payments are to be made, by means of a departmental warrant under his signature.

(2) The departmental warrant shall state clearly the head and sub-head (if any) to be charged and the maximum expenditure which may be incurred.

(3) Departmental warrants shall be numbered consecutively in the financial year to which they relate.

(4) On receipt of a departmental warrant the prime responsibility for the expenditure of funds covered by the warrant devolves on the vote controller to whom the warrant is issued but the vote controller who issues the warrant shall ensure that the moneys covered by the authority of the warrant are properly spent for the purpose for which they were granted by Parliament.

37. (1) The authority for expenditure conveyed by an Appropriation Act or a Supplementary Appropriation Act shall lapse at the end of the financial year to which it relates.

33. The Minister may, by writing, authorise the Financial Secretary to approve on his behalf any virement application which complies with the provisions of these Regulations and any other relevant enactment and does not exceed ten million leones.

34. (1) On approval of a virement application by the Minister or Financial Secretary as the case may be, a signed virement warrant shall be issued.

(2) Virement warrants shall be numbered consecutively within the year of issue and shall be laid before Parliament at its next sitting.

35. (1) The Financial Secretary shall, as soon as possible after the end of each financial year, cause to be prepared schedules showing the net excess expenditure incurred on each sub-head of the estimates and the revenue under-collected during the financial year.

(2) The schedules so prepared shall be laid before Parliament.

36. (1) Payments may be made by one vote controller on behalf of another vote controller if the requisite authority has been conveyed by the vote controller on whose account the payments are to be made, by means of a departmental warrant under his signature.

(2) The departmental warrant shall state clearly the head and sub-head (if any) to be charged and the maximum expenditure which may be incurred.

(3) Departmental warrants shall be numbered consecutively in the financial year to which they relate.

(4) On receipt of a departmental warrant the prime responsibility for the expenditure of funds covered by the warrant devolves on the vote controller to whom the warrant is issued but the vote controller who issues the warrant shall ensure that the moneys covered by the authority of the warrant are properly spent for the purpose for which they were granted by Parliament.

37. (1) The authority for expenditure conveyed by an Appropriation Act or a Supplementary Appropriation Act shall lapse at the end of the financial year to which it relates.

(2) The authority conveyed by all warrants of whatever nature shall lapse on the last day of the financial year to which they relate and no payments shall be made after that date on the authority of these warrants.

#### PART IV—BASIS OF ACCOUNTING AND THE PREPARATION OF ANNUAL ACCOUNTS

Entry in  
Government  
accounts.

38. (1) No vote controller shall make any entry in the accounts of Government which anticipates the receipt of revenue or the payment of moneys by Government.

(2) Where it is discovered that a vote controller has taken any action which anticipates the approval of expenditure by Parliament, then any payment made as a result of such action shall be treated as unauthorised expenditure and a new sub-head entitled "Unauthorised Expenditure" shall be opened for the head in question.

Suspense  
accounts.

39. (1) Where in the course of transactions difficulties are met in immediately allocating receipts or payments to the correct sub-head, a suspense account may be opened below-the-line into which the amount may be temporarily posted.

(2) Suspense accounts shall be opened only by the Accountant-General and in only the following circumstances—

- (a) in the case of payments, such accounts shall be brought to nil balance before the accounts for the financial year are closed;
- (b) in the case of receipts, such accounts may be carried forward to the following year if the Accountant-General has reason to believe that a third party may be involved;
- (c) such accounts shall be converted to deposit accounts under an appropriate title before the accounts for the financial year are closed.

(3) No suspense accounts shall be used to transfer expenditure from one financial year to another and no vote controller shall take any action which shall have that effect.

(4) Suspense accounts used in contravention of sub-regulation (3) shall be treated as unauthorised expenditure and shall be dealt with in accordance with sub-regulation (2) of regulation 38.

40. (1) The closure of appropriation accounts shall not be delayed for the clearance of suspense accounts.

Closure of appropriation accounts.

(2) Appropriation accounts which are intended for use during the financial year shall not delay the reporting of any unauthorised expenditure to Parliament.

(3) If the appropriate authority of Parliament cannot be identified by the time of the closure of the appropriation accounts, then such payments shall be treated as unauthorised expenditure and shall be dealt with in accordance with sub-regulation (2) of regulation 38.

(4) If no appropriate head of expenditure can be identified, such expenditure shall be included in a sub-head for which the Financial Secretary is responsible, as an unauthorised expenditure and shall be dealt with in accordance with sub-regulation (2) of regulation 38.

## PART V — RECEIPTS

41. (1) A vote controller is personally responsible for ensuring that adequate safeguards exist and are applied for the prompt collection of, and proper accounting for, all Government revenue and other public moneys relating to their Departments or offices.

Responsibility for revenue collection.

(2) A vote controller shall ensure that all persons liable to pay revenue are informed by bills, demand notes or other appropriate notices, of debts which are due and that adequate measures are taken to obtain payment.

42. A vote controller who experiences difficulty in collecting moneys due to the Government shall, while continuing efforts to collect the revenue, report the circumstances to the Financial Secretary promptly; copies of the report shall be sent to the Accountant-General and the Auditor-General.

Difficulty in collection of moneys to be reported.

43. (1) The Accountant-General shall report to the Financial Secretary any failure on the part of a vote controller to receive or duly account for any sums received by him.

Accountant-General to report failure to receive moneys.



(2) The Accountant-General shall also report any case which he considers, after due inquiry, that the payment of revenue falling unduly into arrears.

Payment of  
moneys by  
revenue  
collectors.

44. (1) Regular revenue collectors who receive duties, taxes, fees, rents or other public moneys, whether of a revenue nature otherwise, shall pay such moneys daily or at the earliest opportunity either into a bank authorised by the Accountant-General, the Treasury or other public office designated by the Accountant-General.

(2) Revenue collectors shall obtain receipts for moneys paid under sub-regulation (1).

Limitation on  
officers to  
collect  
revenue.

45. (1) No public officer shall collect public moneys unless he is specifically authorised to do so.

(2) Where a public officer receives public moneys he shall pay them promptly to a regular revenue collector within his Ministry or into the Treasury or other public office designated by the Accountant-General; such public officer shall obtain receipts for moneys so paid.

(3) Except with the specific authority of the Accountant-General no public officer whose duty involves the posting of assessment registers, rent rolls and similar documents shall be authorised to collect public moneys or to post collections into a cash book.

Public  
moneys not  
to be used.

46. (1) No use of any public money shall be made by any public officer in any manner between the time of its receipt and payment into the bank, Treasury or other public office designated by the Accountant-General; and no public money shall be lent or borrowed in any manner or for any purpose by any person.

(2) No money received shall be used to cash any cheque other than a Government cheque, by a public officer or any other person and no public officer shall convert public moneys received in local currency into foreign currency.

Credit of  
revenue to  
year of  
account.

47. (1) The date of receipt of any sum of money determines the date of record of the transaction in the accounts.

(2) No outstanding item of revenue shall be carried to a revenue sub-head as a charge to an advance account pending the collection of the amount.

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

(4) A register in the form prescribed by the Accountant-General shall be kept in each Department or office for receipts, licences and such other items as the Accountant-General may direct.

(5) The register shall be in the charge of an officer to be designated by the vote controller and such officer shall ensure that details of receipt books are fully and correctly entered in it as soon as they are received.

(6) All issues of receipt books shall be acknowledged by the officer to whom the issue is made.

48. (1) On receipt from the Treasury or the printer and before being entered in a register, all receipt books shall be checked by the officer-in-charge to ensure that they are correct and consecutively numbered. Receipt books to be checked.

(2) The officer-in-charge shall write on the inside front cover of each receipt book a certificate in the following form—

“Examined by me this day and found to contain  
..... forms correctly numbered.

Date Signature

(3) Any receipt book found by the officer to be defective shall immediately be returned to the Treasury or to the printer with a report of the defect.

(4) On a change of an officer-in-charge, the stock of all receipt documents shall be checked against the register by both the officer handing over and the one taking over; and a statement of the number, type and serial numbers of all the receipt books on hand signed by both officers shall be sent to the Accountant-General, with a copy to the Auditor-General.

49. (1) The officer-in-charge shall keep all unused receipt books under lock and key and shall keep the key himself and issue only such books as are required for immediate use. Safe custody of receipt books

(2) The officer-in-charge shall look up at the close of each working day, all receipt books actually in use.

(3) The original and counterfoil or copy of every licence or similar document which of itself is not a receipt but evidence of the payment of the prescribed fee, shall on issue be endorsed with the number and date of the receipt issued in respect of the payment of the fee and the amount of the fee and details of the licence or similar document issued shall be entered on the receipt.

53. (1) No alterations shall be made to any receipts, licences or other accountable documents. No alterations on receipts, etc.

(2) When such documents are issued from books which have duplicates and other copies to be reproduced by carbon paper, the officer issuing the documents shall ensure that the carbon copies are clear and legible in every respect.

(3) No original, counterfoil or copy of a receipt shall be destroyed; they shall be retained and produced for inspection when required.

54. (1) A receipt in the proper form shall be issued immediately after public money is received. Receipts to be issued immediately.

(2) Where the payer pays in person, the receipt shall be handed to him immediately; but where moneys are received by post the receipt shall be sent on the same day of receiving of the payment.

55. (1) Incoming mail shall be opened by a senior officer of the Department or office in the presence of another officer of the Department or office but neither of them shall have any direct responsibility for the collection of revenue. Receipt of mail.

(2) The officer opening the mail shall maintain a register in which he shall record full details of any cheques, cash or documents received, including the date, name of the sender, registered package number and the amount or description of the articles.

(3) In the case of uncrossed cheques they shall be crossed immediately by the senior officer.

(4) Items received in the mail shall be handed to the officers responsible for dealing with them who, if the items have been recorded in the register, shall sign the register in acknowledgement of their receipt.

