

Financial Regulations

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Legislative History

FINANCIAL PROCEDURE ACT (CHAPTER 109, SECTION 24(1))

FINANCIAL REGULATIONS

Rg 1

REVISED EDITION 1990

(25th March 1992)

[20th April 1990]

PART I

PRELIMINARY

Citation

1. These Regulations may be cited as the Financial Regulations.

Definitions

2. In these Regulations, unless the context otherwise requires —

“Accounting Officer” means —

- (a) a Deputy Attorney-General;
- (b) the Solicitor-General;
- (c) the Auditor-General;
- (d) the Clerk of Parliament;
- (e) the Permanent Secretary of a Ministry;

- (f) the Principal Private Secretary to the President;
- (g) the Chief Executive, Office of the Chief Justice;
- (h) the Principal District Judge (Corporate Services);
- (i) the Chief Executive, Attorney-General's Chambers;
- (j) the Secretary to the Cabinet;
- (k) the Secretary to the Presidential Council;
- (l) the Secretary to the Prime Minister; or
- (m) the Secretary to the Public Service Commission;

[S 167/2021 wef 23/03/2021]

“annual estimates” means the annual estimates of revenue and expenditure for the public service which are presented to Parliament under Article 144(1) of the Constitution;

“Establishment List” means the list laid before Parliament under section 17(2) of the Act;

“officer” means a public officer;

“supplementary estimates” means the estimates of expenditure presented to Parliament under Article 145(2) of the Constitution.

[S 389/99 wef 01/01/1999]

[S 225/2003 wef 01/04/2003]

PART II

ACCOUNTING OFFICERS

Duties of an Accounting Officer

3. Subject to these Regulations, an Accounting Officer shall —

- (a) ensure that proper books and systems of accounts are adopted and maintained in every department of which he is in charge;
- (b) exercise supervision over the receipt of public moneys by the department and, as far as possible, ensure that those moneys are collected punctually;
- (c) account, under the proper classes and items in the annual estimates of revenue or under such new items or in such accounts as may be appropriate, for all public moneys paid or entrusted to him;

- (d) ensure that proper provision is made for the safe-keeping of all public moneys, stores and stamps and valuable documents in the department;
- (e) exercise supervision over the department and the officers attached thereto, and take precautions, by the maintenance of checks, including surprise inspections, against any fraud, embezzlement or negligence;
- (f) exercise supervision over the expenditure of public moneys by the department by taking care that no payment of any public money is made without proper authority expressed or referred to in the voucher relating to such expenditure, and, where there is any apparent extravagance in the expenditure of any public money by the department or an apparent deficiency in the provision for a charge owing to the exhaustion or absence of the appropriate fund for the charge, report the extravagance or deficiency in writing to the Treasury; and
- (g) promptly charge all payments of public moneys by the department to the appropriate heads and subheads or accounts.

Irregularity in accounts

4. The Accountant-General or an Accounting Officer shall report to the Treasury any material irregularity in a public account of which he is aware.

Responsibilities of Accounting Officer

5.—(1) An Accounting Officer shall be personally responsible for —

- (a) the due performance of the financial duties of every department of which he is in charge and of the officers attached to the department;
- (b) the proper collection and custody of all public moneys receivable by the department or by any officer attached to the department; and
- (c) the accuracy of the accounts rendered by the department or under the authority of any officer attached to the department.

(2) No officer may be relieved from a duty imposed on him by the Act or these Regulations by delegating the performance of that duty to a subordinate when the officer should have performed the duty himself.

(3) The responsibility of the Auditor-General for the examination of public accounts and finances and of reporting any irregularity therein shall not absolve an officer from the latter's responsibility of complying or securing compliance with any instruction issued by the Treasury or an Accounting Officer of the department to which the officer is attached.