

EXTRAORDINARY



**REPUBLIC OF FIJI ISLANDS GOVERNMENT GAZETTE**  
**PUBLISHED BY AUTHORITY OF THE FIJI GOVERNMENT**

Vol. 10

TUESDAY, 14th APRIL 2009

No. 7

[7]

## REVENUE AND EXPENDITURE DECREE 2009

GOVERNMENT OF FIJI  
 (DECREE NO. 5)

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

*Short title and commencement*

1. This Decree may be cited as the Revenue and Expenditure Decree 2009, and shall be deemed to come into force on 10th April 2009.

*Raising of revenue*

2. The raising by the Government of revenue or moneys, whether through the imposition of taxation or otherwise, must be authorised by or under an Act.

*Consolidated Fund*

3.—(1) All revenue or moneys raised or received for the purposes of the Government must be paid into one Consolidated Fund.

(2) Subsection (1) does not apply to revenue or moneys that are payable by or under a written law into some other fund established for a specific purpose or that may, by or under a written law, be retained by the authority receiving them for the purposes of defraying the expenses of that authority.

*Appropriations to be authorised by law*

4.—(1) Money must not be withdrawn from the Consolidated Fund or from a fund referred to in subsection 3(2) except under an appropriation made by law, including a Decree made by the President.

(2) If it is found in any financial year that the amount appropriated 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; or that any other moneys have been expended on any head of expenditure in excess of the amount appropriated for the purposes included in that head or for a purpose for which no amount has been appropriated, a supplementary appropriation setting out the sums required or spent shall be made for such supplementary expenditure.

(3) The Minister responsible for finance, upon approval of the Cabinet, may establish and made provision for a Contingency Fund and may, if satisfied that an urgent and unforeseen need for expenditure for which no provision exists, make advances from such Contingency Fund to meet that need.

*Authorisation of expenditure in advance of appropriation*

5.—(1) Subject to any written law, if the Appropriation Act for a year has not come into operation by the beginning of the year, the Minister may, to the extent and subject to the conditions prescribed by the President, authorise the withdrawal of moneys from the Consolidated Fund for the ordinary services of the Government.

(2) The total amount authorised for withdrawal under subsection (1) must not exceed one-third of the appropriations made for the ordinary services of the Government in respect of the immediately preceding year.

*Appropriation and taxing measures require ministerial consent*

6. A written law, that:

- (a) appropriates revenue or moneys or increases such an appropriation;

- (b) imposes taxation or an increase in taxation; or
- (c) reduces the amount of any debt due to the State;

may only be made by the President with the consent of the Cabinet, as signified by a Minister.

*Annual budget*

7.—(1) In respect of each year ending on 31 December or on such other day as the President prescribes, the Minister must cause to be laid before the Cabinet an annual budget, reflecting estimates of revenue and of capital and current expenditure for the year, in respect of the ordinary services of the Government.

- (2) A written law may prescribe the manner in which annual estimates are to be prepared.

*Guarantees by Government*

8. The Government must not guarantee the financial liability of any person in respect of a loan or otherwise unless the giving of the guarantee is authorised by the Cabinet in accordance with conditions prescribed by law.

*Public moneys to be accounted for*

9. All public moneys must be dealt with and accounted for in accordance with law and otherwise in accordance with accounting principles generally accepted in the public sector.

*Standing appropriation of Consolidated Fund for payment of certain salaries and allowances*

10.—(1) This section applies to:

- (a) the President;
- (b) a judge;
- (c) the members of the Constituency Boundaries Commission;
- (d) the members of the Electoral Commission;
- (e) the Supervisor of Elections;
- (f) the Commissioner of Police;
- (g) the Director of Public Prosecutions;
- (h) the members of the Commission on the Prerogative of Mercy referred to in paragraph 115(2)(b);
- (i) the members of the Public Service Commission;
- (j) the Ombudsman;
- (k) the Auditor-General;

(2) The salaries or allowances payable to a person to whom this section applies are payable out of the Consolidated Fund, which is appropriated accordingly.

*Standing appropriation of Consolidated Fund for other purposes*

11.—(1) All debt charges for which the State is liable and all pension benefits (except to the extent that they are a charge on another fund and have been paid out of that fund to the person or authority to whom payment is due) are payable out of the Consolidated Fund, which is appropriated accordingly.

(2) In this section:

*debt charges* means interest, sinking fund charges, amounts due in respect of the repayment or amortisation of debt, and other expenditure incurred in connection with the raising of loans on the security of the revenue of the State or the Consolidated Fund;

*eligible service* means service in a public office but does not include service in a naval, military or air force;

*pension benefits* means pensions, compensation, gratuities or other like payments payable to persons in respect of their eligible service or to their spouses, dependants or personal representatives in respect of that service.

**DATED** this 14th day of April 2009.

RATU J. I. ULUIVUDA  
President and Commander in Chief  
of the Republic of the Fiji Military Forces