(3) Any officer in charge who makes collections outside the office shall return to his office before the close of business so that the receipt books and collections can be lodged in safe custody.

(4) No receipt books shall be kept on private premises overnight.

(5) The vote controller concerned may, when the needs of the Department or office so require, and with the prior approval of the Accountant-General make exemptions to sub-regulation (4).

Vouching of receipts.

50. (1) All receipt entries in the accounts shall be vouched for on the form or in the manner prescribed by the Accountant-General.

(2) Except when it is otherwise provided for in accounting instructions issued by the Accountant-General or when receipts are not required, for example when tickets are sold, receipts shall be given from the official books or forms bearing printed consecutive numbers for every sum paid to the Government.

(3) No receipts shall be issued for payments by public officers which are effected by means of deduction on payment vouchers.

Responsibility for control of receipts.

51. (1) A vote controller shall be responsible for ensuring that a proper system exists for the safe custody, recording and proper use of all receipts, licences and other documents issued for the receipt of public moneys, in his Department or office.

(2) An officer-in-charge shall return early enough to his office to enable him lodge the receipt books and collections safely in the office.

(3) No receipt books or collection shall be kept on private premises overnight.

(4) The vote controller concerned shall, when the needs of the department so require and with the prior approval of the Accountant-General make exemptions to sub-regulation (3).

Preparation of receipts, etc.

52. (1) When receipts, licences or other accountable books are issued from counterfoil books, the officer signing the original of the receipts, licences or accountable books shall initial the counterfoil and shall ensure that it contains all the necessary detail including the amount received, the particulars of the payment and date of payment and that it accords with the original.

(2) When such documents are issued from books which make provision for duplicates and other copies to be reproduced by carbon paper, the officer issuing the document shall ensure that the carbon copies are clear and legible in every respect.

Foreign  
moneys not  
to be  
accepted.

56. (1) No foreign currency, notes or coins, foreign stamps, cheques drawn in foreign currency shall be accepted in payment of moneys due to the Government unless specifically approved by the Accountant-General.

(2) No payment of moneys due to the Government shall be made by credit cards or promissory notes.

Acceptance  
of cheques.

57. (1) A cheque drawn in the local currency shall be accepted in payment of moneys due to the Government if the officer receiving it has no reasonable grounds for believing that the cheque will not be honoured.

(2) All cheques received shall be made payable to the Government and shall be crossed "Accounts Payee only" and cheques not so crossed on receipt shall immediately thereafter be crossed.

(3) Post-dated cheques shall not be accepted in payment of moneys due to the Government.

(4) Officers accepting cheques in payment of moneys due to the Government shall ensure that—

- (a) the cheque is correctly dated (that it is neither expired nor post-dated);
- (b) the amounts in words and figures agree;
- (c) the cheque is signed; and
- (d) all alterations to any details of the cheque are valid and made by the full signature of the drawer,

and shall not accept any cheque which contravenes any of the above conditions.

(5) When payment is made by cheque, the officer receiving it shall write the cheque number on all copies of the receipt book or document and record the serial number of the book or document on the back of the cheque.

Dishonoured  
cheques.

58. (1) If a cheque received by an officer is dishonoured by the bank and cannot be immediately corrected and re-presented the officer shall—

- (a) if the cheque has been received in payment of a licence or similar pre-paid item (for-example a motor vehicle licence), debit the appropriate revenue item by the entry of a debit item in the revenue cash book and inform the vote controller concerned or relevant authority in order that appropriate action can be taken (such as the revocation of the licence);
- (b) if the cheque has been received in settlement of a debt owed to Government (for example, the settlement of an imprest), debit the appropriate advance account by entering a debit item in the revenue cash book and informing the vote controller in order that appropriate action can be taken;
- (c) if the cheque has been received as a condition for services to be performed by the Government (for example, the clearance of goods for custom purposes), initially debit the amount involved to the advance account, in the name of the person concerned.

(2) Without prejudice to sub-regulation (1), all necessary steps shall be taken to obtain the revenue including where appropriate, legal actions, in respect of the dishonoured cheque.

(3) In the case of paragraph (c) of sub-regulation (1), all outstanding balances in the advance account shall be closed at the end of the financial year by crediting that account and debiting the revenue item.

(4) All amounts involved with dishonoured cheques shall be included in the Register of Losses.

(5) No dishonoured cheque shall be held as part of a cash balance.

(6) The name of the drawer and the amount of a dishonoured cheque shall be included in a schedule to be maintained by the Accountant-

General and when the revenue is collected from the debtor the entry shall be removed.

Accountant-General to be informed of dishonoured cheques.

59. The Accountant-General shall be informed immediately of any instance of a dishonoured cheque.

Posting of receipts.

60. Receipt of moneys shall be posted into the cash book at the time of the actual transaction or as soon as possible thereafter on the day of the transaction.

Surplus collections.

61. (1) The vote controller or other person doing a spot check shall investigate any surplus moneys found when balancing the cash book with the collections.

(2) If no explanation of the surplus is discovered which will enable the matter to be corrected immediately, the cash shall be credited to miscellaneous receipts (surplus cash) and a report made to the Accountant-General.

Revenue collectors to keep records.

62. (1) Revenue collectors shall keep records of moneys collected in such form as the Accountant-General may prescribe. The records shall show the persons from whom revenue is due, the amount payable, the date, receipt number and amount of the collections made.

(2) The records shall, whenever possible be self-balancing and shall be reconciled with the cash collections monthly.

Assessment registers.

63. The officer who posts assessment registers, rent rolls, ledgers and similar documents shall inform the officer-in-charge of revenue collection whenever the amount collected differs from the amount due and such difference shall immediately be investigated and appropriate action taken.

Payment of receipts into banks or Treasury.

64. (1) All revenue or other public moneys collected shall be paid into a bank or into the Treasury daily or if it is not possible, at the earliest opportunity.

(2) When moneys are being paid into a bank by cheque, the amount and serial number of the cheque and the name of the bank shall be recorded and retained with the departmental copy of the bank lodgement slip.

(2) The surprise check shall verify that—

- (a) the cash in hand is correct;
- (b) the cash books and ledgers have been posted date;
- (c) effective controls and safeguards are applied;
- (d) arrears of revenue are not being allowed to accumulate.

(3) The officer doing the surprise check shall enter the results of his check in the Register of Surprise Inspections and sign and date the entry.

Refund of  
revenue.

67. (1) Refund of revenue may become necessary because of over-collections or over-collection made in error, or where properly collected in accordance with any enactment or instruction, provision exists in any enactment or instruction for the revenue to be reclaimed in certain circumstances, in the form of a rebate or drawback.

(2) Where the collection, over-collection, rebate or drawback is made in the same financial year as that in which the revenue was originally collected, it shall be authorised by the vote controller concerned to be charged as a debit item in the appropriate revenue account.

(3) A rebate or drawback made in a financial year subsequent to that in which the revenue was collected shall be made only with the prior approval of the Accountant-General who shall debit it to an expenditure item called "Refunds of Revenue of Previous Years".

(4) A rebate or drawback made in accordance with any enactment or instruction shall be authorised by the officers present in the enactment or instruction and charged against the appropriate expenditure sub-head.

Recovery of  
over-  
payments.

68. (1) When an overpayment charged to an expenditure item is recovered in the same financial year as that in which the expenditure occurred, it shall be treated as an expenditure credit to the same sub-head but when recovery is made in a subsequent year, the recovery shall be treated as revenue and credited to the revenue sub-head called "recovery of overpayment".



(3) When paying collections into the Treasury, the officer doing so shall submit to the Accountant-General —

- (a) the total sum collected or where the collections have been paid into a bank, the bank lodgement slip;
- (b) the completed receipt vouchers; and
- (c) the duplicate receipts.

(4) The Treasury officer receiving the collections shall, where appropriate verify that all receipts issued have been entered in the receipt vouchers and that the totals in the vouchers are correct and correspond with the amount paid into the Treasury or acknowledged in the bank lodgement slip.

(5) If the Treasury officer is satisfied in relation to sub-regulation (4), with the accuracy of the records and documents he shall stamp and sign the receipt voucher.

(6) The Treasury officer shall issue a treasury receipt for the collections paid in and post details of the receipt into the Department's cash book in support of the payment.

65. (1) A vote controller shall ensure that his accounts are properly maintained and are correct at all times. Checking of records.

(2) A vote controller shall, in relation to sub-regulation (1) appoint an officer who shall examine and check daily, all entries in cash books and other books of account, the counterfoils or copies of receipts or original documents to verify the correctness of the transactions. The officer so appointed shall not have taken part in the work to be checked.

(3) The checking officer shall after checking the cash books and receipt books initial and date them in such a way that the period and items covered by the check may be clearly identified.

66. (1) A vote controller shall arrange that from time to time and at least every three months, a surprise check is carried out by an officer more senior to the checking officer. Surprise checks.

(2) Recovery of an overpayment made from below-the-line account shall be credited to that account irrespective of the financial year in which the original payment is made.

69. Where revenue is refunded or overpayment is recovered, the original receipts or vouchers on which the over collection or overpayment occurred shall be fully cross-referenced to the vouchers or receipts by which the adjustments are made or otherwise.

Payment of receipts into banks or Treasury.

70. (1) Within thirty days of the end of the financial year, each vote controller shall submit to the Accountant-General in the form prescribed by the Accountant-General, a return of all arrears of the revenue for which he is responsible.

Vouchers to be cross-referenced.

(2) The return shall state for each revenue head and sub-head the arrears outstanding at the end of the current financial year.

(3) The Accountant-General shall, on receiving the individual returns consolidate them into a statement showing all the revenue outstanding under each revenue sub-head as at the end of that financial year. The statement shall form part of the Government's annual statements of accounts.

## PART VI — PAYMENTS

### CONTROL AND VOUCHING OF PAYMENTS.

71. (1) Wherever practicable all payments of public moneys to persons outside Sierra Leone shall be made by direct payment to such persons by bankers draft or otherwise through the local banking system.

