

Parliamentary  
Service  
Commission

December

2018

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To regulate the financial management of Parliament in a manner consistent with its status in terms of the Constitution in order: to ensure that all revenue, expenditure, assets and liabilities of Parliament are managed economically, effectively, efficiently, equitably, ethically and transparently; to provide for the responsibilities of persons entrusted with financial management in Parliament; to provide financial management norms and standards for provincial legislatures; and to provide for matters connected therewith.

Finance &  
Accounting  
Manual

**OVERVIEW**  
**About Parliament**

**Organisational and Management Structure**

As a consequence of the purpose of this policy, the following diagram which represents the structure of the Parliamentary Service focuses mainly on the finance and administration functions of Parliament.



## 1. GENERAL

### Purpose of the Manual

This document serves to provide guidance on all financial matters ranging from accounting and internal controls (control policies and control procedures) to the final preparation of financial statements. It is intended that due processes, relevant principles and appropriate internal controls will be applied to related issues according to best practice.

### Uses

The policies in this document can be used to achieve the following objectives:

- ⇒ Establish clear reporting lines and a hierarchy of authority so that employees in the Finance Department and the Parliamentary Service as an entity will have an understanding of their roles which will help them abide by the rules and regulations of the organisation.
- ⇒ Establish policies that will be followed on all issues of internal controls.
- ⇒ Set out accounting and other procedures in relation to the following<sup>1</sup>:
  - ✓ Budgets;
  - ✓ Disbursement of funds acquired;
  - ✓ Reconciliations;
  - ✓ Recognition of income and expenditure;
  - ✓ Financial statements;
  - ✓ Other financial issues.

### Mandate

Part VII of the Public Financial Management Act of 2016, the Constitution of Sierra Leone Act No. 6 of 1991, and the Parliamentary Service Act of 2007 require the Parliamentary Service to record and keep books of Accounts and to prepare Financial Statements for each financial year which should show a true and fair view of the position of the Parliamentary Service and of its result (surplus or deficit) for that year. In line with this provision, the department thus has the responsibility of

- ⇒ Selecting suitable Accounting Policies and apply them consistently;
- ⇒ Making judgments and estimates that are reasonable and prudent;
- ⇒ Stating whether applicable Accounting Policies have been followed, subject to any material departure disclosed and explained in the Financial Statements;
- ⇒ Preparing the Financial Statements on a going concern basis unless it is inappropriate to presume that the Parliamentary Service Commission will continue its activities.

Finance officers in Parliament Finance Department shall be responsible for financial accounting which is mainly to ensure that the financial statements are prepared within an applicable financial reporting framework (IFRS's), using generally accepted accounting practices (GAAP) and in line with the above stated requirements such that all payments made by Parliament are accurate and properly recorded. The individual shall also be responsible for the following:

- ⇒ Recommending changes to the organisation's accounting policies and practices whenever appropriate.
- ⇒ Implementing approved accounting policies and generally accepted accounting principles.
- ⇒ Preparing annual, interim and monthly financial reports accurately and promptly.
- ⇒ Preparing other management reports.
- ⇒ Responding to internal and external auditors' queries.
- ⇒ Recommending in-service training of the organisation's staff on accounting functions.<sup>2</sup>
- ⇒ Ensuring that payments are requested for by authorised persons and that the authorised payments are within their authorisation and approval limits.
- ⇒ Ascertaining that any payment by Parliament is duly supported by appropriate documents and within the approved Parliament budget, and the cheque/pay instrument is signed by the Parliament's authorised signatories<sup>3</sup>.
- ⇒ Ensuring that source documents/vouchers in support of the Parliament's payments are filed systematically and are easily retrievable for examination by both the internal and external auditors.

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<sup>1</sup> Please note that this list is not exhaustive and it will require the professional competence and judgment of the relevant parties to deal with issues not covered in this policy document.

<sup>2</sup> This function is subject to further considerations of organisation capacity and capability.

<sup>3</sup> Appendix for list of authorised signatories and approval limits...

- ⇒ Advising the Accountant General's Department on effecting the payment of salaries, allowances and other emoluments to Parliament staff.
- ⇒ Ensuring the preparation of the following monthly schedules:
  - ✓ 5.5% withholding tax deduction from suppliers and contractors
  - ✓ Income tax deductions (PAYE) analysis (when the need arises)
  - ✓ NaSSIT contributions analysis (when the need arises)
  - ✓ Daily expenses (cash and cheque) analysis

## **2. RESPONSIBILITIES OF OFFICE OF THE CLERK OF PARLIAMENT**

The Office of the Clerk of Parliament (or their designated representatives) shall:

- a) exercise oversight responsibility over the work of the Heads of Departments of the Parliamentary Service;
- b) authorise and approve all expenditures and imprests unless otherwise delegated in writing;
- c) authorise and approve all transfers of funds from one bank account or office to another, if applicable;
- d) ensure, in accordance with Section 2 (a) above, that:
  - (i) annual estimates are prepared and submitted for approval to the appropriate Budget and Finance Committee;
  - (ii) income is collected in accordance with the approved/revised estimates;
  - (iii) expenditure is kept within the approved and revised (if applicable) estimates;
  - (iv) the offices' surplus funds are prudently applied on the recommendations of a Disbursement Committee set up by the Parliamentary Service, as approved by the Commission;
  - (v) the summary of decisions of the Commission and its Committee are appropriately circulated for implementation;
  - (vi) Audit Committee is established to review draft internal and external audit reports before the final reports are issued;
  - (vii) the final internal and external audit reports are presented to the appropriate Committee for consideration;
  - (viii) audit queries and recommendations as agreed by the Audit Committee are promptly addressed and implemented;
  - (ix) External Auditors fees are negotiated as required by Law.

## **3. DUTIES OF HEAD OF FINANCE DEPARTMENT**

- a) The Head of Finance Department shall:
  - (i) control and supervise the work of the accounting staff in their respective functions;
  - (ii) ensure that proper books of account and records relating thereto are kept correctly and up-to-date;
  - (iii) ensure prompt collection and banking of Parliamentary Service revenue (if any);
  - (iv) bring into account promptly under proper heads, sub-heads and accounting codes all monies received by the office;
  - (v) ensure that statutory debts owed by the Parliamentary Service are promptly paid and that debts owed to the Parliamentary Service are promptly collected or otherwise written off with the prior authorisation and approval of the Parliamentary Service and the Commission;
  - (vi) ensure that all disbursements of Parliamentary Service funds are properly authorised and approved, and promptly charged against the proper heads and sub-heads of expenditure lines;
  - (vii) produce, when required by the Office of the Clerk of Parliament or their designated representative or the Commission; Internal Auditor or External Auditors, all books, records, vouchers and/or cash in their charge;
  - (viii) ensure that monthly summary of cash receipts and payments are prepared promptly;
  - (ix) ensure that the imprest authorised to be held at any point in time is not exceeded;
  - (x) report any apparent defect in the accounting system or any apparent waste or extravagance in expenditure which may come to their notice.
  - (xi) ensure that the accounting system laid down is properly maintained, and make suggestions for improvements that can be made in order to produce greater economy, effectiveness, efficiency, equity and ethics;
  - (xii) prepare annual estimates accounts;
  - (xiii) institute and maintain a proper system of Budgetary Control System to ensure that expenditure is incurred in accordance with the approved and revised estimates.<sup>4</sup>

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<sup>4</sup> The balance of an appropriation made for a financial year which remains unexpended at the end of the financial year shall lapse.

