

L.N. 185 of 2007

**FINANCIAL ADMINISTRATION AND AUDIT ACT
(CAP. 174)**

**General Financial Regulations (Amendment) (No. 2)
Regulations, 2007**

IN exercise of the powers conferred by subarticle (1) of article 4 of the Financial Administration and Audit Act, the Prime Minister and Minister of Finance has made the following regulations:-

1. The title of these regulations is the General Financial Regulations (Amendment) (No. 2) Regulations, 2007 and they shall be read and construed as one with the General Financial Regulations, 1966, hereinafter referred to as “the principal regulations”. Citation.
L.N. 40 of 1966.

2. For regulation 62 of the principal regulations there shall be substituted the following:- Substitutes
regulation 62 of
the principal
regulations.

“62. The accounting officer concerned shall be responsible to verify that the incidence of charge is correct, that the payment will not cause an excess on the provision authorized for the service, that adequate information has been given on the voucher on the nature of the services rendered or the supplies delivered, and that the certificate has been signed by the proper officer.”.

3. For regulation 63 of the principal regulations there shall be substituted the following:- Substitutes
regulation 63 of
the principal
regulations.

“63. (1) (a) Before authorizing payment, the Accountant General may verify that the safeguards in article 62 have been complied with, and if it appears to him that any payment voucher is drawn up for a service not included in the estimates or that it is in excess of the authorized provision for the service, or that it is in any way inaccurate or incorrect, he shall withhold payment and return the voucher to the department concerned.

(b) The selection of payments for verification purposes shall be at the discretion of the Accountant General who shall also reserve the right to conduct verifications as and when required, without prior notice to accounting officers.

(2) During the verification process, authorized public officers duly delegated by the Accountant General, may conduct on the spot verifications of payments being processed and other

payments already processed and paid. These authorized officers shall have a right of access at all times to the department's accounting records, accounts and vouchers and shall be entitled to request from the accounting officers such information as they think necessary for the performance of their duties. The information may also be transmitted in either hard or soft copy as deemed suitable by the delegated officer.

(3) It shall be the duty of every officer assigned to conduct verifications, to immediately disclose to the Accountant General, any form of conflict of interest he may have in any verification, whether such conflict is direct or indirect, and refrain completely from involving himself in that particular case.”.

(4) If it appears at any stage during the conduct of the verification that the payment is unauthorized, the accounting officer concerned shall be held responsible to recoup funds. In such an event, the Accountant General shall report to Government of this finding.”.