



PUBLIC MONEYS ACT 1979

[Consolidated as at 29 December 2012
on the authority of the Administrator
and in accordance with
the *Enactments Reprinting Act 1980*]

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Public Moneys Act 1979

An Act relating to public moneys

PART 1 — PRELIMINARY

Short title

1. This Act may be cited as the *Public Moneys Act 1979*.

Commencement

2. This Act shall come into operation on the date fixed under subsection 2(2) of the *Norfolk Island Act 1979*.

Repeal

3. The following Acts are repealed:

Public Moneys Act 1964;

Public Moneys Act 1967;

Public Moneys Act 1970;

Public Moneys Act 1976.

Temporary authority for expenditure

4. Until an enactment authorising the expenditure of public moneys for the purposes of the government of Norfolk Island first comes into force after the date of commencement of this Act, public moneys may be expended as provided by section 10 of the *Public Moneys Act 1964* in accordance with the estimates of expenditure approved by the Commonwealth Minister under section 9 of that Act in respect of the financial year ending on 30 June 1980.

Savings

5. (1) The Revenue Fund and the Trust Fund established by the repealed Acts shall be continued as the Revenue Fund and the Trust Fund, respectively, under this Act.

(2) All appointments, directions, regulations, accounts, receipts, registers, certificates and other instruments, made, given or kept under the repealed Acts and in force or existence immediately before the commencement of this Act continue in force or effect and shall be deemed to have been made, given or kept under this Act.

Definitions

6. In this Act, unless the contrary intention appears —

“accounting officer” includes a person who is charged with the duty of collecting, receiving or accounting for, or does actually collect, receive or account for, public moneys or is charged with the duty of disbursing, or does actually disburse, public moneys, and also includes a person who is charged with the receipt, custody or disposal of, or the accounting for, public stores;

“accounts of the Territory” means the same as in subsection 4(1) of the Act;

“Act” means the *Norfolk Island Act 1979*;

“Administration company” means the same as in section 608A of the *Companies Act 1985*;

“Administration service” means a service declared under section 11A to be a service to which that section applies;

“Administration services” means works, stores and services required in the administration of Norfolk Island;

“Administration Services Fund” means the account of that name forming part of the Public Account;

“Auditor-General” means the Auditor-General for the Commonwealth;

“delegate”, for the purposes of sections 24 and 25, means a person appointed by the Minister by a delegation made under section 39;

“financial year” means a period from 1 July in a year to the following 30 June;

“Loan Fund” means the account of that name forming part of the Public Account;

“Public Account” means the Public Account of Norfolk Island referred to in section 47 of the Act;

“public moneys” includes —

(a) revenue, trust, loan and other moneys; and

(b) securities (including bonds and debentures) received for or on account of, or the property of, the Administration,

but does not include moneys standing to the credit of the Norfolk Island Provident Account established by the *Provident Account Act 1958*;

“public stores” means goods the property of, or in the possession or under the control of, the Administration;

“repealed Acts” means the Acts repealed by this Act;

“requisition” means requisition for Administration services or for works, stores or services required for the purposes of a head of the Trust Fund;

“Reserve Fund” means an account designated as such forming part of the Public Account and established by Part 2A;

“Revenue Fund” means the account of that name forming part of the Public Account;

“subsidiary”, in relation to an Administration company, means the same as in section 608A of the *Companies Act 1985*;

“Trust Fund” means the account of that name forming part of the Public Account.

Application

7. The application of this Act extends to public moneys and public stores received or held outside Norfolk Island and to acts and things done outside Norfolk Island in relation to any such moneys or stores.

PART 2 — THE PUBLIC ACCOUNT

The Public Account

8. (1) The Minister shall cause to be kept an account of the moneys forming part of the Public Account.

(2) The Public Account consists of 5 separate accounts, called the Revenue Fund, the Reserve Fund, the Trust Fund, the Loan Fund and the Administration Services Fund.

(3) There shall be recorded, in respect of each financial year, in the account referred to in subsection 8(1), the transactions and balances of public moneys.

(4) There shall also be recorded, in respect of each financial year, in respect of each Fund referred to in subsection 8(2), the transactions and balances relating to that Fund.

(5) There shall be recorded in respect of the Revenue Fund the transactions and balances applicable to the government of Norfolk Island, except transactions and balances recorded in other Funds mentioned in this section.

(6) There shall be recorded in respect of the Trust Fund the transactions and balances in respect of public moneys that are held by the Minister or the Administration as trustee or are otherwise to be dealt with through the Trust Fund as provided by law.

(7) There shall be recorded in respect of the Loan Fund the transactions and balances in respect of public moneys borrowed by the Administration under section 49 or 50 of the Act.

(8) There shall be recorded in respect of the Administration Services Fund the transactions and balances relating to that Fund.

(9) The provisions of Part 2A have application to the Reserve Fund.

Annual accounts

8A. (1) As soon as possible after the end of each financial year the Minister shall prepare, with respect to each Fund mentioned in section 8, a statement showing the total receipts and total expenditure recorded in respect of the financial year and the balance recorded as at the beginning and end of the financial year.