Payments made outside Sierra Leone.

(2) Where direct payment is inappropriate, payment shall be made on the authority of the Accountant-General through agents appointed for the purpose by him with the approval of the Financial Secretary.

72. (1) The date of payment of any amount determines the date of the recording of the transaction in the accounts.

Charging to year of accounts

(2) No payment shall be made before they are due, for the purpose of utilising an anticipated saving on a sub-head.

(3) No unexpended portion of any sub-head shall from the Treasury for the purpose of setting it in reserve pending payments or to be carried to a deposit or other a

(4) Notwithstanding the provisions of sub-regi or (3), any expenditure properly chargeable to the account year shall, as far as possible, be met within that year and s deferred for the purpose of avoiding an excess in the amount in the estimates.

Payment  
vouchers.

73. (1) All disbursements of public moneys shall be vouched on payment vouchers.

(2) All payment vouchers shall be typewritten or in ink or ball point pen and shall contain or have attached the particulars of the service for which payment is made including numbers, distances and rates, so that they can be checked reference to any other document.

(3) Where items are purchased at contract rates the items shall be named in the same order as that in which they in the contract and the rates or prices shall also be stated in terms as those in the contract.

(4) All amounts appearing in a voucher shall be in words as well as in figures.

(5) Copies of vouchers shall be clearly marked and so as to distinguish them from the originals.

Responsibility  
for accuracy  
of vouchers.

74. (1) An officer who signs a voucher shall ensure

(a) the services specified in the voucher have been and competently performed;

(b) the prices charged are either according to the or approved scales or are fair and reasonable according to local rates;

(c) authority has been obtained as quoted;

(d) the calculations and castings have been verified and are arithmetically correct;

- (e) the classification of the expenditure and any deduction are correct;
- (f) there are sufficient funds uncommitted in the relevant vote to meet the expenditure;
- (g) the persons named in the voucher are those entitled to receive payment; and
- (h) any supplies purchased have been taken on charge or issued for immediate use.

(2) Except in the case of a duly authorised proforma invoice for a payment on account, no more payment shall be made than the value of the work certified to have been performed.

(3) Where a deduction is due from the amount payable in a contract in respect of any tax, withholding moneys, penalties or fines, only the net sum shall be paid.

75. (1) A vote controller may in writing authorise by name officers in his Department or office to sign payment vouchers on his behalf; and shall in doing this set the financial limits and other conditions within which this authority shall be exercised. Signing of vouchers.

(2) The vote controller shall communicate to the Accountant-General and Auditor-General the names of the officers so authorised, the financial limits within which they shall exercise the authority and specimen signatures of those officers.

(3) When the vote controller withdraws such authority he shall inform the Accountant-General and the Auditor-General.

(4) A vote controller shall, at the beginning of each financial year, submit a list of the current authorised officers and their specimen signatures to the Accountant-General and the Auditor-General.

(5) Where the officer signing the voucher cannot himself check that the services for which the payment is being made have been performed or the supplies received, he shall ensure that the voucher is supported by a certificate (or other endorsement such as an annotated rubber stamp) signed by an officer who can attest to the correctness of the facts, as in the following example:

For example—

(a) Payments for the purchase of supplies shall be certified by the stores officer concerned as follows—

(i) "I certify that the articles for which this payment is made have been received by me in good condition and have been taken on charge in the stores ledger folios (quote reference)"; or

(ii) "I certify that the articles for which this payment is made have been received by me in good condition and have been issued for immediate use".

(b) Payments for purchases unsupported by receipts shall be certified by the officer making the purchase as follows—

"I certify that these charges have been incurred wholly and exclusively for the public service and that receipts could not be obtained because (state reasons)."

(6) The signatures of officers on payment vouchers and certificates shall be in ink or ball point pen but no stamped facsimile signatures shall be used.

(7) Only the original payment voucher or certificate shall be signed and the officer shall ensure that legible copies of the signature are on each copy of the voucher.

(8) Each certificate on or attached to a payment voucher and each sheet of a voucher comprising more than one sheet, shall be signed separately; but no signature shall be written across one or more certificates.

(9) The name and designation of the officer signing a voucher or certificate shall be typed or written legibly below the signature.

76. Where an unauthorised or irregular payment has been made as a result of an incorrect certificate, the officer who signed the certificate shall be required to explain the circumstances leading to the error and if he is found to be negligent he shall be held responsible and shall be surcharged with any loss arising therefrom. Officer to be surcharged.

77. (1) A vote controller shall, in order to be readily aware of the state of expenditure paid and incurred, keep a vote service ledger in the form prescribed by the Accountant-General showing separately under each head and sub-head of the estimates for which he is responsible— Vote service ledgers.

- (a) the amount voted and revised where necessary to account for the amount authorised for release by an accounting warrant and for increases or reductions by way of savings approved for use for other purposes;
- (b) the total expenditure to date (including acceptance of a charge in respect of Unallocated Stores Issue voucher or otherwise);
- (c) any commitments entered into including any allocation made to other Departments or offices by a Departmental Warrant, indents for chargeable supplies and charges for utilities such as power, telephones or local purchasing orders; and
- (d) the uncommitted balances available.

(2) Liabilities including outstanding indents incurred but not paid for in a financial year shall be entered in the Vote Service Ledger for the following financial year.

(3) Whenever a voucher is prepared for authorization of payment, it shall be entered in the Vote Service Ledger and the authorizing officer shall initial the column provided for that purpose as evidence of the correctness of the charge and of the entry in the Vote Service Ledger.

(4) Where it is impracticable for an authorising officer to initial, he shall satisfy himself that an adequate system is in force to ensure that the Vote Service Ledger is updated.

(5) In relation to sub-regulations (3) and (4), the voucher shall bear a clear endorsement or indication that it has been entered in the Vote Service Ledger and adjusting entries between commitment and expenditure similarly cross-referenced, shall also be made where necessary.

Accountant-General to notify vote controllers of charges.

78. (1) The Accountant-General shall notify vote controller of all charges incurred by other external bodies or agencies against the votes for which they are responsible in order that the relevant entries in their Vote Service Ledgers can be made or adjusted.

(2) The notifications shall be made in duplicate, and one copy shall be returned to the Accountant-General by the vote controller endorsed "certified that the charges have been accepted and entered in the Vote Service Ledger".

(3) Where the charges relate to the purchase of supplies the notification shall also be endorsed "Certified that the articles have been received in good order and taken on charge".

Accountant-General to notify vote controllers on state of head and sub-head.

79. (1) The Accountant-General shall, as soon as possible after the end of each month, send to each vote controller a statement showing the state of each head and sub-head of expenditure and revenue for which that vote controller is responsible.

(2) The vote controller will agree to or reconcile this statement with his Vote Service Ledger, investigate and correct any discrepancies and certify in writing to the Accountant-General that this has been done, within fourteen days of receipt of the statement.

#### PAYMENTS MADE TO THIRD PARTIES BY TREASURY

Submission of payment vouchers to Treasury.

80. (1) Except payments made from authorised imprests, all payments in Sierra Leone shall be made by the Accountant-General or an officer duly authorised in writing by him to do so.

(2) Vote Controllers shall, for the purposes of payments, submit payment vouchers to the Treasury supported by a batch sheet which has been completed in triplicate, two copies being sent with the vouchers to the Treasury and one copy retained as the departmental record together with copies of the vouchers.

(3) On receipt by the Treasury of the vouchers referred to in sub-regulation (2), they will be checked against the batch sheet and if in order, one copy of the batch sheet acknowledged by the treasury officer shall be returned to the vote controller as an acknowledgement of receipt of the vouchers.

(4) The Accountant-General shall ensure that payments due on the vouchers are made as soon as possible to the persons entitled to receive them.

81. (1) The Accountant-General or authorised officer shall before making any payment against a voucher check that— Payment to third parties

- (a) the voucher is properly supported by the prescribed documents;
- (b) that the documents are attached to the voucher and are correct and complete in every particular; and
- (c) payment of the voucher shall not result in an excess on the amount provided in the estimates.

(2) The Accountant-General or authorised officer shall refuse payment on any voucher which is incorrect.

(3) Where an irregular payment is made as a result of a failure to comply with any provision of this regulation, the paying officer responsible for the omission may be surcharged with the amount of any loss.

82. (1) If any voucher on which payment has been made is lost, mislaid or inadvertently destroyed, the Accountant-General shall report the full circumstances to the Financial Secretary with a copy to the Auditor-General. Loss of payment vouchers.

(2) If after due enquiry the Financial Secretary is satisfied as to the circumstances of such loss, mislaying or destruction and that payment has been properly and correctly made, he may recommend to the Minister to authorise the payment to stand charged in the accounts.

(3) For the purposes of this regulation, a payment voucher which is incomplete because its supporting documents and other records are missing shall be regarded as a missing voucher.



## IMPRESTS

Issuance of  
imprest.

83. (1) An imprest shall only be issued for a purpose for which expenditure has been included in the approved estimates.

(2) A vote controller shall submit a list of standing imprests required by him in the coming financial year to the Accountant-General at least fourteen days before the start of that financial year.

(3) Special imprests may be requested as the need arises and shall be submitted to the Accountant-General at least three days before the money is required.

(4) An imprest shall be restricted to the minimum amount required for the purpose for which it is issued.

(5) All imprests shall be issued in the names of the officers who will hold them and the imprests shall remain their personal responsibility until they are refunded or discharged by the submission of properly completed payment vouchers or handed over to another officer in accordance with regulation 88.

(6) An imprest holder shall not be relieved of any personal responsibility by delegating the custody or operation of an imprest to another officer.

(7) An imprest shall not be charged in the accounts as final expenditure; only the actual payments out of such imprest shall be so charged.

