

SINDH ACT NO.XVIII OF 2011

THE SINDH FINANCIAL MANAGEMENT
AND ACCOUNTABILITY ACT, 2011.

CONTENTS

Preamble

Sections

1.

2

3.

4

)

Short title and commencement.

Definitions.

Offence, cognizance and jurisdiction.

Power to make rules.

Transitional provisions.

THE SINDH FINANCIAL MANAGEMENT
AND ACCOUNTABILITY ACT, 2011.

An Act to provide for efficient and transparent management of the Provincial Consolidated Fund and Public Account of the Province and proper accountability of all transactions in relation thereto.

WHEREAS it is expedient to provide for efficient and transparent management of the Provincial Consolidated Fund and Public Account of the Province and proper accountability of all transactions in relation thereto and to make provisions for ancillary matters;

It is hereby enacted as follows:-

1. (1) This Act may be called the Sindh Financial

Management and Accountability Act, 2011.

(2) It extends to the whole of the Province of Sindh.

(3) It shall come into force at once.

2. In this Act, unless there is anything repugnant in the

subject or context-

(i) "Constitution" means the Constitution of the Islamic Republic of Pakistan, 1973;

(ii) "existing instruments" means all rules made or adapted which are in force before the commencement of this Act:

(iii) = "financial transaction" means any action in connection with -

(i) the custody of, the payment of moneys into and the withdrawal of moneys from the Provincial Consolidated Fund;

(ii) the custody of moneys (other than moneys forming part of the Provincial Consolidated Fund) received by or on behalf of Government, their payment into and withdrawal from the Public Account;

[2nd July, 2011]

Preamble.

Short title and
commencement.

Definitions.

THE SINDH FINANCIAL MANAGEMENT
AND ACCOUNTABILITY ACT, 2011.

(iv) "Government" means the Government of
Sindh:

(v) "Provincial Consolidated Fund" means the
Provincial Consolidated Fund of the Province of
Sindh:

(vi) "Public Account" means the Public Account of

the Province of Sindh;

(vii) "public interest" means the public interest to be
determined with regard to, amongst other
matters, the following:-

- (i) fairness and justice;
- (ii) social development; and
- (iii) | Qeneral social welfare;

(viii) "public servant" shall have the same meaning
as assigned to it under section 21 of the Pakistan
Penal Code; and

(ix) "rules" means rules made under this Act.

3. (1) A public servant who commits a breach of any
provision of this Act or rules shall be guilty of an offence and
shall on conviction by a court of competent jurisdiction be
punished with imprisonment of either description for a term
which may extend to three years or with fine which may
extend to rupees one million or with both.

(2) No court shall take cognizance of any offence
punishable under this section which is alleged to have been
committed by any person other than the Finance Secretary,
except upon the complaint in writing by a person authorized
in this behalf by the Finance Secretary.

(3) No court shall take cognizance of any offence
punishable under this section which is alleged to have been
committed by the Finance Secretary, except upon the
complaint in writing by a person authorized in this behalf by
the Chief Minister.

Offence,
cognizance
and jurisdiction.

THE SINDH FINANCIAL MANAGEMENT
AND ACCOUNTABILITY ACT, 2011.

(4) No court inferior to that of the Sessions Judge shall have jurisdiction to try cases under this Act.

4. (1) Government may make rules as may be necessary for carrying out the purposes of this Act.

(2) The rules shall be consistent with the following principles:-

(a) all financial transactions shall be duly authorized;

(6) all financial transactions shall be recorded promptly, clearly, accurately, logically and coherently;

(c) all financial transactions shall be carried out in an efficient and effective manner;

(d) — all financial transactions shall be carried out for a proper purpose. For the purpose of this clause, a purpose shall be considered as proper if it is -

(i) clearly identifiable;

(ii) in pursuance of an official policy;

(iii) adequately estimated as to _ its costs, consequences and effects;

(iv) sanctioned in compliance with all applicable procedures;

(v) within the ambit of law and not restricted by any law in force for the time being; and

(vi) in furtherance of the public interest; and

Power to make
rules.

THE SINDH FINANCIAL MANAGEMENT
AND ACCOUNTABILITY ACT, 2011.

(e) the responsibility for every — financial transaction should be traceable to the public official who is empowered or delegated to carry out that financial transaction.

5. (1) All existing instruments shall continue in force until adapted, altered, amended or repealed by rules made under this Act or until they lapse in accordance with their own terms.

(2) The existing instruments shall include -
(i) the Financial Rules;

(ii) the West Pakistan Delegation of Powers under Financial Rules and the Powers of Re-appropriation Rules, 1962; and

(iii) all amendments, schedules, manuals, notifications, forms, appendixes, orders, circulars, codes, instructions, directives, guidelines, clarifications and any other supplementary legal instruments relating to any of those rules,

in each case as in force in the Province of Sindh before the commencement of this Act.

Transitional
provisions.