

Public Finances (Management)

PART V. - BUDGETARY CONTROL.

24. ADJUSTMENT OF APPROPRIATION AS BETWEEN SERVICES.

Where there is insufficient appropriation to meet expenditure incurred for a particular service, the Minister may direct the re-allocation of any unexpended appropriation provided that -

- (a) the total of re-allocation shall not exceed a sum specified for the purpose in an Act of the Parliament; and
- (b) the re-allocation is within the budget for general public services or the development budget and is not partly within the budget for general public services and partly within the development budget.

25. ADJUSTMENT OF APPROPRIATION FOR NEW SERVICES.

Where there is insufficient or no appropriation to meet expenditure for a particular service, the Minister may direct the allocation of additional appropriation from the Secretary's Advance, provided that the total additional appropriation so allocated does not exceed the aggregate of the net appropriation for the Secretary's Advance and appropriations transferred from services from time to time.

26. DELEGATION.

(1) The Minister may, by instrument under his hand, delegate to the Departmental Head of the Department responsible for financial management all or any of his powers under Section 24.

(2) Where the Minister has exercised his power of delegation under Subsection (1), the Departmental Head of the Department responsible for financial management may, by written instrument, delegate to a Departmental Head or to Departmental Heads all or any of the powers delegated to him under Subsection (1) (other than the power of sub-delegation).

(3) A delegation under Subsection (1) or (2) may be made subject to such conditions as the delegator thinks fit.

27. LAPSING OF RECURRENT APPROPRIATIONS.

Subject to Section 34, unless the contrary intention appears in any law by or under which the appropriation was made, all recurrent appropriations out of the Consolidated Revenue Fund made in respect of a fiscal year lapse at the end of that fiscal year.

28. CERTAIN AMOUNTS DEEMED TO HAVE BEEN APPROPRIATED.

(1) Moneys recovered in respect of services in the same fiscal year for which the expenditure for those services was authorized, are deemed to be appropriated for the services of that fiscal year.

(2) Where it is proposed by a schedule to an Act appropriating a sum for the purposes of a fiscal year that moneys of a specific description that are received may be

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credited to an item, subdivision or division in the schedule, an amount equal to the total of the moneys of that description received in that fiscal year shall be deemed to have been appropriated for the purposes and services referred to in that item, subdivision or division, as the case may be.

29. WARRANTS FOR ISSUE AND EXPENDITURE OF PUBLIC MONEYS.

(1) The Minister may, by warrant, authorize the Departmental Head of the Department responsible for financial management to issue warrant authorities authorizing the expenditure of moneys from the Consolidated Revenue Fund for the purpose for which those moneys were appropriated or charged or were deemed to have been appropriated or charged.

(2) A warrant issued under Subsection (1) may limit the amount of moneys to be expended from the Fund if, in the opinion of the Minister, financial exigencies or the public interest so require.

30. LAPSE OF CERTAIN WARRANTS.

Subject to Section 34, all warrants relating to recurrent appropriation lapse at the end of the fiscal year in which they were issued.

31. WARRANT AUTHORITIES.

(1) Subject to Subsection (2), no public moneys shall be committed or expended except as authorized by a warrant authority within a fiscal year.

(2) Subsection (1) does not apply to payments from the Trust Fund.

(3) Notwithstanding the issue of a warrant authority, if in his opinion financial exigencies or the public interest so require, the Minister may limit or suspend any expenditure with or without suspension of the authority.

(4) Subject to Section 34, all warrant authorities lapse at the end of the fiscal year in which they were issued.

32. APPROVAL OF REQUISITIONS.

(1) The Departmental Head of a Department may appoint officers to approve requisitions for the expenditure of moneys in the Department for which he is responsible in accordance with a warrant authority and may specify conditions for the exercise of that approval.

(2) The Minister may appoint designated officers to approve variations to contracts as regards time, price or other conditions within such limits as are specified in the Financial Instructions.

(3) An officer appointed under this section who wilfully refuses or neglects to

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comply with the provisions of this section is guilty of an offence under Section 112.

(4) A Departmental Head in relation to the Department of which he is Head may appoint Financial Delegates to approve expenditure in accordance with a Cash Fund Certificate.

33. PAYMENT OF ACCOUNTS.

No account shall be paid unless the payment has been authorized by an officer appointed to do so by the Departmental Head of the Department for which he is responsible.

34. TRANSFER TO TRUST ACCOUNTS OF ADVANCES OF GOVERNMENT CONTRIBUTIONS TO DONOR-FUNDED PROJECTS.

Advances of Government contributions to donor-funded projects shall be transferred to Trust Accounts in accordance with the provisions of Financial Instructions.

(Section 34 amended by No.14 of 1998).