(8) The full amount of any imprest issued shall be entered in the cash book as a payment and shall be allocated below-the-line under a separate account entitled "Imprests".

Custody of  
imprest.

84. (1) The officer holding an imprest shall decide whether to hold the imprest in a bank account, taking into consideration the size of the imprest, the nature and frequency of the payments to be made from it and the security facilities available to him.

(2) The officer holding an imprest shall, if he decides to deposit it in a bank account seek the approval of the Accountant-General thereafter.

(3) Cash in respect of an imprest shall be kept separate from any other cash for which the imprest holder is responsible.

85. An officer holding an imprest shall—

Duties of  
imprest  
holders.

- (a) ensure that an imprest issued to him is used wholly and exclusively for the purpose for which it is issued;
- (b) account for the imprest in accordance with these Regulations and the terms under which it is issued;
- (c) ensure that the imprest moneys and any payment vouchers awaiting recoupment are adequately safeguarded at all times;
- (d) arrange for proper payment vouchers to be prepared in support of all expenditure from the imprest showing the amounts chargeable to each head and sub-head or other accounts;
- (e) obtain proper receipts on all payment vouchers for disbursements from the imprest;
- (f) ensure that the full amount of the imprest can be

(4) A list of the stores items which have been checked and the results of the check, signed by both officers shall be attached to the handing-over statement, together with an explanation by the officer handing over, of any differences or discrepancies.

(5) The vote-controller concerned shall, where such differences or discrepancies are reported or wherever the handing-over statement indicates any fault in the recording, custody or proper maintenance of the stores, within one month of the handing-over inform the Financial Secretary, Accountant-General and Auditor-General of any action he has taken on the matter.

#### LOSSES, WRITE-OFFS, CONDEMNATION AND DISPOSAL OF STORES

217. In accounting for losses of stores, the following action shall be taken—

Losses of  
stores.

Keeping of  
imprest  
accounts.

86. (1) The officer holding a standing imprest shall keep an imprest account showing the amount of the full details of the payment vouchers for imprest disbursements made from the imprest.

(2) The imprest account shall be balanced at the time of each recoupment and the total of the cash, stamps, bank balance and completed vouchers shall correspond with the amount of the imprest.

(3) After recoupment, the balance shall be carried down and the amount of the recoupment entered, thus bringing the total to the amount of the original imprest.

Recoupment  
of imposts.

87. (1) The officer holding an imprest shall, when recouping an imprest, submit to the Accountant-General a properly completed payment voucher, supported by individual vouchers and receipts and a covering schedule summarising and allocating the individual transactions.

(2) Payment vouchers shall be sent to the Treasury for recoupment not later than the month following that in which they were paid; transactions for different months shall not be included in the same recoupment.

(3) The Accountant-General shall, after examining the payment voucher and on being satisfied that it is correct, pay the total sum represented by the voucher to the holder of the imprest to recoup the imprest to its original amount.

(4) A payment voucher shall, where appropriate, be accompanied by a signed account showing how the imprest was made up on the last day of the preceding month, and the account shall be supported by a signed certificate of the cash on hand, a bank statement and bank reconciliation (where appropriate) and such other documents as are necessary to prove the existence of the imprest.

Change of  
imprest  
holders.

88. (1) On any change of an officer holding imprest, a statement of account as in sub-regulation (4) of regulation 87 shall be prepared showing how the imprest was made up at the time of handing over; five copies of such statement shall be prepared and signed by both the officer handing over and the officer taking over the imprest.

(2) The original statement shall be submitted to the Accountant-General, one copy to the Auditor-General and a third retained on file in the Department or office. The officers concerned will each retain one of the remaining copies.

(3) Notwithstanding the provisions of sub-regulation (1), no personal imprest shall be handed over to another officer.

89. (1) Except as otherwise provided in regulation 91, all imprests shall be retired as soon as the necessity for them ceases to exist or by the close of business on the last working day of the financial year in which they were issued, whichever first occurs. Retirement of imprests.

(2) If a new imprest is necessary in the subsequent financial year it will be issued under the authority of the imprest warrant for that year.

(3) Except as otherwise provided in regulation 91, if an officer holding an imprest fails to retire it in full within thirty days of the close of the financial year in which the imprest is issued or otherwise on demand by the Accountant-General, the amount outstanding may be recovered from the salary or other emoluments or from any other amounts due to the officer but where no salary, emoluments or amounts are available from which to recover the imprest, the amount may be charged as a personal advance in the name of the imprest holder and may be recovered as a civil debt due to the Government.

(4) Officers holding imprests are not relieved of their responsibilities in respect of the imprests until payment vouchers submitted to the Treasury have been examined and found to be correct.

90. (1) Notwithstanding any other provisions of these Regulations, a special imprest issued in one financial year in respect of a duty journey which has not been completed by the end of that financial year, may be retained by the officer but it shall be accounted for as soon as the officer returns to his normal place of work. Duty journey imprests.

(2) The officer shall, so far as is practicable, even though the duty may not have been completed, submit vouchers for the expenditure incurred by him against the imprest before the end of the financial year, so that they can be included in the accounts of that year.

(3) No further special imprest shall be issued to an officer for the purpose of a duty journey if he is still in possession of an unredeemed imprest previously issued to him for a similar purpose.

Retirement of standing imprest.

91. If, in exceptional circumstances, a standing imprest cannot be retired before the close of the financial year in which it is issued, the vouchers paid before the end of the year shall, wherever possible, be sent to Treasury to be embodied in the accounts of that year; and in such circumstances the officer holding the imprest shall submit to the Accountant-General with a copy to the Auditor-General, a full statement in writing of the reasons for the delay in retiring the imprest.

#### LOANS AND ADVANCES

Accountant-General to control payments and re-payments.

92. The Accountant-General shall ensure that payments and repayments of loans or advances given under the General Orders are made strictly in accordance with the terms and conditions attaching to the loans or advances, and shall in particular ensure that—

- (a) payments are made only to persons entitled to them;
- (b) suitable terms and conditions have been prescribed to safeguard the repayment of the loans or advances;
- (c) interest is charged where applicable;
- (d) repayments are not overlooked or delayed;
- (e) collateral security is held by the Government; and
- (f) proper accounts and controls are kept and the necessary recoveries effected.

Accounts of loans and advances to be maintained.

93. (1) The following accounts shall be maintained in the Treasury in respect of loans and advances—

- (a) a control account to record the total sum provided for each category of loan or advances, the amounts issued, the repayments received and the balance outstanding; and

- (b) an individual account for each borrower which, apart from the accounting transactions, shall record the name of the borrower, the authority for the amount loaned or advanced, the amount so authorised, the terms of the loan or advance, the nature of the collateral security, if any, the rate of interest payable and the due dates and amounts of repayments.

(2) The balances on the individual loan accounts shall be listed and reconciled with the relevant balances in the control accounts at the end of each quarter and copies of the reconciliation shall be submitted by the Accountant-General to the Auditor-General.

#### SALARIES AND WAGES

94. In this Part, wages include all items of personal emoluments. Interpretation.

95. (1) A vote controller shall ensure that the personal emoluments records maintained for all of the permanent staff within his Department or office are correct and that all changes, increases or deductions are duly notified to the Accountant-General. Records to be maintained for staff.

(2) Notification of changes shall be batched and sent to the Accountant-General till the appropriate date shown in the Schedule of Payroll Dates which shall be issued by the Accountant-General at the beginning of the year.

96. (1) A vote controller shall ensure that the required time books and other records are maintained so that persons employed on a daily wage basis are paid only for days actually worked. Maintenance of time books.

(2) Paysheets in the form prescribed by the Accountant-General shall be prepared for each week and a witness nominated by the Accountant-General.

(3) Subject to sub-regulation (4), payment shall only be made to the person listed on the pay sheet after proper identification and signing.

(4) Payment shall be made to a person other than the one whose name is listed on the paysheet if an acceptable letter of authorization to make payment to such person by the person whose name is on the pay sheet is submitted.

(5) Any unpaid wages shall be repaid to the Acco General and the entry on the pay sheet shall be initialled by the officer and the witness.

(6) No payments shall be made to any officer contractor, foreman or any other person for distribution unless auth by the Accountant-General.

## PART VII—ACCOUNTS AND BOOKKEEPING

Basis of  
accounts.

97. Approved estimates shall form the basis of the accoun the year to which they relate and the analysis and classification accounts of revenue and expenditure shall accord with those estim

Accounting  
entries to be  
supported by  
vouchers.

98. Every entry in the accounts shall be supported by a voi or other approved document containing the full details and partic of the item or items to which it relates.

Alterations  
and  
corrections.

99. (1) No erasure or alteration shall be made in any cash b assessment register, rent roll, ledger, voucher or other documen account.

(2) Payment in connection with any document bearing alteration or erasure may be refused by the Treasury.

(3) If any correction becomes necessary, the original er shall be crossed through by a line only, so as to show clearly what original entry was, and the correct entry placed before the original o and the correction shall be initialled by the responsible officer.

(4) No correction shall be made in any document whi has been audited, without the prior approval in writing of the Audit General.

(5) If documents containing corrections are frequent received by the Treasury from any department or office, the Accountan General shall draw the attention of the vote controller to this fact an seek an appropriate explanation.

Accountant-  
General to  
keep cash  
books.

100. (1) The Accountant-General or any sub-treasurer appointe by him shall keep in his office a cash book, batch sheets or other record showing the allocation of receipts and payments, journals and ledger

together with such other books and registers as may be necessary for the proper maintenance and production of the accounts of the Government.

(2) All cash transactions shall be entered in the cash book as they occur.

(3) The entries shall be numbered consecutively on each side of the cash book in the order of the receipts or payments and corresponding numbers shall be entered on the supporting vouchers, commencing a fresh series each month.

(4) The cash book shall be totalled and balanced at the end of each working day and the balance compared with the total amount on hand; but if the balance does not agree with that total, the discrepancy shall be checked in accordance with sub-regulations (2) and (3) of regulation 65.