- (xiv) ensure that an effective system of internal checks is in force and that procedures laid down in these instructions are followed;
- (xv) serve as a member of the Procurement Committee;
- (xvi) advise the Office of the Clerk or their designated representative on the financial implications of all transactions with financial matters;
- (xvii) ensure that all Parliamentary Service cheques and/or e-payment schedules are signed in accordance with procedures approved by the appropriate authority;
- (xviii) prepare annually draft final accounts for audit;
- (xix) ensure that all claims on the Parliamentary Service are pre-audited before payment is made;
- (xx) deal with any financial matters referred to them by the Office of the Clerk or their designated representative;
- (xxi) ensure that proper arrangements are made for the safe custody and banking of cash as well as safe custody of value books, property and stores;
- (xxii) exercise strict supervision over all officers entrusted with the receipt and disbursement of money by instituting frequent and efficient checks to minimise the occurrence of embezzlement, fraud or other irregularities.

b) The Head of Finance (Development Partners)

In addition to the duties spelt out in Section 3 (a) above as they relate to Development Partners, the Head of Finance

- (i) shall prepare accounts and statements in accordance with the requirements of those Development Partners;
- (ii) shall periodically organise meetings with staff of the Finance Department for the purpose of discussion of matters relating to finance generally;
- (iii) shall, in collaboration with the Internal Audit, ensure that the Financial & Accounting Instructions are reviewed periodically.

#### 4. BUDGET

a) Preparation of Budget

- (i) The Head of Finance shall prepare draft estimates of revenue and expenditure for each financial year in consultation with the Office of the Clerk of Parliament (or their designated representative) of Parliament and other Departments.
- (ii) The Draft Estimates shall be presented to a Management Budget Committee for consideration before it is presented to the Commission's Finance Committee (if one exist) as appropriate by the Office of the Clerk (or their designated representative) of Parliament.

b) Divisional/Departmental Budgets and Master Budgets

In order to implement an effective budgetary control system for the purpose of controlling cost, every department and office of the Parliamentary Service and the Commission shall have:

- (i) a Budget for every Division/Department that can form a suitable cost centre and
- (ii) a Master Budget which will be the summary of all Divisional/Departmental budgets for the Parliamentary Service and the Commission. The Parliamentary Service and the Commission shall have a Cash Budget to give the Management an idea of the cash flow position of the Parliamentary Service and the Commission during the budget period.

c) Approval of Budget

- (i) The Budget and the Finance Committee as appropriate shall consider the estimates submitted and may either approve or disapprove.
- (ii) Where for one reason or the other the budget is not approved before the commencement of the financial year for which it is intended, the Office of the Clerk (or their designated representative) of Parliament may incur recurrent expenditure at the rates in force at the end of the previous financial year unless contrary directives are issued by the Budget and Finance Committee as appropriate and may collect any income which is authorised by or under the provisions of the Convention established by the Parliamentary Service and the Commission. Also, any uncompleted works for which estimates are being submitted for approval may be continued and expenditure incurred thereon up to the amount requested in such estimates.

- (iii) The draft budget for each Department shall be in two parts as follows:
  - i) Summary of estimates of Income (if any) and Expenditure;
  - ii) Estimates of Income (if any) and Expenditure under the various heads and sub-heads.
- (iv) Each part shall include the following details:
  - i) Revised estimates for the previous year
  - ii) Actual income and expenditure for the previous year
  - iii) Approved estimates for the current year
  - iv) Revised estimates for the current year
  - v) Estimates for the ensuing year.

## 5. CONTROL OVER EXPENDITURE<sup>5</sup>

- a) Authority for Expenditure – The basic authority for expenditure is the authorised Annual Budget as approved by the Budget Finance Committee, as appropriate.
- b) Excess Expenditure – Expenditure in excess of the approved Budget is normally not permitted. However, where the Office of the Clerk (or their designated representative) of Parliament considers it necessary to apply for authority to meet an over-expenditure on the head of an estimate, they may do so to the appropriate committee. Such application can only be considered when it can be shown to the satisfaction of the Budget and Finance Committee as appropriate that:
  - (i) approval of the over-expenditure is considered necessary and in the interest of the Parliamentary Service and the Commission;
  - (ii) the need is so urgent that provision cannot be delayed until the next annual budget is approved;
  - (iii) the need could not have been foreseen when the current Annual Budget was prepared;
  - (iv) it is consistent with the overall mission and vision of Parliament.
- c) The Office of the Clerk (or their designated representative) of Parliament, in consultation with the Chairman of Commission or Chairman of Parliament Finance Committees, may (in writing request for re-allocation) re-allocate funds from one Expenditure head or sub-head to another head or sub-head.. Re-allocation shall be by the system of Virement Warrant (**Form...**).
- d) Financial Liability of officers – Officers who authorise payments from funds or heads of account which have been exhausted may be held personally responsible and may be surcharged, unless satisfactory reasons are given for doing so.

## 6. CLASSIFICATION OF EXPENDITURE

Every charge to expenditure should be classified strictly in accordance with the approved and revised budget and every vote should be applied only to the purpose for which it was intended, except where virement is authorised.

## 7. PAYMENTS

- a) **General** – Control over expenditure shall be exercised by the Office of the Clerk of Parliament or such officers as they may so delegate.
- b) **Authorisation of Expenditure** – On the advice of the Head of Finance, the Office of the Clerk of Parliament or such Staff as they may so delegate shall authorise expenditure as set out in the approved estimates.
- c) **Authorisation of Payment** – It shall be the duty of the Head of Finance to ensure that:-
  - (i) A payment request is raised for each payment and must be approved by the Head of the Department requesting and forwarded to the Head of Finance who shall advise on the availability of funds for that purpose. If funds are available and adequate for the purpose, the Head of Finance shall then advise appropriately and forward to the Office of the Clerk of Parliament or such Staff as they may so delegate shall authorise expenditure as set out in the approved estimates for final approval;
  - (ii) payment is in respect of goods, services and works budgeted for in the approved estimates or approved revision thereof;
  - (iii) the Parliamentary Service and the Commission’s regulations on purchasing procedures and payment for services have been applied to all transactions;

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<sup>5</sup> Control of Expenditure shall be the responsibility of the Parliamentary Service Commission and every Staff of the Parliamentary Service.

