

GOVERNMENT OF THE REPUBLIC OF FIJI DECREE NO. 9

FINANCE DECREE 1988

ARRANGEMENT OF SECTIONS

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IN exercise of the powers vested in me as President and Commander-in-Chief of the Republic of Fiji, I hereby make the following Decree—

Short title

1. This Decree may be cited as Finance Decree 1988.

Consolidated Fund

2. All revenues or other moneys raised or received for the purposes of the Government (not being revenues or other moneys that are payable by or under any law into some other fund established for a specific purpose or that may be or under any law be retained by the authority that received them for the purpose of defraying the expenses of that authority) shall be paid into and form one Consolidated Fund.

*Withdrawals from Consolidated Fund
or other public funds*

3.—(1) No moneys shall be withdrawn from the Consolidated Fund except—

- (a) to meet expenditure that is charged upon the Fund by this Decree or by any other law in force in Fiji; or
- (b) where the issue of those moneys has been authorised by an appropriation decree by the President upon the advice of the Cabinet.

(2) No moneys shall be withdrawn from any public fund of Fiji other than the Consolidated Fund unless the withdrawal of those moneys has been authorised by or under a law.

(3) No moneys shall be withdrawn from the Consolidated Fund except in the manner prescribed.

(4) It shall be lawful to deposit moneys forming part of the Consolidated Fund with a bank or with duly authorised and accredited agents of the Government or to invest any such moneys in securities in which, under the law for the time being in force in Fiji, trustees are authorised to invest, or to make advances of such moneys to such extent and in such circumstances as may be prescribed, and such deposit, investment or advance shall not be regarded as a withdrawal of those moneys from the Fund for the purposes of this section.

Authorisation of expenditure

4.—(1) The Minister responsible for finance shall cause to be prepared and laid before the Cabinet for its approval before the commencement of each financial year estimates of the revenues and expenditure of Fiji for that year.

(2) The heads of expenditure contained in the estimates for a financial year (other than expenditure charged upon the Consolidated Fund by this Decree or any other law) shall be included in a decree to be known as an appropriation decree to provide for the issue from the Consolidated Fund of the sums necessary to meet that expenditure and the appropriation of those sums for the purposes specified in the said decree.

(3) If in any financial year it is found that the amount appropriated by the Appropriation Decree for the purposes included in any head of expenditure is insufficient or that a need has arisen for expenditure for a purpose for which no amount has been appropriated by the Appropriation Decree or that any moneys have been expended on any head of expenditure in excess of the amount appropriated for the purposes included in that head by the Appropriation Decree or for a purpose for which no amount has been appropriated by the Appropriation Decree, the Minister shall as soon as practicable cause to be laid before the Cabinet for its approval a supplementary estimate showing the sums required or spent and such supplementary estimate shall be included in a supplementary appropriation decree.

*Authorisation of expenditure in
advance of appropriation*

5. In the event of an Appropriation Decree in respect of any financial year not being operative or extant, the Minister responsible for Finance may, to such extent and subject to such conditions as may be prescribed, authorise the withdrawal of moneys from the Consolidated Fund for the purpose of meeting expenditures necessary to carry on the services of the Government until the expiration of four months from the beginning of that financial year or the coming into operation of the Appropriation Decree, whichever is the earlier.

Contingencies fund

6.—(1) The President may upon the advice of the Cabinet by decree make provision for the establishment of a Contingencies Fund and authorise the Minister responsible for finance, if the said Minister is satisfied that there has arisen an urgent and unforeseen need for expenditure for which no provision exists, to make advances from that Fund to meet that need.

(2) Where any advance is made from the Contingencies Fund, a supplementary estimate shall be laid before the Cabinet for its approval as soon as possible for the purpose of replacing the amount so advanced.

Remuneration of certain officers

7.—(1) There shall be charged upon and paid from the Consolidated Fund to the holders of the following offices such salaries and such allowances as may be prescribed:

The President;
 Justices and Judges of the High Court, Fiji Court of Appeal
 and Supreme Court;
 Appointed member of the Judicial and Legal Services Commission;
 Member of the Public Service Commission;
 Member of the Police Service Commission;
 Director of Public Prosecutions;
 Ombudsman; and
 Auditor-General

(2) The salary payable to the holder of any office to which this section applies and his terms of office, other than allowances which, under the law for the time being in force relating to pensions, are not taken into account in computing into pensions, shall not be altered to his disadvantage after his appointment.

(3) Where a person's salary or terms of office depend upon his option, the salary or terms for which he opts shall, for the purposes of subsection (2) of this section, be deemed to be more advantageous to him than any others for which he might have opted.

Public debt

8. All debt charges for which the Government of Fiji is liable shall be charged on the Consolidated Fund. Debt charges include interest, sinking fund charges, the repayment or amortisation of debt, together with all expenditure in connection with the raising of loans on the security of the revenues of Fiji or the Consolidated Fund and the service and redemption of debt thereby created.

Auditor-General

9.—(1) There shall be an Auditor-General whose office shall be a public office.

(2) The public accounts of Fiji and of all courts of law and all authorities and officers of the Government shall be audited and reported on by the Auditor-General and for that purpose the Auditor-General or any person authorised by him in that behalf shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores or other Government property in the possession of any officer:

Provided that, if it is so prescribed in the case of any body corporate directly established by law, the accounts of that body corporate shall be audited and reported on by such person as may be prescribed.

(3) The Auditor-General shall submit his reports to the Minister responsible for finance, who shall cause them to be laid before the Cabinet.

(4) In the exercise of his functions under this Decree the Auditor-General shall not be subject to the direction or control of any other person or authority.

Construction of Finance Act

10. For the purposes of Finance Act (Cap. 69)—

- (a) any function which is conferred by that Act and by any subsidiary legislation made under it on the Prime Minister, any Minister of the Government or the House of Representatives or the Senate or Parliament shall, until other provision in respect of the function is made by an authority having power to do so vest in and be exercised by the President acting upon the advice of the Cabinet; and
- (b) any reference to "Appropriation Act" and or to "Appropriation Bill" in the said Finance Act (other than in section 2 thereof) and in any subsidiary legislation made under that Act shall be construed *mutatis mutandis* as if it includes reference to "Appropriation Decree".

Interpretation

11. In this Decree, unless the context otherwise requires —

"financial year" means the period of twelve months ending on 31st December in any year or such other day as may be prescribed by law;
 "prescribed" means prescribed in a law."

Decree No. 3 of 1987 repealed

12. The provisions of the Constitution (Abrogation) Military Government and Finance Decree No. 3 1987 so far as inconsistent with this decree are hereby repealed.

Coming into force

13. This Decree shall be deemed to have come into force on 5th December 1987.

Dated this 13th day of January, 1988.

PENAIA K. GANILAU
President and Commander-in-Chief