(5) After the checking has been done, a certificate shall be entered in the cash book showing the opening balance, receipts and total balance of the day and the closing balance.

(6) In the case of the Treasury cash book, the certificate shall be signed and dated by the Accountant-General or his deputy and in the case of a sub-treasurer, dated by an officer nominated in writing by the Accountant-General.

(7) The closing balance shall be carried forward to constitute the opening balance of the next day.

101. (1) Journal entries shall be prepared as required, for all Treasury adjustments authorised to be made by transfer between individual sub-journals, heads or items of revenue and of expenditure and other ledger accounts which do not involve cash receipts or payments.

(2) The Accountant-General shall be the only authority for the issuance of journal entries.

(3) Each journal entry shall be consecutively numbered, a fresh series being started for each month.

(4) Journal entries shall be posted daily after the completion of posting of the receipt and payment vouchers for that day.



(5) Journal entries shall be supported by sufficient explanations, authorities, references and documentation to enable the purpose of the transfer to be understood without reference to any other source.

(6) Where a journal entry involves adjustments between two or more heads, the entry shall be copied to all the vote controllers concerned.

Sub-treasury  
accounts.

102. (1) Every sub-treasurer shall, not later than the tenth working day of each month, submit to the Accountant-General a summary of his cash book for the previous month certified by him as a true abstract, together with the necessary supporting vouchers and allocation of receipt payments and a statement of the balances held in cash and in the bank on the last day of the month.

(2) If the total of the sub-treasurer's cash and bank balances exceeds the maximum amount he is authorised to retain, he shall send with his account, a cheque for the amount of the excess.

(3) Where a sub-treasurer operates a bank account, he shall submit together with his returns a copy of the bank statements from the bank showing the balance in the account at the end of the month.

(4) The balance in the account shall be reconciled according to the format prescribed by the Accountant-General, with the figure shown in the cash book at the same date by adjustment for cheques not yet presented and lodgements not yet credited.

(5) The Accountant-General shall on receiving a sub-treasurer's cash book and other documents, check them against the allocations and the supporting vouchers and any item insufficiently accounted for shall be disallowed.

(6) Any item disallowed shall remain with the balance of the account as a charge against the sub-treasurer and if it is not properly vouched or justified within a reasonable time, it shall be treated as a shortage of public money.

(7) After they have been checked, the accounts of a sub-treasurer or any other accounts shall be processed for the month to which they relate.

103. (1) Deposit accounts shall be opened only by the Accountant-General. Deposit accounts.

(2) Subject to sub-regulation (3), the Accountant-General shall be responsible for the keeping of proper accounts for deposits which relate solely to the Treasury or which does not fall within the responsibility of any other department or office.

(3) A vote controller shall be responsible for the keeping of proper accounts in his department or office but the Accountant-General may investigate and take necessary action to deal with a deposit account which becomes overdrawn or has been dormant for any considerable period or which has not been reconciled with the treasury accounts.

(4) The following accounts shall be maintained in respect of deposits—

- (a) a control account for each category of deposits which shows at any time the total balance outstanding in respect of deposits of that category; and
- (b) an individual account for each depositor, which shows at any time the details of the transactions on that account and the balance outstanding.

104. (1) The balances on individual deposit accounts as at the end of the financial year shall be listed and reconciled with the balances on the relevant control accounts. Reconciliation of accounts.

(2) In the case of deposit accounts maintained by vote controllers, copies of the reconciliations shall be sent to the Accountant-General for agreement with the Treasury records, and to the Auditor-General.

(3) In the case of deposit accounts maintained solely in the Treasury, a copy of the reconciliation shall be supplied by the Accountant-General to the Auditor-General.

105. Whenever an authorising officer receives a claim for the refund of a deposit, he shall satisfy himself that— Claims for refund.

- (a) the purpose for which the deposit was taken has been fulfilled; and

- (b) the person claiming the deposit is the original depositor or is otherwise entitled to the refund.

Accounts of  
other  
Governments,  
etc.

106. The Accountant-General shall ensure that the accounts of other Governments and bodies with the Government are reconciled monthly and that a subsidiary register is maintained which shows details of the outstanding transactions making up the balance on the accounts of the Governments or bodies.

Investments  
register.

107. (1) The Accountant-General shall maintain a register called "investment register" which shall show full details of all securities and investments purchased by the Government, including the dates and prices of purchases and sales, dates on which interest or dividends are due and received and dates of maturity.

(2) Securities and investments shall be revalued as at the last working day of every financial year at the middle market price quoted on that day in the main market in which they are traded and agreed with the balance on the investment account in the investment register.

(3) Valuations of unquoted stocks shall only be obtained from a reputable stock broker.

Register of  
loans.

108. (1) The Accountant-General shall maintain a register which shows details of all loans raised by Government and other forms of public debt.

(2) The register shall also show, in respect of each item of public debt—

- (a) its term and designation;
- (b) the amount raised in local currency and also, appropriate, the currency of issue;
- (c) the authority under which the loan was raised or the debt incurred;
- (d) the terms on which it was issued including the date on which payments of interest are due; and
- (e) which payments of interest are due; and
- (f) the date of redemption and the sinking fund contributions, if any.

109. (1) The Accountant-General shall prescribe standard forms and vouchers required for accounting procedures. Forms and vouchers.

(2) Special forms or vouchers for use in individual departments or offices shall only be used after authorization by the Accountant-General and the concurrence of the Auditor-General.

110. (1) Accounting records in the form of loose-leaf sheets, cards or electronic storage shall only be introduced after authorization by the Accountant-General. Introduction of loose leaf sheets

(2) Loose-leaf sheets or cards shall be given printed serial numbers and shall be treated as accountable documents.

(3) The receipt and issuance of cards shall be controlled through a register which shows the location of each card in use and the unused cards remaining on hand.

(4) The officer maintaining the register and the stock of sheets and cards, (who shall not use the documents for accounting purposes) shall initial each card as it is issued.

(5) Loose leaf sheets and cards which get spoilt shall not be destroyed but retained for audit examination.

111. (1) The Accountant-General shall issue instructions to vote controllers prescribing the precautions to be taken in particular cases to safeguard accounting records and documents. Preservation of accounting records.

(2) The Accountant-General shall ensure that all receipts and payment vouchers lodged with the Treasury are properly and securely bundled and that the receipts and vouchers and all other accounting documents are kept in an orderly manner so as to be available when required.

112. (1) All classes of accounting books and records shall be carefully preserved and shall, subject to this regulation, not be destroyed without the approval of the Accountant-General and the concurrence of the Auditor-General. Destruction of accounting records.

(2) Accounting books and records shall generally be retained for the following periods—

<i>Type of record</i>	<i>Dura</i>
(a) Departmental copies of receipts, licences, payment vouchers, cash books;	3 year
(b) stores receipt and issue vouchers;	3 year
(c) Treasury copies of receipts, receipt vouchers, licences;	7 year
(d) Original payment vouchers, used cheques;	7 year
(e) Abstracts, subsidiary records, stores, ledgers, journals	7 year
(f) Treasury main cash books, ledgers, loan and investment registers	Indefini
(g) Establishment and salary records which may be records required for determining officers' and widows' pensions and other terminal benefits.	Indefini

(3) Vote controllers who wish to destroy departmental accounting records shall submit three copies of the lists of documents concerned to the Auditor-General, who if he has no objection to destruction shall so state on two copies of the list and forward them to the Accountant-General for approval.

(4) If the Accountant-General approves the destruction of the documents he shall so state on one copy of the list and return it to the vote controller.

(5) The vote controller shall after destroying the documents inform the Accountant-General and Auditor-General in writing, and shall retain his copy of the list as his authority for the destruction.

## PART VIII—CUSTODY AND SECURITY OF PUBLIC MONEY

### STRONGROOMS, SAFES AND STRONGBOXES

Provision of security facilities.

113. (1) Strongrooms, safes or strongboxes provided for the safe custody of public moneys and valuables in departments and offices in which such moneys or valuables are received and retained either

temporarily or permanently shall be fitted with two different locks, the keys or combinations of which shall be held by different officers.

(2) The Accountant-General shall determine the necessity for a strongroom, safe or strong box in a department or office.

(2) A vote controller shall report to the Accountant-General if he is not satisfied that adequate facilities are available in his department or office for the proper and safe custody of public moneys and valuables.

114. (1) An officer holding the key to or combination of a strongroom, safe or strong box shall— Protection of security facilities.

(a) retain the key in his personal possession and ensure that it is properly safeguarded at all times; or

(b) ensure that the combination is known only to him and not divulged to any other person.

(2) An officer shall, when operating the combination do so in such a manner that it cannot be read off by another person.

115. (1) Subject to this regulation; no spare or duplicate key or written record of a combination shall be retained. Spare or duplicate keys, etc.

(2) Spare or duplicate keys or a written record of the combination of strongrooms, safes and strong boxes other than those used for the storage of classified material shall be placed in an envelope which shall be endorsed "Duplicate key/combination of a strongroom, safe, strongbox No....."

(3) The officer holding the key or combination shall seal the envelope personally with his personal seal or by signing and dating across the sealed flap in such a manner that the envelope cannot be opened without disfiguring the seal or signature.

(4) The envelope shall, after the signing or sealing be deposited with the Accountant-General who shall enter the deposit in a register which shall show the strongroom, safe or strongbox number, its location, the maximum overnight holding, the name and designation of the key or combination holder and the date of the deposit.

(5) The Accountant-General shall issue an appropriate receipt to the depositor and retain the envelope under maximum security in his own strongroom.

(6) The duplicate keys or written record of the combination of the Accountant-General's own strongroom shall be deposited in a bank.

Handover of  
strongroom,  
safe or  
strongbox.

116. (1) Combinations of a strongroom, safe or strong box shall be changed on the handover of the strongroom, safe or strongbox or every six months, whichever is earlier.