- (iv) the service specified has been duly performed;
  - (v) prices charged are in accordance with the terms of contract or approved scales or are fair and reasonable according to local rates and practices;
  - (vi) computations and castings are arithmetically correct;
  - (vii) the person/persons named on the voucher is/are the ones/those entitled to the payment.<sup>6</sup>
- d) **Payment Requests/Vouchers** – All payment entries in the Accounts must be vouched for on the prescribed forms.
- (i) Requests/vouchers shall be made out in favour of **persons**, groups, organisations etc. to whom the money is due. (**Forms ..., ... and ...**).
  - (ii) Separate requests/vouchers shall be used in the payment of different services.
  - (iii) All requests/vouchers shall contain full particulars of each service rendered, to enable them to be checked without reference to any other document. In addition, the originals of relevant supporting documents such as activity initiation, **Local Purchase Orders, Goods Received Notes, Invoices**, etc., shall be attached to the payment voucher, with copies filed away, where necessary.
- e) **Preparation of Payment Requests/Vouchers** – The following rules shall be strictly observed in the preparation of payment requests/vouchers:-
- (i) Requests/vouchers shall be made out in ball point pen or electronically generated and in duplicate. All copies must be legible. The total on all requests/vouchers shall be written in words as well as in figures. The duplicate copy of the payment voucher or payment advice shall be given to the payee, while the original copy is filed in the Payments Division of the Finance Department.
  - (ii) No erasures of any kind, whether in type-script or manuscript, shall be allowed.
  - (iii) A single thick horizontal line shall be drawn immediately before and immediately after the amount being paid, where it appears in figures.<sup>7</sup>
- f) **Signing of Payment Requests/Vouchers**
- (i) The authorisation and passing of payment requests/vouchers shall be the sole responsibility of the Finance Department.
  - (ii) The original payment requests/voucher shall be signed in ball point pen by the Certifying Officer. Copies shall be initialled or stamped.
  - (iii) Both the original and duplicate copies shall be clearly marked as such. Only the original copy of a payment voucher shall be used to support a payment.
- g) **Alteration of Payment Requests/Vouchers** – Major alterations as to the name of the payee and the amount on a request/voucher, whether in words or in figures, are not permitted. A new voucher shall be prepared, instead. Minor alterations may however be made, supported by the full signature of the Officer passing the voucher. Under no circumstances shall erasures be made by means of correction fluid, eraser, etc.
- h) **Identification of Payees** – Payments shall be made only to the persons named on the vouchers or their properly authorised representatives. Paying Officers must satisfy themselves that the person claiming the payment is the person authorised to receive the amount.
- i) **Where Witness is Necessary** – Where a payee is illiterate, their marks must be witnessed by a literate staff of the Parliamentary Service other than the paying officer. A description of the witness e.g., name, rank, title, etc., must be given on the request/voucher.
- j) **Payments to Legal Representatives** – Where payments are made to legal representatives, an introduction such as Powers of Attorney, Letters of Administration, etc. shall be required to be presented to the Head of Finance for inspection and certification that they have been seen and attached to the request/voucher.

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<sup>6</sup> It is the responsibility of the Finance Officer (Sub Accountant) passing a voucher for payment to ensure that the stipulations in (v) and (vi) are complied with.

<sup>7</sup> Note: all amounts in Payment Vouchers must correspond with the amounts stated on the Payment Requests for such payment.

- k) **Payment to Corporate Bodies** – In the case of a firm, an acquaintance or a representative shall be accepted on the receipt of a letter authorising payment to the representative named whose specimen signature must be given. Payment shall be settled by means of cheques **or any other approved mode of payment** (cash payments to corporate bodies are completely prohibited).
- l) **Payment by Cheques** – Where payments to members of the public must be made by cheques, the cheques must be crossed ‘not negotiable’. The Head of Finance is permitted to use their discretion and advise the Office of the Clerk of Parliament in cases of emergency to open cheques for encashment. But this procedure shall require proper identification of the payee by a confirmed member of staff.
- m) **Stamping of Paid Requests/Vouchers** – Immediately after payment has been made, the paying Officer shall stamp the original requests/voucher and all copies, invoices or other supporting documents ‘PAID’.
- n) **Loss of Payment Requests/Vouchers** – This is totally unacceptable. However, in the event that a payment requests/voucher is reported lost, prompt investigation must be carried out. It must be established immediately whether or not payment has been made or whether the cash drawn is still on hand. If a loss or fraud has occurred, a report shall be immediately lodged with the Office of the Clerk (or their designated representative) of Parliament as appropriate, who would direct on the follow-up action to be taken.
- o) **Movement of Payment Vouchers** – All payment vouchers must be duly signed for in a register opened for that purpose before they are removed from the Cash Office or Vouchers Section in the Finance Department.

## 8. TOURING AND DUTY ADVANCES

### a) Retirement of Advances

- (i) An advance for expenses such as hotel, transport, and seventy-five per cent (75%) of the subsistence allowance to be incurred while on Parliamentary Service and Commission’s business may be approved by the Office of the Clerk of Parliament to a Parliamentary Service employee. (See Form... for a specimen Touring Advance Voucher).
- (ii) Such an advance shall be debited against the personal account of the officer concerned and must be cleared by them immediately on their return from the tour or on completion of the duty.
- (iii) If 14 days after their return from the tour or completion of the duty they have not accounted for the advance, the amount shall be recovered in full from their salary.
- (iv) In any case, no further touring or duty advance shall be approved for an officer until they have accounted for any previous advance.
- (v) Where the advance has been collected but not immediately utilised for whatever reason, the amount shall be paid back to Parliamentary Service and the Commission coffers.
- (vi) A pre-carbonised Expense Statement, supported by receipts or other documentary evidence, shall be submitted for the approval of the Office of the Clerk (or their designated representative) of Parliament or other appropriate officer (Form...). Thereafter, the officer shall refund the any unspent balance immediately.

### b) Travel Authorisation Form

- (i) Any staff travelling on duty tour shall complete a *pre-carbonised* Travel Authorisation Form which shall be approved by the Office of the Clerk (or their designated representative) of Parliament as the case may be (**Form...**).
- (ii) The Form shall be completed in duplicate. The original shall be used for the granting of the advance and the duplicate attached to the Expenses Statement.
- (iii) A staff may not overstay their period of travel except in the case of emergency. In the latter case, approval by the Office of the Clerk (or their designated representative) of Parliament shall be obtained retrospectively.

## 9. IMPREST

- a) Definition – The term Imprest, as used in these Instructions, shall mean a standing imprest which may be replenished from time to time during the Financial Year concerned after submission of a statement of account to the Head of Finance for replenishment or reimbursement.

