

CHAPTER 262B

PUBLIC FINANCE MANAGEMENT ACT

• Act • Subsidiary Legislation •

ACT

Act No. 27 of 2007

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CHAPTER 262B
PUBLIC FINANCE MANAGEMENT ACT

An Act to provide for the proper management and control of public money, public property and the control of other resources, and to provide for matters connected therewith and incidental thereto.

[Act No. 27 of 2007.]

[1st July, 2008.]

PART I

Preliminary

1. Short title

This Act may be cited as the Public Finance Management Act.

2. Interpretation

In this Act—

“Accountant-General” means the public officer appointed to the post of Accountant-General under the direction of the Permanent Secretary;

“accounting officer” means a public officer designated as such under section 8;

“advance warrant” means an advance warrant referred to in section 36;

“annual estimates” means the annual estimates of revenue and expenditure, both recurrent and capital;

“appropriation” means a sum voted to meet the estimates of expenditure in a financial year by an Appropriation Act or a Supplementary Appropriation Act and, where the context requires, includes a sum deemed under this Act to be paid pursuant to an appropriation, and the term “appropriate” shall have a corresponding meaning;

“Appropriation Act” means an Act of Parliament the purpose of which is an appropriation of public revenues pursuant to section 77(2) of the Constitution, Chapter 128A;

“collector of revenue” means any person responsible for collecting money, securities or other negotiable instrument for or on behalf of Government;

“Consolidated Fund” means the Consolidated Fund established pursuant to section 75 of the Constitution;

“Consolidated Fund General Service Account” means the Consolidated Fund General Services Account established by section 15;

“Contingencies Fund” means the fund established by section 32;

“department” includes a non-ministerial department of Government, a ministerial department of Government and a unit of Government;

“deposit” means a deposit referred to in section 45;

“Development Programme Account” means the Development Programme Account established pursuant to section 15;

“Director of Audit” means a public officer whose office is created and defined in section 87 of the Constitution;

“expenditure Vote” means a sum appropriated to a service authorised by an appropriation Act;

“financial instructions” means the financial instructions issued by the Accountant-General pursuant to section 7(2)(e);

“Government property” means all chattels including property in the possession or under the control of the Government;

“imprest” means a sum of money in cash that is held under an imprest warrant;

“imprest warrant” means a warrant referred to in section 37;

“Minister” means the Minister responsible for finance;

“Ministry” means the Ministry with responsibility for finance;

“negotiable instruments” includes a cheque, a draft, a traveler’s cheque, a bill of exchange, a postal note, a money order or any other similar instruments;

“Permanent Secretary” means the Permanent Secretary of the Ministry for the time being responsible for finance;

“prescribed” means prescribed by Regulations;

“Public Accounts” means the accounts referred to in section 54;

“Public Accounts Committee” means the committee appointed pursuant to the relevant Standing Orders of the House of Representatives;

“public body” means a statutory body, a Government company or any company under the supervision or control of Government;

“public money” means—

- (a) money in the custody or under the control of the Government;
- (b) money held, whether temporary or otherwise by a public officer in his or her official capacity, whether alone or jointly with any other person whether or not that person is a public officer,

including such money that is held on trust for, or otherwise for the benefit of, a person other than the Government;

“public officer” has the meaning assigned to it under the Constitution;

“public property” means—

- (a) property in the custody or under the control of the Government;
- (b) property in the custody or under the control of any person acting for or on behalf of the Government in respect of the custody or control of the property;

“receiver of revenue” means the Accountant-General or any public officer designated by him or her for the purpose of receiving monies, securities or other financial instruments collected by collectors of revenue;

“securities” means bonds, debentures, promissory notes, treasury bills and other documents evidencing debts and includes documents commonly known as securities;

“special fund” means a special fund referred to in section 43;

“statutory body” means a corporation established by an Act, all of the members of which, or all of the members of the board of management, board of directors or governing board of which, are appointed by—