(2) Duplicate keys shall be changed every six months.

Release of  
envelopes.

117. (1) The Accountant-General shall release the envelope containing the duplicate key or record of the combination only on the surrender of the receipt which he gave for it, noting the date of the release in his register.

(2) The holder of a key or combination shall, on receiving the envelope, check that the seal has not been tampered with in any manner; the other key or written record of the new combination shall be deposited in accordance with regulation 115.

Record of  
strongrooms,  
etc.

118. (1) Every vote controller shall keep a record of strongrooms, safes and strongboxes which are on premises occupied by his department or office.

(2) The record shall show in respect of a strongroom, safe or strongbox—

- (a) its location;
- (b) the name and designation of the holder of the key or combination;
- (c) the dates on which the vote controller took over and handed over responsibility for the strongroom, safe or strongbox respectively; and
- (d) a record of the withdrawal of duplicate keys or written combination pursuant to regulation 117.

119. (1) A change of the holder of a key or combination shall only be effected by the vote controller concerned, who shall notify in writing the change, to the Accountant-General with a copy to the Auditor-General.

(2) At the beginning of every financial year, every vote controller shall submit to the Accountant-General, with a copy to the Auditor-General, a return showing the make, type, maker's reference number and location of each strongroom, safe or strongbox in his department or office.

(3) Where a strongroom, safe or strongbox having two different locks is handed over, the vote controller shall ensure by examination of the register, that the officer taking over has never held the key of the other lock. If such a situation cannot be avoided, the lock of the strongroom, safe or strongbox shall be changed.

120. (1) If the holder of a key to a strongroom, safe or strongbox loses his key, he shall immediately report the loss to his vote controller who shall report the loss to the Police and the Accountant-General.

(2) The Accountant-General shall, on receiving a report of the loss of a key make arrangements for the lock to be changed immediately.

(3) If it is not possible to change the lock immediately, the Accountant-General shall arrange for the duplicate key to be withdrawn by the holder of the key and the contents of the strongroom, safe or strongbox removed under proper security to other safe custody, until the lock is changed.

(4) If the holder of the key has good reason to suspect that his key has been exposed to copying or otherwise compromised, he shall take action pursuant to sub-regulation (3).

121. Where the lock of a strongroom, safe or strongbox needs to be changed because of the loss of a key or because it has been compromised by the fault of the holder of the key, the holder shall be charged with the cost of changing the lock and of providing new keys.



(3) On receiving stores, the receiving officer shall —

- (a) post the quantities received to the stores ledger; and
- (b) accept the debit of the value of the stores, to the vote service ledger.

Preparation  
of issue  
vouchers.

200. Issue vouchers shall be prepared by the receiving officer for the quantities issued and the words "price to follow" shall be entered in the value column of the voucher.

Return of  
issue  
vouchers.

201. (1) The receiving officer shall return the original copy of the issue voucher to the issuing store and sign for the receipt of the stores items.

(2) The receiving officer shall before returning the original copy of the issue voucher certify on the voucher the following —

"Debit accepted and posted to vote service ledger  
head.....  
sub-head.....item....."

(3) On the return of the original copy of the issue voucher to the issuing store the storekeeper shall ensure that the voucher has been properly received and certified and shall also check it against the entries in the monthly summary to ensure that the allocation of the charges is correct.

Issuance of  
unallocated  
stores to be  
made against  
requisition.

202. Issuance of unallocated stores shall be made against requisitions in the manner prescribed in regulation 180 and in addition to the quantities of stores items issued, entries on the issue vouchers and in the stores ledger shall record the value of the stores issued.

Preparation  
of monthly  
summaries of  
issues.

203. (1) The storekeeper shall prepare monthly summaries of issues in duplicate on which he shall enter the issue vouchers.

(2) The monthly summaries of issues shall show the issue voucher numbers and the value of the issues under the various heads to which they have

(3) At the end of every month the monthly summaries of issues shall be totalled and the totals posted to the vote service ledger as a credit to the unallocated stores account.

(4) The original copies of the monthly summaries of issues shall be submitted to the Accountant-General who shall effect the necessary adjusting entries in his accounts, debit the various expenditure heads and sub-heads of the services which have received the stores and credit the unallocated stores revenue sub-head.

204. (1) The storekeeper shall prepare in duplicate summaries of unallocated stores converted or returned to stock and other stores adjustments. Preparation of summaries of unallocated stores.

(2) The summaries shall show the heads, sub-heads and items or other accounts to be debited or credited and the corresponding amounts to be credited or debited to the unallocated stores sub-heads.

(3) The original copies of the summaries shall be submitted to the Accountant-General who shall use them to make the necessary entries in his accounts.

205. (1) Unallocated stores issued to institutions other than Government departments or offices shall be paid in advance and entered on a separate monthly summaries of issues on which shall be recorded against each issue voucher the proceeds of the sale and the serial numbers of the revenue receipts issued for those proceeds. Issuance of unallocated stores to other institutions.

(2) The revenue receipt numbers shall be recorded on the original copies of the issue vouchers.

206. (1) Unused stores which are returned to an unallocated store shall be taken on charge with the general stock at the current issue price irrespective of the price at which they were originally issued. Accounting for returned stores.

(2) The work or service from which the stores have been returned shall be credited and the unallocated stores revenue sub-head debited with the value of the stores at the current issue price.

207. (1) Part-worn stores returned to an unallocated store shall be taken on charge with the ordinary stock but shall be kept in a Part-worn stores.

(2) The store shall be offered free of charge to departments or offices requiring such stores, before similar new items are issued from the unallocated store

Accounting  
for surplus  
stores.

208. (1) Where, as a result of a survey or a departmental stocktaking, unallocated stores are found to be surplus, the surplus quantities shall be brought on charge in order to facilitate the reconciliation of the tabular summary and the financial records; the value of the surplus shall be credited to revenue and debited to the unallocated stores expenditure sub-head.

(2) Any losses in unallocated stores shall be dealt with in accordance with regulation 217.

Preparation of  
stock valuation  
lists.

209. (1) A stock valuation list as at the close of each financial year shall be prepared as soon as possible after the end of the financial year.

(2) A stock valuation list shall show the numerical and financial balances of each stores item extracted from the unallocated stores ledgers.

(3) A stock valuation list shall be totalled to show the value of the stock in hand at the end of the financial year and shall be signed by the vote controller concerned.

(4) Where the value of the stock exceeds the approved standard stock limit, the vote controller shall inform the Accountant-General explaining the reasons for the excess and giving a forecast of future requirements for consideration by the Accountant-General as to whether an increase in the standard stock limit would be appropriate.

(5) If the excess is not authorised, fresh purchases shall be restricted until the stock balance falls within the approved limit.

Tabular  
summary of  
unallocated  
stores.

210. (1) A vote controller responsible for an unallocated stores account shall, in addition to the closure of the departmental or office account for each financial year submit to the Accountant-General a tabular summary of unallocated stores for inclusion in the annual

(2) Each tabular summary shall show—

- (a) the stock in hand at the beginning of the financial year;
- (b) addition of purchases, returns and charges as charged to the unallocated stores sub-head in addition to the amount appearing in the Treasury accounts;
- (c) deduction of issues to votes and accounts as credited to the unallocated stores revenue sub-head;
- (d) deduction of proceeds of sales of unallocated stores as credited to revenue excluding on-cost;
- (e) addition or deduction of adjustments for stores not paid for in the year in which they were received;
- (f) addition of surplus stores taken on charge;
- (g) deduction as "x", losses and deficiencies written-off and charged to the losses sub-head and as "y", losses not yet charged to expenditure;
- (h) addition or deduction of the balance on the price adjustment account; and
- (i) the stock in hand at the end of the financial year.

(3) Paragraphs (e), (f), (g) and (h) of sub-regulation (2) shall be supported by statements listing the transactions taken into account in the tabular summary; and in the case of paragraph (h) the reference to the authorities given for writing off the stores shall be quoted.

(4) Any variations in the figures in paragraphs (b) (c) (d) and (g), the figures in the Treasury accounts, the figure in paragraph (i) and the total of the stock valuation list shall be accounted for on the reconciliation statements signed by the vote controller and attached to

## STOCKS VERIFICATION

Stocks to be  
verified  
annually.

211. (1) The stock holdings of all public stores shall be verified at least once a year by continuous stock taking undertaken by an independent stock verifier or by a Board of Survey, appointed by the Accountant-General.

(2) A stock verifier shall verify all stocks and shall not perform any other duties as a result of staff shortage or abnormal pressure of work.

(3) A stock verifier shall visit stores for purposes of verification without giving any prior information of his visit.

(4) Except in the case of relatively small stores which can be verified completely within a short period of time, a stock verifier shall select a section of the stores for examination and within that section he shall place notices on the bins, stocks or shelves being examined, that no receipts or issues should be made in respect of any item without his approval.

(5) A stock verifier shall, in selecting items for examination give precedence to checking items such as electrical appliances, expensive medicines, textiles, cutlery and tools.

(6) A stock verifier shall—

- (a) without prior reference to any official or unofficial stock records, count and record the balance of each item being verified; and
- (b) check the figures against the balance of the items shown in the bin or tally cards and the stores ledger and if the figures agree the stores records shall be noted and signed by him and the balance recorded in red ink.

Procedure  
where there  
are differences  
in balances.

212. (1) Where there are minor differences in the balances of the items as a result of working tolerances (such as minor cumulative errors arising where items are issued by weight or measurement), the stores records may, with the concurrence of the storekeeper and the

stores accountant be amended to agree with the counted figures; the stock verifier shall then prepare, sign and date an explanatory note in the stores records.

(2) Where there are differences in the balances but which are not as a result of working tolerances, the stock verifier shall check the stores ledger for obvious errors and if after this the differences have not been resolved he shall recheck the actual stock.