- b) Types of Imprest
- (i) Main Office Imprest – The Finance Division/Department of the Parliamentary Service shall maintain an imprest (float) in its Cash Office (for the purpose of convenience, the Office of the Clerk shall be used for safe keeping of the Parliamentary Service Safe) to meet minor expenses below cheque writing levels. This is to be known as the Main Office Imprest. *An imprest float of (amount to be determined by the Executives) shall be set for the purpose.* Please note that ‘Separation of Duties’ as a means of reducing the risk of misuse of petty cash shall form a key aspect of petty cash administration and expenses paid out of petty cash must be retired on a daily basis (daily petty cash closing). This shall be the responsibility of an Accounts Clerk and a Sub-Accountant, and shall be supervised by the Head of Finance or their designated person. The Accounts Clerk and the Sub Accountant shall ensure that amount previously received from the Parliamentary Service are fully retired (with ‘valid’ supporting documents) before asking for reimbursement for further petty cash transactions.
  - (ii) Special Imprests – Special Imprests may be created as appropriate on the approval of the Office of the Clerk (or their designated representative) of Parliament for some service Departments/Staff e.g. Transport, Purchasing, Maintenance, Medical, Administration Departments, etc.
- c) Procedures for Main Office Imprest
- (i) Applications for Main Office Imprest shall be made by the Finance Department to the Office of the Clerk (or their designated representative) or by Staff duly authorised to act on their behalf as applicable and should show the amount required.
  - (ii) The level of imprest and the cash amount payable per request/voucher out of the imprest shall be reviewed from time to time as appropriate.
  - (iii) All payments from the main imprest shall be authorised and supported by verified and approved payment requests/vouchers which shall be filed serially and posted into the main Petty Cashbook.
  - (iv) **The imprest holder** (usually different from the officer raising request for imprest payments) shall keep a petty cashbook and record therein all receipts and payments.
  - (v) All imprest payments shall be supported by payment requests and payment vouchers in one of the prescribed forms which shall be properly raised and duly receipted after payment has been made.
  - (vi) Receipts/Vouchers shall be classified into heads and sub-heads of approved estimates and the imprest holder shall retain a copy of each request/voucher.
  - (vii) Entries shall be made in the cashbook **on the day of the transaction** and shall show full particulars of each receipt and payment.
  - (viii) The cash book shall be regularly certified and ruled off and the cash on hand regularly checked by **a Senior Staff of the Department.**
  - (ix) The cash in hand as shown by the cashbook shall be regularly reconciled with the imprest statements and the reconciliation statements duly certified by a Senior Staff.
  - (x) All imprests shall be reimbursed and the amount reimbursed brought into the accounts immediately.
  - (xi) Imprest cash shall be kept separately from other moneys at all times. Where an imprest holder is also a revenue collector for the Parliamentary Service, it must be understood that the imprest cannot be replenished from revenue collected by the imprest holder.
  - (xii) Imprest Holders shall keep their monies in safes allocated to them, but kept in the Office of the Clerk of Parliament (or an appropriate office) and shall be different from the staff processing documents for imprest payments.
  - (xiii) The duty of maintaining the imprest cash and the cashbook shall be delegated to a responsible staff. The delegated staff must also be conversant with the book-keeping procedure for posting and balancing the cashbook.
  - (xiv) No payment shall be made out of imprest if the amount is greater than (amount to be determined), cheque payment shall be made instead.
- d) **Responsibilities of Imprest Holders** – Imprest holders must duly observe all regulations regarding the control of expenditure and the disbursement of the Parliamentary Service and the Commission’s money. They are responsible for the correctness of vouchers signed by them and the early submission of paid vouchers for reimbursement. Imprest shall be used only for the purpose for which it was intended.
- e) **Reimbursement of Main Imprest** – To obtain reimbursement of amounts paid from an imprest, the holder shall submit properly certified and receipted payment vouchers for the amount expended to the Head of Finance Department which issued the imprest. The Head of Finance Department shall ensure that:

- (i) The vouchers are classified under the expenditure heads concerned and not to imprest.
  - (ii) The replenishment of the imprest does not exceed the amount of the expenditure vouchers submitted.
  - (iii) Replenishment of amounts paid from imprests is effected before the entire imprest amount is exhausted.
- f) **Reimbursement of Special Imprest**
- (i) Like the main imprest, the special imprest shall be re-imbursed before the imprest amount is exhausted.
  - (ii) Re-imburement shall be made against statements rendered on the appropriate imprest forms, supported by receipts for the expenses incurred.
  - (iii) Only the amount spent shall be reimbursed to bring the imprest amount to its original level.
  - (iv) No cashbooks shall be kept by Special Imprest Holders. **Instead, a Register shall be kept.**
- g) **Retirement of Imprests** – All standing imprest must be retired on or before the 31st December of the Financial Year in which they are given. Retirement shall be effected by the production of vouchers and/or cash for the full amount of the imprest.
- h) **Inspection of Imprest Account** – The accounts of imprest holders are subject to inspection by the Head of Finance Division/Department, Head of Internal Audit and the Parliamentary Service and the Commission’s External Auditors.

## 10. BANK ACCOUNTS AND CHEQUES

The bank accounts of the Parliamentary Service Commission shall be maintained in accordance with the requirements of the Laws of Sierra Leone.

### a) Authority for Opening a Bank Account

An official Bank Account may not be opened unless authorised by the appropriate Finance Committee and approved by the Executives. Each approved account shall be maintained under an official designation.

### b) Authorised Signatories and Specimen Signatures

The Head of Administration (or their designated representative) shall provide the banks with certified specimen signatures of the staff authorised to sign cheques/**e-payment schedules drawn on an official bank account of the Parliamentary Service and the Commission** and shall advise on any subsequent changes in signatories.

Notification to the bank for any changes in respect of staff authorised to sign cheques on behalf of the Parliamentary Service and the Commission must be signed by Head of Administration (or their designated representative) of and Head of Finance. Prompt notification should be given where a staff’s authority to sign cheques is withdrawn. All notifications shall be forwarded under confidential cover and shall be accompanied by certified specimen signatures of the new signatories.

### c) Signing of Cheques/E-Payment Schedules<sup>8</sup>

Each **cheque/e-payment schedule** drawn on the Parliamentary Service and the Commission’s bank account shall be signed by two staff of the Parliamentary Service and the Commission. Senior Staff signing **cheques/e-payment schedules** must ensure that they initial the cheque stubs and the payments requests/vouchers at the same time.

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<sup>8</sup> Signatories to the Parliamentary Service’s cheques shall be Staff not below the rank of Director or its equivalent, unless otherwise approved by the Budget and Finance Committee.

d) Overdrafts

**No bank account of the Parliamentary Service and the Commission may be overdrawn without the prior approval** of the Head of Administration (or their designated representative).

e) Under no circumstance shall private money be paid into the Parliamentary Service and the Commission's bank account nor shall money belonging to the Parliamentary Service and the Commission be paid into a private bank account.

f) All payments above an approved imprest level shall be made by means of cheques or any other approved mode of payment.

g) Reconciliation of Bank Account with Cash Book.

The Head of Finance must ensure that reconciliation for each month is prepared **not later than the 15th of the following month. This duty** must neither be delegated to the cashier nor to the officer who keeps the cash book.

h) Supply of Cheque Books

Every order on a bank for the supply of official cheque books must be signed by the Head of Finance and any other authorised signatory. A cheque register shall be maintained to record all receipts and issues of cheque books.

i) Acceptance of Cheques<sup>9</sup>

(i) All cheques/drafts received shall be made payable to 'The Imprest Account for Parliament' in full and crossed. However, a cheque/draft may be accepted if made payable to the official designation of a Parliamentary Service and the Commission's account. All cheques/drafts shall be crossed, 'Not Negotiable' immediately on receipt, if not already done.

(ii) The Officers responsible for revenue collection shall ensure that:-

- i) the cheque is correctly dated;
- ii) the amounts in words and figures agree;
- iii) the drawer's signature is appended;
- iv) the cheque is not torn or mutilated;
- v) alterations of any kind are covered by the full signature of the drawer;
- vi) a cheque drawn on a branch of a bank situated in a town other than where the cheque will be paid in for collection, must bear the endorsement, 'Imprest Account for Parliament drawer's account', with the full signature/signatures of the drawer/drawers added thereto.

j) Post-dated Cheques: Post-dated cheques shall not be accepted under any circumstances.

k) Personal IOUs and Promissory Notes shall not be accepted under any circumstances.

l) Cheques of Non-Parliamentary Service and the Commission Staff: Under no circumstances shall personal cheques be accepted from **Non-Parliamentary Service and the Commission staff.**

m) Cheques credited to revenue and subsequently dishonoured: Where a cheque which has been credited to revenue is returned dishonoured by the bank, the amount shall be debited to the revenue head and sub-head originally credited. The Head of Finance shall immediately request the Cashier who accepted the cheque to obtain reimbursement from the drawer.

n) Dishonoured cheques

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<sup>9</sup> Cheques not complying with any of the above shall not be accepted.

