

*Statutory Instrument No. 142 of 1980*

**FINANCE AND AUDIT ACT  
(Cap. 54:01)**

**POSTAL SERVICES SPECIAL FUND ORDER, 1980**

*(Published on 19th December, 1980)*

**ARRANGEMENT OF PARAGRAPHS**

**PARAGRAPH**

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**IN EXERCISE** of the powers conferred on the Minister of Finance and Development Planning by section 25 of the Finance and Audit Act, the following Order is hereby made —

Citation	1. This Order may be cited as the Postal Services Special Fund Order, 1980.
Inter-pretation	2. In this Order, unless the context otherwise requires, “Consolidated Fund” means the Consolidated Fund established by section 118 of the Constitution; “Department” means the Department of Postal Services; “Director” means the Director of Postal Services; “Fund” means the Postal Services Special Fund established by paragraph 3;
Establish-ment of Fund	3. There shall continue to be a special fund, to be known as the Postal Services Special Fund.
Purpose of Fund	4. The purpose of the Fund is to provide for (a) the purchase, maintenance and replacement of land, buildings, plant, machinery and equipment used by or on charge to the Director; (b) the repayment of moneys spent by the Government from the Consolidated Fund for the purchase of land, buildings, plant, machinery and equipment used by or on charge to the Director; (c) the expenses of the Director under the Post Office Act and the Post Office Savings Bank and Savings Certificates Act, and to account for all moneys received by the Director or held on deposit by him under such laws.
10 of 1980 Cap. 56:03	
Adminis-tration of Fund	5. The Permanent Secretary to the Ministry of Works and Communications (hereinafter referred to as “the responsible officer”) shall be the public officer responsible for the administration of the Fund.
Estimates	6. The responsible officer shall prepare annual estimates for the operation of the Department and submit them to the Minister for his approval.

7. There shall be paid into the Fund — Receipts  
into Fund
- (a) all direct, hiring and standing charges levied in respect of Government machinery and equipment in use by the Department and of services provided by the Department;
  - (b) any advance made from the Consolidated Fund by the Minister under section (1) (b);
  - (c) any other moneys which may be appropriated by Government for the purposes of the Fund; and
  - (d) any reimbursement made to the Department by the Controller of the Savings Bank under section 30 of the Post Office Savings Bank and Savings Certificates Act.
8. There shall be paid from the Fund — Disburse-  
ments from  
Fund
- (a) the cost of purchasing replacement Government buildings, plant and equipment;
  - (b) all expenditure incurred in the operation, maintenance and replacement of Government buildings, plant and equipment and the provision of services;
  - (c) all sums due to foreign postal authorities in respect of services rendered to the Department or under any international agreement affecting the Department; and
  - (d) such sums as the Minister may direct shall be paid into the Consolidated Fund.
9. (1) The responsible officer shall keep and maintain proper accounts and records in respect of the Fund and shall prepare in respect of each financial year a balance sheet and statement of income and expenditure in such form and manner as the Accountant-General may approve. Accounts  
of Fund
- (2) The responsible officer shall, not later than 31st July in each year, sign and forward to the Accountant-General a copy of the balance sheet and statement of income and expenditure in respect of the previous financial year.
- (3) At the time of the submission of the balance sheet and statement of income and expenditure, the responsible officer shall also submit to the Minister proposals for dealing with any surplus or deficiency in the Fund and the handling of such surplus or deficiency.
- (4) The balance sheet and statement of income and expenditure shall be included in the Annual Statement of Accounts submitted by the Accountant-General to the Auditor-General in accordance with section 34 (2).
- (5) The responsible officer shall maintain accounts in which shall be recorded all receipts into the Fund and all disbursements from the Fund; such accounts, which shall be reconciled monthly with the account maintained by the Accountant-General, shall be kept in sufficient detail to enable the responsible officer to prepare the balance sheet and statement of income and expenditure required under subparagraph (2).
10. The Posts and Telecommunications Special Fund Order is hereby revoked. Revocation  
Cap. 54:01  
(Sub. Leg.)

MADE this 11th day of December, 1980.

P.S. MMUSI,  
*Minister of Finance and Development Planning.*