213. A stock verifier shall, in addition to verifying stock balances — Additional duties of stock verifiers.

(a) check whether —

(i) any of the stocks are unserviceable or obsolete; and

(ii) the maximum stock quantities, provisional action figures and minimum ordering quantities will require amendment;

(b) inspect the store to ascertain if there are any defects in the store accommodation, untidiness, bad arrangement of stocks, failure to separate new, part-worn and unserviceable items, inadequacy of protection from loss or damage, theft or fire, excessive or inadequate stocks, items not being used, depreciation through lack of proper preservative measures and items in store which have not been recorded in the stores ledgers.

214. (1) A stock verifier shall, immediately after completing the verification of the stocks prepare a report in quintuplicate. Stock verifiers to prepare report.

(2) The report shall include —

(a) a stock verification list in respect of all unexplained differences not covered by working tolerances; and

(b) in memorandum form, his findings on the matters referred to regulation 212,

and the stock verifier shall retain one copy of the report for his own record and send one copy each to the vote controller concerned, the Accountant-General and the Auditor-General.

(3) The vote controller shall, within one month of receiving the report, inform the Accountant-General and the Auditor-General of any action he has taken on the findings of the stock verifier.

Board of  
Survey to  
check stores.

215. (1) The Accountant-General shall—

(a) in cases where stocks of any store have not been fully checked by a stock verifier during the financial year; or

(b) in stores where, even though such a check has been made, exceptionally valuable or attractive items are held,

appoint a Board of Survey to check the stocks to such extent as he may consider necessary.

(2) Membership of a Board of Survey shall be the same as that provided in regulation 140.

(3) The procedures provided in regulations 211, 212, 213 and 214 in relation to stock verifiers shall apply with such modification as may be necessary to a Board of Survey in the carrying out of its duties under this regulation.

(4) The Board of Survey shall on completion of the checks submit a report of its findings to the Accountant-General and the Auditor-General.

(5) The report shall be signed by the chairman and the other members and shall include the items provided in sub-regulation (2) of regulation 214.

#### HANDING-OVER OF STORES

Handing-over  
of stores.

216. (1) Vote controllers shall ensure that whenever one officer relinquishes to another the whole or part of his responsibilities for any store, the stocks and stores ledgers are properly examined and the

handing-over and taking-over conducted in such a manner that there can be no doubt or ambiguity as to the items handed over and taken over.

(2) The procedures provided in regulations 145 to 161 shall apply with such modifications as may be necessary to the handing-over and taking-over of stores and the distribution of copies of handing-over statements.

(3) Without prejudice to sub-regulation (2), the officer taking over shall—

- (a) examine the stores records to ensure that they are entered to date and are in order;
- (b) inspect the stocks and stores accommodation and satisfy himself that they are correctly maintained; and
- (c) wherever possible make a detailed check of all items of stock against the balances in the stores ledger, but where owing to the extent or nature of the stock this is impracticable, he shall make a random sample check of the stock on hand, placing particular emphasis on the verification of valuable and attractive items.

(4) A list of the stores items which have been checked and the results of the check, signed by both officers shall be attached to the handing-over statement, together with an explanation by the officer handing over, of any differences or discrepancies.

(5) The vote-controller concerned shall, where such differences or discrepancies are reported or wherever the handing-over statement indicates any fault in the recording, custody or proper maintenance of the stores, within one month of the handing-over inform the Financial Secretary, Accountant-General and Auditor-General of any action he has taken on the matter.

#### LOSSES, WRITE-OFFS, CONDEMNATION AND DISPOSAL OF STORES

217. In accounting for losses of stores, the following action shall be taken—

Losses of stores.



(a) where the losses are accidental and no officer is held financially responsible—

- (i) in the case of allocated stores, the loss shall be written-off ledger charge and the issue entry supported by a voucher quoting the authority for the write-off; and
- (ii) in the case of unallocated stores, the loss shall be written-off ledger charge and the issue entry supported by a voucher quoting the authority for the write-off; an appropriate losses sub-head of expenditure shall be debited with the ledger value of the stores and the unallocated stores expenditure sub-head credited with the same amount to enable the reconciliation of tabulated summary;

(b) where the losses are due to the negligence or fault of an officer and for which he is held financially responsible—

- (i) in the case of allocated stores, the loss shall be written-off as provided in sub-paragraph (i) of paragraph (a) and a personal advance account opened in the name of the officer held financially responsible shall be charged with the loss and the appropriate revenue sub-head credited with the same amount; any balance on the advance account which cannot be recovered shall be written off and charged to the relevant losses sub-head; and
- (ii) in the case of unallocated stores, the procedure set out in sub-paragraph (ii) of paragraph (a) shall be followed; but credit for the value of the loss shall be taken to the unallocated stores expenditure and not to revenue.

218. (1) A vote controller may write-off minor items of stores which have been accidentally lost or broken beyond repair such as china, glassware and small tools or perishable items which have become unserviceable, where the value of any one such item does not exceed twenty thousand leones or where the loss is not as a result of fraud, theft or negligence.

Vote controllers to write-off loss of stores.

(2) In the case of items lost or broken, the vote controller may order the officer concerned to make good the cost of the items.

(3) The vote controller shall submit a quarterly schedule of items written off or paid for as at the end of each financial year to the Accountant-General and the Auditor-General.

219. Except as otherwise provided in regulation 218, the authority of the Accountant-General shall be sought for writing-off ledger charge and disposal of all unserviceable or obsolete stores such as vehicles, plant and equipment.

Accountant-General to authorise write-off.

220. (1) Where a vote controller thinks that stores, vehicles, plant or equipment—

Condemnation of unserviceable stores, etc

(a) have reached the end of their useful life;

(b) are beyond economical repair or are unserviceable for any other reason; or

(c) have become redundant through obsolescence.

he shall ensure that they are retained until a sufficient quantity has accumulated to merit the appointment of a Board of Condemnation to inspect them.

(2) The vote controller shall have a list of items prepared giving details of the items and where appropriate their age and approximate value.

(3) Four copies of the list shall be submitted by the vote-controller to the Accountant-General with a request that the Accountant-General appoint a Board of Condemnation to inspect the items and make

recommendations as to their condemnation and disposal. Sufficient space shall be left on the list for the Board of Condemnation to record its opinion and recommendations against each item therein.

Accountant-General to appoint Board of Condemnation.

221. (1) The Accountant-General shall, if he thinks it fit, appoint a Board of Condemnation which shall comprise two officers one of whom shall be designated the chairman. The Accountant-General shall give to the Board all four copies of the list submitted to him under sub-regulation (3) of regulation 220.

(2) Where the items to be inspected are of a mechanical or technical nature, one of the members of the Board shall be suitably qualified to express a technical opinion on the state of the items; and except where the mechanical or technical nature of the items makes it unavoidable, no officer concerned with the custody or use of the items shall be appointed as a member of the Board of Condemnation.

(3) If an officer appointed as a member of a Board of Condemnation is for any reason unable to serve as a member, he shall notify the Accountant-General about it; and if the Accountant-General is satisfied with the reason for the officer's inability to serve on the Board, he shall appoint another officer to replace him.

Meeting of Board of Condemnation.

222. The chairman shall consult the vote controller concerned regarding the place and time at which the Board of Condemnation shall meet; and the vote controller shall ensure that the storekeeper or other officer responsible for the items concerned is available and present throughout the Board's inspection.

Board to inspect items.

223. (1) The Board of Condemnation shall—

- (a) inspect the items submitted by the vote controller for condemnation;
- (b) check them against the list submitted by the vote controller and any technical information available; and
- (c) consider whether the items have become unserviceable as a result of fair wear and tear having regard to the anticipated life of such items.

(2) The Board of Condemnation shall record its opinion, recommendations and suggested method of disposal against each item on the four copies of the list and submit them together with a covering report signed by each member of the Board, to the Accountant-General.

(3) Attention shall be drawn in the covering report to—

(a) any items which are not considered to be unserviceable or which can be reused in another context; and

(b) any case where in the Board's opinion, unserviceability has arisen as a result of neglect, misuse, inadequate maintenance, improper storage or otherwise.

224. (1) Serviceable stores, vehicles, plant or equipment which are no longer required by a department or office shall, if they are to be disposed of, be sold by public auction or by tender after public advertisement unless the specific approval of the Accountant-General has been obtained for them to be sold by other means.

Unwanted  
serviceable  
stores, etc.

(2) The voucher in respect of proceeds of the sale shall be supported by the auctioneer's account or tender document; and in the case of sale by auction the amount brought to account shall be the net amount realised after the deduction of the auctioneer's commission.

225. The Minister may authorise the gift of serviceable stores, vehicles, plant or equipment or other property not required for Government purposes or where it otherwise appears to him to be in the public interest to do so, to institutions or organisations established solely or principally for charitable, cultural, educational or scientific purposes.

Minister to  
authorise gift  
of serviceable  
stores.

#### SALE, HIRE OR LOAN OF STORES, PLANT AND EQUIPMENT

226. (1) Sale of stores, plant or equipment shall only be made to public officers or to the public—

Sale of stores,  
etc.

(a) where it falls within the terms of a formal Government contract, such as materials sold to a Government works contractor after the contract;

(b) unless it is made in accordance with a standing arrangement; or

(c) with the written authority of the Accountant-General which shall only be given when no other source of supply is readily available and the vote controller concerned is satisfied that the items can be spared.

(2) Where a sale is made under paragraph (c) of sub-regulation (1), no stores, plant or equipment shall be supplied to the purchaser until payment in full has been made by him.

Price of  
stores, etc.

227. (1) The price of stores, plant or equipment to be sold under regulation 224 shall be the gross cost of the item including all charges for transport, handling or otherwise plus an on-cost charge of twenty-five per cent to cover customs duty, administrative costs and other charges.