Bank debits in respect of dishonoured cheques shall be cleared not later than the next business day after receipt of the dishonoured cheque or advice of dishonour from the bank. Under no circumstances may a dishonoured cheque be held as cash.

o) Dishonoured Cheques Register

A dishonoured cheques register shall be maintained and particulars of all dishonoured cheques by the bank shall be entered therein on receipt of such cheques.

p) Care for Cheque Books

All unused cheque books must be locked up in a safe under the control of the Head of Finance. Cheque books in use must also be locked up in a safe overnight and whenever **they are** not being issued. The counterfoils/**duplicates** of all cheque books/**e-payment schedules** must be kept in the Cash Office or in a safe for five years before they may be destroyed. Officers authorised to keep bank accounts are responsible for ensuring that no cheque is extracted from the cheque book for **unauthorised** purposes.

q) Spoiled Cheque

When a cheque is spoiled it must be boldly marked “cancelled” and affixed to the counterfoil.

r) Bank pay-in-Slips

When money is paid to the bank, the bank pay-in-slips in duplicate (or triplicate where applicable) must be analysed as to:-

- i) Cheques/drafts
- ii) Postal/Money Orders
- iii) Notes
- iv) Coins.

The duplicate must be examined to ensure that it bears an acknowledgement of receipt by the bank and that the analysis has neither been altered, added to nor substituted after the lodgement.

## 11. RECEIPT BOOKS

The Head of Finance shall be responsible for the control of the Parliamentary Service and the Commission’s receipt books used in their office. They shall maintain their own **Receipt Books Registers** and will comply with the principles laid down in this chapter in respect of the Receipt Books controlled by them.

a) Printing and Issue of Receipts

- (i) All Departments of the Parliamentary Service and the Commission shall use identical receipt books which will be printed in the form prescribed by these Financial and Accounting Instructions (**Form...**).
- (ii) All **leaflets contained in a receipt book** shall bear printed consecutive numbers and each set in triplicate shall bear the same printed number. The Head of Finance as authorised by the Head of Administration (or their designated representative) are the only Officers authorised to place **an** order with the Parliamentary Service and the Commission’s authorised printers for the supply of receipt books.

On no account shall revenue receipt books be obtained from any printer other than the approved printers. The Head of Finance shall maintain a register of approved printers **which** shall be subject to review annually.

- (iii) All receipt books on arrival from the suppliers shall be carefully checked with the corresponding Local Purchase Order by officers authorised to do so. The Head of Finance shall immediately report to the supplier any error either in the numbering or the quantity supplied and shall at the same time return to him under registered cover or by hand any booklet in which errors have been discovered.

All receipt books received by the Head of Finance shall be taken on charge in a **Receipt Books Register** on the form prescribed (**Form...**). **Receipt Books shall be recorded individually in serial order and strictly issued in that order.** All receipt books issued from the main stocks for use must be recorded in the **Receipt Books Register** by the Receiving Officer, who shall be responsible for ensuring that the books are locked up in a safe at the close of the day and that adequate measures are taken to safeguard them during the day. Cashiers or Officers to whom the books are issued shall be responsible for their safe custody during the day. **Such officers** must ensure that the books are locked up overnight.

- (iv) All monies received in the form of cheque/e-payment, Bank Drafts, Postal/Money Orders, Notes and Coins, shall be covered by the issue of the Parliamentary Service Commission's receipts. Such monies shall be banked intact daily or on the next working day. Under no circumstance shall such monies be used in paying for expenses.
- (v) Revenue receipts for monies received shall be issued in strict serial order and may not be altered in anyway. The receipt book shall be pre-carbonised and printed in triplicate. The duplicates shall always be the carbon copy of the original, which shall be filled in only with a ball point pen. Where a receipt has not been correctly written up, **the entire set** shall be cancelled by writing across the face the word "cancelled" and retained **in the book**. A fresh receipt shall then be issued. The original copy of the receipt shall be delivered to the payer.
- (vi) Unused receipt books shall be returned to the Head of Finance.
- (vii) If an issued receipt is lost and an application is made for the issue of a duplicate, the Head of Finance may issue a certified true copy. Under no circumstance shall a printed receipt be used.
- (viii) The use of a temporary receipt is prohibited.

b) Missing Receipt Books

- (i) Every Staff shall be responsible for the safe custody of receipt books, must investigate any loss immediately and report the particulars to the officer who supplied the books to them. The Staff to whom the loss is reported shall ensure that the investigation is brought to a conclusion and shall submit the report to the Head of Administration (or their designated representative).
- (ii) No lost receipt book or counterfoil may be written off without the authority of the Head of Administration (or their designated representative).
- (iii) Destruction of Obsolete/Unused Receipt Books

The Head of Finance may obtain the permission of the Head of Administration (or their designated representative) to destroy obsolete unused receipt books. **The exercise** must be performed in the presence of Senior Officers, the Head of Administration, the Head of Finance and the Head of Internal Audit **or their delegated** representatives. Destruction shall be effected by total burning. The unused receipts actually destroyed must be carefully listed on a destruction certificate signed by all Officers present during destruction. **The Receipt Books Registers** must also show details of all books so destroyed.

## 12. STORES

- a) **Definition:** Stores shall include all movable properties purchased with the Parliamentary Service and the Commission's funds or otherwise acquired by the Parliamentary Service and the Commission and donations and gifts in the interest of Parliamentary Service and the Commission.
- b) **Classification of Stores:** For the Parliamentary Service and the Commission's accounting purposes, stores shall be of two classes, namely inventory items and non- inventory items.

(i) Inventory Items <sup>10</sup>

Inventory items are inventory which are purchased from time to time and held in the stores for distribution to Divisions/Departments, as and when required.

(ii) Non- inventory Items

Non- inventory items are inventory which are purchased not for general **purpose**, but for a particular work or service on the specific requisition of a Division/Department.

c) Receipt of Stores

(i) In order to create permanent records in offices of the Parliamentary Service and the Commission, all movable properties purchased shall first be received into stores via a Goods Received Voucher (GRV) (**Form...**).

(ii) Non- inventory items shall be dispatched to the user immediately on receipt by means of a Combined Requisition and Issue Voucher (CRIV) (**form...**).

d) Issues of Stores

No issue shall be made from stores unless it is supported by a duly authorised and serially numbered Combined Requisition and Issue Voucher (**Form...**) and that items to be issued are duly received and recorded.

e) Storage According to Classification

Inventory and non- inventory items shall preferably be stored **separately**.

f) Stores Books and Forms of Accounts

(i) Responsibility for the Maintenance of Stores Ledgers

The Head of Finance shall ensure that proper Stores Ledgers, Bin Cards and Inventory Movement Sheets are maintained to record all receipts and issues of Stores. The Stores Ledger shall be maintained at the main section of the Finance Department.

