

Public Finances (Management)

PART I. - PRELIMINARY.

1. COMPLIANCE WITH CONSTITUTIONAL REQUIREMENTS.

This Act, to the extent that it regulates or restricts a right or freedom referred to in Subdivision III.3.C (***qualified rights***) of the ***Constitution*** namely -

- (a) the right to freedom from arbitrary search and entry conferred by Section 44 of the ***Constitution***; and
- (b) the right to privacy conferred by Section 49 of the ***Constitution***; and
- (c) the right to freedom of information conferred by Section 51 of the ***Constitution***,

is a law that is made for the purpose of giving effect to the public interest in public order.

2. INTERPRETATION.

In this Act, unless the contrary intention appears -

“accountable officer” has the meaning given to it in Section 6;

“accounts and records” include any accounts, deeds, writings and documents, and other records of information, whether compiled, recorded or stored by microfilm or electronic process or otherwise;

“approved bank” means a bank carrying on business in the country and approved by the Minister, by notice in the National Gazette, for the purposes of this Act, or in relation to a public body to which the provisions of Part VIII apply, for the purposes of any provision of Part VIII;

“Board” means a Supply and Tenders Board established under Section 39;

“the Consolidated Revenue Fund” means the fund established by Section 10;

“constituent law”, in relation to a public body, means the Act by or under which the public body is established or carries on its operations;

“debt charges” include interest, sinking fund charges and the repayment or amortization of debts;

“Departmental Head” includes those persons who are Heads of Departments of the Public Service and those persons who are deemed, for the purpose of the ***Public Services (Management) Act 1995***, to be Departmental Heads;

“finance inspector” means an officer appointed a finance inspector under Section 8;

“Financial Instructions” means the Financial Instructions authorized by Section 117;

“fiscal year”, in relation to a public body to which Part VIII applies, means the year ending on 31 December in each year, or, where some other date is specified in or under its constituent law, that date, and otherwise means the year ending on 31 December;

“General Revenue Fund” means a fund established under Section 10(2)(b)(i) and, in relation to a Provincial Government or a Local-level Government established under the ***Organic Law on Provincial Governments and Local-level Governments***, means the General Revenue Fund established for that Provincial Government or Local-level Government;

(definition of “General Revenue Fund” repealed and replaced by No.12 of 2003)

“loan moneys” means any moneys borrowed by the State in accordance with or as authorized by any law;

“national tenderer” means an automatic citizen and includes a firm or company that is, in the opinion of the Board, wholly or mainly owned or controlled by automatic citizens;

“officer” means -

- (a) an officer appointed to the Public Service under the *Public Services (Management) Act 1995*; or
- (b) a person employed to render temporary or casual assistance in the Public Service under the *Public Services (Management) Act 1995*; or
- (c) the Commissioner or an Associate Commissioner of the Teaching Service; or
- (d) a member of the Teaching Service; or
- (e) a person who holds an office that -
 - (i) is constituted by or under an Act; and
 - (ii) is for the time being declared by notice under Section 1(5) of the *Interpretation Act* (Chapter 2);

“property” means real and personal property;

“Provincial and District Treasury” means a Provincial and District Treasury established under Section 112(1) of the *Organic Law on Provincial Governments and Local-level Governments*;

“Provincial Treasurer” means a Provincial Treasurer appointed under Section 112(2) of the *Organic Law on Provincial Governments and Local-level Governments*;

“Public Account” means a Public Account established by Section 10(1) and, in relation to a Provincial Government or a Local-level Government established under the *Organic Law on Provincial Governments and Local-level Governments*, means the General Revenue Fund and the Trust Fund established for that Provincial Government or Local-level Government;

(definition of “Public Account” repealed and replaced by No.12 of 2003)

“public body” means -

- (a) a body, authority or instrumentality (corporate or unincorporate) established by or under an Act or a Constitutional Law; and
- (b) a body, authority or instrumentality incorporated under the *Companies Act* (Chapter 146) where and to the extent that -
 - (i) the Memorandum and Articles of Association of that body, authority or instrumentality provide; or
 - (ii) an Act other than this Act provides, that this Act shall apply to that body, authority or instrumentality,

other than -

- (c) the Auditor-General or the Office of the Auditor-General; or
- (d) the Privatisation Commission established by the *Privatisation Act 1999*, *(paragraph (d) repealed and replaced by 6 of 1999)* or
- (e) a body, authority or instrumentality incorporated under the *Companies Act* (Chapter 146) other than one to which Paragraph (b) relates; *(definition of “public body” repealed and replaced by No.25 of 1996),*

“public moneys” includes all revenue and loans, trust and other moneys raised or received, and all bonds, debentures and other securities received -

- (a) by any person on behalf of the State; or
- (b) by an officer in his capacity as such on behalf of any other person;

“public office-holder” means -

- (a) a member of any of the State Services or of a provincial service; or
- (b) any other constitutional office-holder; or
- (c) the holder of any office or position established by statute for administrative or governmental purposes; or
- (d) the holder of any other office or position declared by a statute to be a public office;

“Small Contracts Award Board”

(definition of “Small Contracts Award Board” repealed by No.14 of 1998);

“stores” means goods and chattels of any kind that are or are intended to be the property of, or in the possession or under the control of, the State;

“this Act” includes the Regulations, Rules and Financial Instructions;

“Trust Account” means a Trust Account established under Section 15;

“Trust Fund ” means a fund established under Section 10(2) and, in relation to a Provincial Government or a Local-level Government established under the ***Organic Law on Provincial Governments and Local-level Governments***, means the Trust Fund established for that Provincial Government or Local-level Government;.

(definition of “Trust Fund” repealed and replaced by No.12 of 2003)