(2) In the case of unallocated stores, the gross cost price shall be credited to the unallocated stores revenue sub-head and in the case of allocated stores, it shall be credited to the revenue sub-head. In both cases the on-cost shall be credited to an appropriate revenue sub-head.

(3) When items are sold, the issue voucher taking them off ledger charge shall quote the authority for the sale and the revenue receipt issued in respect of the proceeds of the sale; and the number of the issue voucher shall be quoted on all copies of the revenue receipt.

hire or loan  
stores, etc.

228. (1) Except where an authorised procedure exists and standard hire charges are in operation, stores, plant or equipment may only be hired out in exceptional circumstances and with the written authority of the Accountant-General.

supported  
the Action  
are released

and Hire

competent  
any deficit  
shall be

229

once every  
quarter  
concerned

register in  
loaning  
been returned

(2) Any hiring out made under sub-regulation (1) shall be supported by an agreement signed by the hirer on a form approved by the Attorney-General and the hire charges shall be paid before the items are released.

(4) The items hired out or loaned shall be posted to a Loan and Hire Register maintained for that purpose and showing —

- (a) the date of the hiring or loaning;
- (b) the person to whom it was made;
- (c) the authority for the hiring or loaning;
- (d) the number of the stores issue voucher and of the revenue receipt for the hire charges;
- (e) the date on which the item is due to be returned and its actual date of return; and
- (f) the number of the stores receipt voucher by which the item has been brought back on ledger or inventory charge.

(5) The items shall, on their return, be inspected by a competent officer to ensure that they are in good order and the cost of any deficiencies, damage or deterioration due to unfair wear and tear shall be charged against the hirer or borrower.

229. (1) The Loan and Hire Register shall be inspected at least once every month by the stores accountant and at least once every quarter by a more senior officer appointed by the vote controller concerned.

Inspection of  
Loan and  
Hire Register.

(2) The storekeeper and the officer shall ensure that the register is posted up to date, that proper authority exists for all hiring and loaning, that proper charges have been raised and that all items have been returned on the due date.

(3) The storekeeper and the officer shall after every inspection sign and date the register.

#### ACCOUNTING FOR FURNITURE, PLANT, EQUIPMENT, VEHICLES, TOOLS AND LIVESTOCK

Purchases of items.

230. (1) All major items of furniture and equipment issued for either government quarters or offices, large tools for government works, plant, equipment, vehicles or launches shall be purchased from capital expenditure votes provided for that purpose.

(2) Purchases made under sub-regulation (1) shall be debited direct to the capital expenditure vote and not passed through the unallocated stores account.

Inventory of furniture and equipment.

231. (1) Furniture and equipment issued for government quarters or offices shall be brought on charge in a master inventory.

(2) The master inventory shall record under each category of item—

(a) the date and other details of the voucher or other document on which the items were received or issued;

(b) their serial numbers where appropriate; and

(c) their distribution to individual locations and the total quantity held.

(3) In respect of each individual location, there shall be made two copies of an inventory showing all items held at the location; one copy of the inventory shall be kept with the master inventory and the other copy at the location.

(4) The dates and other details of all receipts and issue of items to or from the location shall be recorded on both copies of the inventory as they occur.

(5) The initial entries and all other entries made later on both copies of the inventory shall be validated by the signature of the officer having the use of the items or, where there is more than one officer, the most senior of them.

232. No item of furniture or equipment shall be removed from one location to another except on proper authority.

Authority for removal of items.

233. When the occupant of an office, location or government quarters or other person having charge or use of furniture or equipment changes, the items on charge shall be physically checked against the location inventories by the officer maintaining the master inventory and both copies shall be signed by the incoming officer.

Change of occupant, etc.

234. (1) Vote controllers shall ensure that location inventories are checked against the master inventory at least once every six months.

Location inventories to be checked against master inventory.

(2) The check shall not be carried out by an officer having responsibility for the maintenance of the master or location inventories or for the items being checked; and the officer carrying out the check shall, after the check, sign and date the records.

(3) Any deficiencies or damage to the items being checked not caused by fair wear and tear shall be treated as a loss and dealt with in accordance with the provisions of these Regulations.

235. (1) Regulations 231 and 232 shall apply with such modifications as may be necessary in respect of the taking of inventory of vehicles, launches and plant.

Inventory of vehicles, launches, etc.

(2) Without prejudice to sub-regulation (1), the master inventory shall, in addition to the requirements of sub-regulation (2) of regulation 231, contain such other details as the name of the manufacturer of the item, the chassis and engine number and any ancillary equipment, spares or tools.



Maintenance  
of log books  
or operating  
records for  
vehicles, etc.

236. (1) Without prejudice to regulation 233, a log book or operating record shall be maintained for each vehicle, launch or plant.

(2) A log book or operating record shall record—

- (a) the history, performance, servicing, overheads and repairs, in sufficient details for periodic assessments to be made of its performance compared with its cost of upkeep;
- (b) details of the journeys or works performed and the signature of the officer authorising them;
- (c) details of fuel, oil, spares or otherwise used;
- (d) dates and nature of servicing and repairs; and
- (e) tools, spare wheels and other equipment carried on or associated with the vehicle, launch or plant.

(3) Where practicable, details of a journey to be made with a vehicle or launch such as the time of commencement and the route to be taken, shall be recorded in the log book or operating record before a journey commences; and the remaining details such as the date and time of completion of the journey shall be entered as soon as the journey is finished.

(4) The entries in a log book or operating record shall be signed by the officer using the vehicle or launch or the driver, as may be appropriate.

(5) At the end of each month a summary of—

- (a) the amount of fuel used during the month;
- (b) the total mileage or running hours; and
- (c) the fuel consumption,

shall be entered in the log book or operating record.

(6) The fuel consumed shall be compared with that normally anticipated for the type of conveyance or plant concerned and attention shall be drawn to any apparently excessive consumption which might indicate either mechanical defect or theft of fuel.

237. (1) At least once in each quarter, the vote controller shall appoint an officer other than the one using the car or launch, to check Log books, etc. to be checked.

- (a) the log book or operating record has been properly entered;
- (b) all journeys have been correctly authorised;
- (c) no improper or private use has occurred;
- (d) hire charges have been duly collected, where appropriate; and
- (e) all ancillary equipment, spares and tools on charge to the vehicle or launch are not missing.

(2) The officer shall, after completing the check, sign and date the log book and any deficiencies or damage to any vehicle or launch not caused by fair wear and tear shall be treated as a loss and shall be dealt with in accordance with the provisions of these Regulations.

(3) Checks shall be undertaken on log books of plant and equipment as provided in sub-regulations (1) and (2).

238. (1) Journeys shall only be made in a government vehicle or launch when the use of such vehicle or launch has been approved by an officer authorised by the vote controller concerned to give such approval and such authorization shall be conveyed in writing to the officer with copies to the Accountant-General and Auditor-General. Use of Government conveyances.

(2) The officer approving a journey shall ensure that—

- (a) the most economical conveyance is used commensurate with the duty to be performed; and

- (b) the distances travelled or time taken are reasonable having regard to the conditions under which the work is undertaken.

Vote controllers, etc. to approve use of conveyance.

239. No government vehicle or launch shall be used by any person for travelling from home to place of work or for any other private purpose except with the prior approval of the vote controller concerned or in the case of a vote controller, the Accountant-General.

Inventory of books.

240. (1) All books purchased for official libraries or offices shall be brought on charge in a catalogue or inventory and shall be given an accession number.

(2) Books shall be retained in a suitable room or bookcase under lock and key by an officer nominated as the librarian.

Loaning of books.

241. (1) Books may be issued on loan to officers requiring them for reference or study for official purposes.

(2) A loan register shall be maintained by the librarian showing—

- (a) the accession number and title of the book borrowed;
- (b) the name, designation and signature of the officer borrowing it; and
- (c) the date it is borrowed and the date by which it shall be returned.

(3) The period of loan shall not exceed thirty days and renewals shall only be permitted where no other officer requires that book.

(4) The librarian shall ensure that books loaned out are returned within the specified period.

Library records, etc. to be checked.

242. (1) Vote controllers shall cause library records and stock of books to be checked at least once each quarter by an officer other than the librarian.

(2) Evidence of the check shall be recorded in the catalogue or inventory and shall be signed and dated by the officer undertaking the check.

(3) Any deficiencies or damage not caused by fair wear and tear shall be treated as a loss and dealt with in accordance with the provisions of these Regulations.

(4) Worn out or out-of-date books shall be withdrawn and dealt with in accordance with the provisions of these Regulations.

243. (1) Vote controllers shall keep inventories of any livestock belonging to the Government for which they are responsible. Inventory of livestock.

(2) The inventories shall show the receipt, sale, transfer, death and progeny of the animals and the number on charge at any time.

(3) Separate folios shall be kept for each different kind of animal and individual records shall be kept for each animal showing its history, breeding, illness, veterinary treatment or otherwise.

(4) The inventory entries and the individual records shall be cross-referenced to one another.

244. (1) The sale or disposal of an animal shall be recorded in the inventory and individual record. Sale, disposal of or death of animals.

(2) The inventory and record shall show the dead or live weight of the animals, disposal of the skin or hide, selling price, receipt number and date.

(3) The death of an animal shall be shown as a disposal and wherever practicable the entry shall be supported by a certificate given by a veterinary surgeon stating the cause of death and disposal of the carcass.

245. (1) Vote controllers shall cause the animals to be counted at least once in each quarter by an officer not directly responsible for the animals. Counting of livestock.

(2) The total of each kind of animal counted shall agree with the total of the individual records for that kind of animal.

(3) Evidence of the check shall be recorded in the inventory and shall be signed and dated by the officer undertaking the check.

(4) Any shortage of animals shall be treated as a loss and dealt with in accordance with the provisions of these Regulations.

MADE this *14th* day of *October*, 1998.

JAMES O. C. JONAH,  
*Minister of Finance, Development  
and Economic Planning.*

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