(ii) Use of Stores Ledger

As far as possible, **the same goods shall be recorded in one Ledger and the items arranged in alphabetical order**. The unit of quantity shall be shown and the items taken on charge in that unit. Separate folios shall be assigned to the various items in inventory and the description shall in every case agree with that of the bin card kept in the store. All stores ledgers must be clearly indexed (**Form...**).

(iii) Control of Pages of Stores Ledger

All Stores Ledger folios shall be numbered consecutively. Sheets of loose leaf binders shall be controlled by a register and issued against a signature. The control register shall be maintained by the Head of Finance who will be responsible for ensuring that the loose leaf sheets are pre numbered serially by the printer.

(iv) Entry into Stores Ledger

The stores ledgers or cards shall contain complete records of the receipt and issue of all Stores items.

(v) Unserviceable and Obsolete Inventories

Unserviceable and obsolete stores shall be posted to a separate ledger.

(vi) Balancing of Stores Ledgers

Stores Ledgers shall be balanced at the end of each month.

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<sup>10</sup> Items in this category includes fuel stock

(vii) Financial Year-End Stores Procedures

At the end of the Financial Year, a red line must be drawn immediately below the last entry of each page of the ledger, and the totals obtained.

(viii) Receipt and Issue Vouchers

Receipt and Issue Vouchers shall be numbered consecutively for each financial year and filed in numerical order.

(ix) Bin Cards – General

A separate bin card must be kept for each item in the Store to correspond with items recorded in the Stores Ledger. The relevant ledger folio shall be quoted on the bin card. Bin cards shall be kept in the bin with the items to which they relate, except that where this is impracticable they may be kept in suitable cabinets or drawers, provided that they are immediately available for entering and checking. All receipts and issues shall be recorded on bin cards which shall be posted from vouchers immediately the items are physically received, or issued. **(Form...)**.

(x) Pre-Posting of Bin Cards

Posting of the bin cards prior to receipt or issue is not permitted nor may entries be delayed until a full consignment is received or issued.

(xi) Entries on Bin Cards

Entries on bin cards must be made in ball point pen and initialled by the Storekeeper making the entry.

(xii) Supervision and Custody of Stores

i) General Responsibility

Every Staff of Commission is personally accountable for the Commission's property under his control or in his custody.

ii) Duties of Stores Officer

The Stores Officer working under the Head of Finance shall in each case be responsible for:-

- ⇒ checking, handling and storage of items received into stores;
- ⇒ taking on charge all store items **delivered to him and ensuring that goods are not short delivered and meet all specifications;**
- ⇒ care for stores including prior stocking and storage according to the nature of the stores and taking adequate safety precautions;
- ⇒ issue of stores supported by **approved vouchers** and ensuring that such issues are checked and properly packed;
- ⇒ preparation of Annual Estimates of stores requirements such as stationery and other items;
- ⇒ progression of issues so that older stocks are issued before new ones;
- ⇒ maintenance of stocks within the prescribed maximum and minimum limits;
- ⇒ avoiding waste of stores and irregular issues;
- ⇒ periodical verification of stock balances with bin cards and ledger balances and reporting any discrepancies revealed including damaged, deteriorated, excess and obsolete stores;
- ⇒ ensuring that issues are made only **against approved**, numbered Combined Requisition and Issue Voucher;
- ⇒ ensuring that the requisition is signed by an authorised officer, and that the voucher is otherwise correct.

iii) Duties of the Procurement Officer

**The Procurement Officer** shall be responsible for placing orders on behalf of the Parliamentary Service and the Commission, for the supply of goods and services. All purchases of the Parliamentary

Service and the Commission shall be processed by them through **the appropriate Procurement Rules**, and they shall arrange to get goods delivered to the Parliamentary Service and the Commission's premises. The **Procurement Officer** shall not take part on the store-keeping; they shall hand over all items purchased to the Stores Officers who shall take them on charge.

The **Procurement Officer** shall, among other things, keep the following books:-

Bill/Invoice Register (**Form...**), and **Purchase Register (Form...)** and Local Purchase Order (**Form...**).

### 13. NON-CURRENT ASSETS

#### (a) Assets Register and Inventory

- (i) A non-current assets register shall be maintained in Office, to record the particulars of all non-current assets of the Parliamentary Service and the Commission. A specimen ruling is attached as (**Form...**)
- (ii) A signed inventory of furniture and equipment in each Office shall be displayed in that Office and the occupant shall sign for the items. (**Form...**)
- (iii) A signed inventory of furniture and equipment supplied by the Commission shall similarly be maintained, where feasible, in each residential building occupied by staff of the Commission. (**Form...**).
- (iv) An inventory Register shall be maintained in addition to the Non-Current Assets Register for all of the Parliamentary Service and the Commission's assets.

#### (b) Depreciation of non-current Assets

Cost of all assets of the Parliamentary Service and the Commission (i.e. assets acquired during any accounting period) shall be written off completely in the year acquisition.

### 14. ACCOUNTS

#### (a) Main Books of Account

The Parliamentary Service and the Commission shall keep the following main books of account in hard copy and/or electronic format:-

- (i) Cash Books
- (ii) Journals
- (iii) Ledgers.
- (iv) Payroll Register

#### (b) Subsidiary Books

The Parliamentary Service and the Commission shall also keep a Bill/Invoice Register (**Form...**) and other subsidiary books/registers, as considered necessary.

(c) Books shall be printed or written up entirely in ink or kept in an electronic form.

#### (d) Systems

- (i) In a manual system, there shall be no erasures in the books of account. Erroneous entries shall be ruled off in red ink and initialled and the correct entry shall then be entered in red ink immediately above the entries deleted.
- (ii) In an electronic system, all errors should be registered in the Errors and Corrections Register and should be properly authorised before an amendment is made.

(e) There shall be no alterations to agreed audited figures in the accounts.

(f) The use of green ink and green pencil for writing up the books of account is prohibited. The Internal Audit Department shall use violet pen or pencil for its work.

(g) Cash Books

- (i) All incomes in whatever form, shall be entered in the Revenue Cash Books and supported by revenue vouchers and receipts.
- (ii) Payments into the bank account shall be entered in the Revenue Cash Book and evidenced by bank pay-in slips and credit notes. All payments shall be entered up separately in the Payment Cash Books, supported by relevant vouchers.
- (iii) Daily/weekly Reconciliations shall be carried out as appropriate between the Cash Book balance and the actual cash on hand. The main cashier shall submit the reconciliation statements to the Head of Finance, **for review**.
- (iv) Weekly cash returns showing the liquidity position of the Office shall be prepared for submission to the Office of the Clerk of Parliament.
- (v) Bank Reconciliation Statements shall be prepared monthly within two weeks after the end of the month **and reviewed by a responsible officer of the Finance Division**.
- (vi) Any discrepancy/**outstanding items on the reconciliation statements shall be reported to the Head of Finance who should order an immediate investigation**.
- (vii) All 'uncleared' cheques shall be written back after six months.
- (viii) Cash, cheques, cheque-books, payment vouchers awaiting payments and other value items shall be kept securely in a safe overnight.

(h) Journal

- (i) The Journal shall be used:
  - i) to record all transactions which do not involve the receipt or payment of cash;
  - ii) to make adjustments of wrong entries and wrong accounts;
  - iii) to transfer an item from one account to the other;
  - iv) for accepting Inter-Office Debit and Credit Notes;
  - v) for transferring opening and closing balances;
  - vi) to record deductions on payroll, payment vouchers and claims.
- (ii) Narration
  - i) The Journal shall be **written out clearly** and with full narration.
  - ii) All Journals shall be duly authorised by the Head of Finance **or any officer so delegated**.
  - iii) Journals shall be numbered consecutively and serially with folio numbers and run from year to year, i.e. the first journal entry in the first Journal Book in the financial year **2018** will read thus **JV1/01/18**. A journal entry shall be referenced to the appropriate Ledger Folio at the time of posting.

(i) Ledgers

Ledgers shall be kept either manually or electronically.

(i) Manual System

In the manual system:

- i) There shall be General and Subsidiary Ledgers.
- ii) Ledgers shall be in loose-sheet form and shall be ruled as in **Form...**
- iii) Ledger sheets not required for immediate use shall be kept securely by the Head of Ledgers Department/Section.
- iv) Issue of the sheets shall be controlled by means of an Inventory and Distribution Register (**Form...**).
- v) There shall be a suitable index for all ledgers.
- vi) The General Ledger shall be posted from
  - ⇒ Cash Books
  - ⇒ General Journal Books.

(ii) Computerised System

In a computerised system:

- i) levels of authority shall be established by the use of passwords;

- ii) postings shall be made from source documents (Receipts/Revenue Receipt Vouchers, Payment Vouchers, Journal Vouchers, etc.);
- iii) daily back-ups shall be taken and kept securely by the Head of Finance Department, supported by Head of ICT Department;
- iv) permanent back-ups shall be taken at the end of the financial year and kept at different **locations of the Parliamentary Service and the Commission;**
- v) back-up devices (e.g. Floppy Disks, Re-writable Disks, Compact Disks, Pen Drives, etc.) should be kept at **different locations of the Parliamentary Service and the Commission under the custody of the Head of Finance.**
- vi) hard copies shall be filed appropriately.

## 15. PERIODIC FINANCIAL AND ACCOUNTING REPORTS

- (a) Financial and Accounting reports shall be prepared periodically by the Head of Finance to inform the Office of the Clerk of Parliament of how the actual income and expenditure compared with the approved budget.
- (b) Income and expenditure statements, comparing estimates with actuals, shall be prepared bi-annually.

## 16. INTER-DEPARTMENT ACCOUNTS

### (a) Notification of Inter-Department Transactions

Expenses incurred on behalf of other Department shall be notified to the Departments concerned by means of Debit and Credit Notes on quarterly basis. Departments which submit Debit/Credit Notes late may be requested by the Clerk/Deputy Clerk of Parliament to submit an explanation for the late submission of these notes.

### (b) International Reconciliation Meetings

An International Reconciliation Meeting shall be held once a year by representatives of Finance Departments.

### (c) Settlement of Inter- Department Accounts Balances

Inter- Department account balances, if any, agreed at the Departmental Reconciliation Meeting shall be circulated among the various Departments, for settlement.

## 17. ANNUAL ACCOUNTS

### (a) Preparation of Accounts

Annual accounts shall be **prepared** by the Head of Finance for submission to the Parliamentary Service and the Commission's External auditors. Annual Accounts and Statements to be submitted for audit shall comprise the following:-

- (i) Income and Expenditure Account, classifying all Income and Expenditure as follows:

#### i) **INCOME**

- Grant
- Government Annual Contribution/Subvention
- Other Income, etc.

#### ii) **EXPENDITURE**

- Personal Emoluments
- Other Recurrent Charges
- Office Expenses
- Other Expenses
- Capital Expenditure (to the extent that they are written off at the end of their economic useful life), etc.

(ii) Statement of Position as at 31st December of the Financial Year under consideration, with the following classifications:

- i) Investments
- ii) Current Assets
- iii) Current Liabilities.

(iii) Supplementary schedules, including an analysis of:

- i) Sundry Receivables at the end of the Financial Year
- ii) Staff Loans and Advances at the end of the Financial Year
- iii) Touring and Duty Advances at the end of the Financial Year
- iv) Prepayments and Accruals at the end of the Financial Year
- v) Transfers-in-Transit at the end of the Financial Year
- vi) Capital expenditure for the year under review
- vii) Statutory payments (NaSSIT, PAYE, 5% Withholding Tax and GST)
- viii) Personal Emoluments, Other Recurrent Charges, Office Expenses and Other Expenses, for the year under review.

## **18. ADJUSTMENT OF ACCOUNTS**

(a) Nature of Transactions Requiring Adjustments to the accounts

Adjustments are effected by means of journal entries which enable transfers to be made from one account to another without actual receipt or payment of cash. Examples of these are payments for Inter-Department services, adjustment between departmental clearance accounts and expenditure and revenue sub-heads, correction of accounting errors arising from mis-classifications, etc. and the ultimate allocation of stocks.

(b) Information on Journal Vouchers

Adjustment journal vouchers with full narration as to what gave rise to the adjustment, must clearly indicate value received for the transfer and must make full reference to the original debit or credit being adjusted, i.e., the name of the officer or department, voucher number and month of account. Cross reference to the adjustment voucher shall be made on the voucher on which the debit or credit first originated.

(c) Adjustments Arising from Reconciliations

Vouchers in respect of adjustments arising from reconciliations shall, where possible, accompany the reconciliation statements.

## **19. SUBMISSION OF DRAFT FINAL ACCOUNTS**

(a) It shall be the responsibility of the Head of Finance to ensure that all books of account are regularly written up.

(b) Finance Officers shall be required to produce their Draft Final Accounts not later than three (3) months following the close of the financial year to which they relate.

(c) The Draft Final Accounts shall be submitted to the External Auditors by the first week of...

(d) If for any reason it is not possible to meet the stated deadlines, the Clerk/Deputy Clerk of Parliament shall be informed promptly to enable her/him give appropriate directives.

## **20. CUSTODY OF COMMISSION'S MONEY, SECURITY DOCUMENTS, KEYS, ETC.**

(a) Banking Facilities

The fullest possible use should be made of banking facilities.

(b) Custody of Working Balance

Safes must be provided in all offices of the Commission for the safe custody of the daily working balance of cash and receipt books during office hours.

(c) Custody of Cash-in-Transit

In cases where cash collected or cash to be disbursed in payment of wages, etc. has to be transported from one place to another, the officers responsible for the cash must be accompanied, if necessary, by an armed Police Officer and must be provided with an approved cash box or security bag. Under normal circumstances, Commission's money should not be **transported** in a public or private transport. Insurance cover shall be taken for all cash-in-transit.

(d) Custody of Original Keys

Officers holding the keys to safes, security bags or cash boxes are also personally and collectively responsible **for their contents**. Therefore, except when officially handed over to another officer, keys must not leave their possession. This precaution is necessary, not only to prevent the keys from being stolen but also to safeguard them from being copied or duplicated.

(e) Custody of Duplicate Keys

Except as may be otherwise authorised, Clerk/Deputy Clerk of Parliament or the Commission's bankers as appropriate, shall retain the duplicate keys of safes, security bags or cash boxes.

(f) Lack of Duplicate Keys

The holders of original keys of safes, etc. must verify the whereabouts of the duplicate keys and if such keys are non-existent or untraceable, they must report to the Head of Finance who should ensure that the locks are altered and new keys provided.

(g) Loss of Keys

The loss of safe, security bag or cash box keys must be reported immediately to the Clerk/Deputy Clerk of Parliament, giving full explanations for the loss, with a copy to the Staff's departmental head. The duplicate keys shall be obtained from the Clerk/Deputy Clerk of Parliament.

(h) Responsibility of Officer Losing Key

Any Staff responsible for the loss of a key to the Commission's safe, etc. shall bear the cost of a replacement, where negligence is established.

(i) Departmental Records of Safes and Keys

Heads of Department are required to keep a register for the Commission's safes and keys in their charge. The register must contain a full description of each safe and its key(s).

(j) Annual Returns of Safes

Annual returns in duplicate of all Commission safes shall be rendered on 31st December by all Departments to the Head of Finance who shall have the particulars checked with his records and his register amended, where necessary. These returns shall give full particulars of the safes, etc. and the disposition of the duplicate keys.

(k) Opening of Safes

No safe may be opened by a Staff other than the authorised key holder.

(l) Private Money, etc. not to be kept in an Official Cash Safe

Officers are prohibited from keeping private money, documents or other personal effects in an official cash safe. Any officer who keeps such items in a cash safe does so at her/his own risk.

(m) Custody of Bonds and Agreements

Bonds and agreements, particularly those which safeguard the financial interest of the Commission, shall be kept in safes or strong fire-proof steel cabinets.

(n) Temporary Transfer of Keys

When an officer holding the key of a safe is temporarily absent, the key in his charge may, if necessary, be handed over to the Officer next in rank to him against a signature in the Divisional/Departmental Key Register. Under no circumstance shall all the keys to the same safe be held by one Officer.

(o) Delivery of Articles Held in Safe Custody

Documents or other articles deposited for safe custody shall only be delivered on demand by the depositing officer and on the production of the receipt issued when the deposit was made. The documents etc. shall be acknowledged by the receiver on the back of the receipt which will then be posted into the register.

(p) Custody of Security Documents and Stamps

The greatest care must be exercised at all times in the handling of security documents and stamps. Any officer having in his charge any of the under-mentioned items must ensure that they are locked up overnight in a safe or fire-proof security cabinet and that adequate measures are taken to safeguard them during the day:-

- (i) Unused or partly-used Forms in the following categories:  
Cheque Books/e-payment schedules, Purchase Order Books, Combined Requisition and Issue Voucher Books.
- (ii) Legal Documents such as Contracts, Agreements, Insurance Policies, Share or Investment Certificates, Debentures and similar securities.
- (iii) Security Stamps.

(q) Custody of Security Books

Adequate precautions must be taken to protect the following security books against any unauthorised persons and against damage by fire:

Cash Books, including revenue collectors' cash books, principal and other journals, principal and subsidiary ledgers, abstracts of revenue and expenditure, loans registers, investment registers, records of advances and deposits, register of safes keys, stores ledgers, inventory books, personal emoluments index and record sheets, pension registers and files, etc.

(r) Retention of Security Documents and Books

Security books and documents and other accounting records shall be retained for the following periods after use. In the case of books or registers the period shall be from the date of the last entry made therein:

- (i) Permanently – Personal emoluments records (index sheets), pension registers and files.
- (ii) For a Minimum of Ten Years – Cash books (other than revenue collectors' cash books), principal and other journal books, principal and subsidiary ledgers.
- (iii) For a Minimum of Seven years – Abstracts of revenue and expenditure, revenue collectors' cash books, original payment/journal vouchers, loan registers, investment registers, register of safe keys, stores ledgers, and inventory books.
- (iv) For a Minimum of Five Years – Local Purchase Order books, cheque book counterfoils.

## **21. Award of Contracts**

- a) The Procurement Committee shall have the power to:-
- (i) accept any tender or portion of a tender;
  - (ii) reject all the tenders or any tender;
  - (iii) advise that fresh tenders be called for or make any suitable arrangement to have the service or works performed, in the event that all tenders had been rejected;
  - (iv) contract for bulk purchase of goods for the financial year.
- b) Assignment of Contracts

A contract once entered into may not be assigned or sublet, and their conditions may not be varied except on the authority of the Tenders Board.

Procurement Regulations

The foregoing Sections shall operate without prejudice to the statutory procurement policies in force.

## **22. BOARDS OF SURVEY**

Establishment of Boards of Survey

A Board of Survey shall be established as the need arises, to consider whether store items and equipment in offices and staff quarters are unserviceable, and therefore, should be disposed of.

The Board of Survey shall, in consultation with the Clerk of Parliament, pronounce an item(s) unserviceable and authorise that it should be disposed of or written off.

The membership of the Board of Survey shall be in compliance with rules established for the purpose..

These rules shall be without prejudice to any statutory procedures in operation in member-countries regarding the disposal of obsolete or unserviceable items.

## **23. TRANSPORT**

- a) Journeys involving the use of the Parliamentary Service and the Commission's vehicles shall be authorised by the Clerk/Deputy Clerk of Parliament or any other Staff to whom the responsibility is delegated.
- b) All Drivers and Staff who may wish drive vehicles of the Parliamentary Service and the Commission shall sign the Parliamentary Service and the Commission's vehicle Policy (if one exists) and it is binding on them.
- c) A Log Book shall be maintained for each vehicle. The Log Book shall be entered up daily by the driver. Full particulars of receipts of fuel and oil and persons undertaking the journeys shall be recorded in the Log Book, which shall be carried at all times in the vehicle. The odometer reading at the beginning and end of each journey and the signature of the officer using the vehicle shall also be recorded in the Driver's Log Book (Form...).
- (i) All vehicles belonging to the Parliamentary Service and the Commission shall be comprehensively insured.
  - (ii) A history file shall be kept by the Transport Officer/Office Manager for each vehicle. The file shall contain the following information:-
    - i) vehicle registration number
    - ii) date of purchase
    - iii) engine number
    - iv) chassis number
    - v) original cost of the vehicle
    - vi) insurance policy number
    - vii) insurance premium
    - viii) details and costs of repairs and spares
    - ix) manner in which unserviceable spares (tyres, batteries etc.) have been disposed of

- x) final disposal of the vehicle

#### **24. INTERNAL AUDIT DEPARTMENT**

There shall be established an Internal Audit Department, in the Commission, as considered appropriate. The Head of the Audit Department shall be known as the Internal Auditor, and s/he shall be responsible to the Clerk/Deputy Clerk of Parliament for the efficient performance of his/her duties. The main duty of the Director of Audit and staff shall be to review operations and records in order to ascertain that:

- a) there is an affective system of internal control to prevent or detect errors and fraud and that it is operating satisfactorily;
- b) there is an adequate accounting system to provide management with timely information for control and decision making and the preparation of financial statements.

Other duties of the Internal Auditor shall include:-

- a) to issue half-yearly routine audit reports on whether the system of accounting and internal checks and controls are effective;
- b) to liaise with the Commission's External Auditors.