(2) A statement prepared as mentioned in subsection 8A(1) shall show, in relation to expenditure recorded in respect of the Revenue Fund, particulars of the enactment authorising the expenditure and, where appropriate, the items in the enactment.

(3) The statement prepared in respect of the Revenue Fund shall also show particulars of expenditure charged as mentioned in section 32B or 32C.

(4) The statement prepared in respect of the Trust Fund shall also show, in relation to each head of that Fund —

- (a) its opening balance, total receipts, total expenditure and closing balance; and
- (b) particulars of any investments of the moneys standing to the credit of that head.

(5) The statement prepared in relation to the Loan Fund shall also show particulars of each borrowing made by the Administration during the financial year, including particulars of the authority for the borrowing.

(6) The statement prepared in relation to the Administration Services Fund shall also show, in respect of each head of that Fund —

- (a) its opening balance, total receipts, total expenditure and closing balance; and
- (b) particulars of any investment of the moneys standing to the credit of that head.

(7) A statement mentioned in the preceding provisions of this section may contain such additional information as the Minister thinks fit.

....

(9) The Minister shall cause a summary of each statement prepared as mentioned in this section to be published in the Gazette.

Bank accounts

9. (1) The Minister may arrange with such one or more banks as he thinks fit for the keeping of the moneys forming the Public Account and generally for the receipt, payment, transmission or safekeeping of public moneys.

(2) A bank shall not open or close a bank account in respect of public moneys without the authority in writing of the Minister.

(3) Moneys paid into a bank to be credited to the Public Account shall be deemed to be public moneys and the property of the Administration and to be moneys lent by the Administration to the bank.

(4) A bank shall not, without the authority in writing of the Minister, permit an accounting officer to have an overdraft on any bank account in respect of public moneys.

Penalty: 5 penalty units.

Investment of public moneys

10. (1) The Minister may cause moneys standing to the credit of a Fund mentioned in section 8 to be invested, in the name of the Administration of Norfolk Island —

- (a) in securities of, or guaranteed by, the Government of the Commonwealth or the Government of a State or in such other securities as the Minister determines; or
- (b) on fixed deposit in a bank.

(2) A receipt in respect of a fixed deposit in a bank made under subsection 10(1) shall, for the purposes of this Act, be deemed to be a security.

(3) Except as otherwise provided by an enactment or directed by the Minister, interest on investments made under subsection 10(1) and moneys derived from the realisation of any of those investments shall be credited to the Fund out of the moneys standing to the credit of which the investment was made.

Heads of Trust Fund

11. (1) Heads of the Trust Fund may be created —

- (a) by enactment; or
- (b) by the Minister by written instrument.

(1A) An instrument referred to in paragraph 11(1)(b) —

- (a) shall specify the purpose of the head of the Trust Fund created by the instrument; and
- (b) shall be laid by the Minister before the Legislative Assembly within 2 sitting days after the making of the instrument.

(2) Where the Administrator, the Minister or the Administration becomes the trustee of property, the Minister shall, unless an appropriate head of the Trust Fund already exists in respect of the Trust, create a head of the Trust Fund for the purposes of that Trust.

(2A) The Minister shall, when necessary, create a head of the Trust Fund, to be known as the suspense account, for the purposes of subsection 32A(2).

(3) The Minister shall cause moneys placed to the credit of the Trust Fund to be credited to the appropriate head of the Trust Fund.

Administration services

11A. (1) The Minister may by instrument in writing, declare a service provided by the Administration to be a service to which this section applies.

(2) There shall be, in respect of each Administration service, a head of the Administration Services Fund, with such name as the Minister determines.

(3) There shall be credited to the appropriate head of the Administration Services Fund all moneys received by the Administration in or in connection with the provision of an Administration service.

(4) There shall be debited to the appropriate head of the Administration Services Fund all moneys paid by the Administration in or in connection with the provision of an Administration service or transferred to an Administration company or subsidiary of an Administration company under section 32D.

(5) There shall also be credited to a head of the Administration Services Fund all moneys authorised or required by an enactment to be credited to that head.

(6) The Minister may direct that moneys standing to the credit of a head of the Administration Services Fund, being moneys that, in the opinion of the Minister, are not required for the purposes of the relevant Administration service, be debited to that head and credited to the Revenue Fund.

(7) Where the Administration no longer provides a particular Administration service, the Minister may, by instrument in writing, close the head of the Administration Services Fund established in respect of that service and thereupon the moneys standing to the credit of the head shall be transferred to the Revenue Fund or, if a direction under section 32D has been made and to the extent specified in the direction, to the Administration company or subsidiary of an Administration company referred to in the direction.

(8) Any further amounts received or paid by the Administration in connection with an Administration service referred to in subsection 11A(7) shall be recorded in the Revenue Fund.

Expenditure of trust moneys

12. Public moneys standing to the credit of a head of the Trust Fund shall not be expended except for the purpose of that head of the Trust Fund or under the authority of an enactment.

Investment of trust moneys

13. Where moneys standing to the credit of the Trust Fund are held by the Administrator, the Minister or the Administration as trustee under a trust instrument, the powers of investment conferred by subsection 10(1) are, in relation to those moneys, in addition to any powers of investment conferred by the trust instrument.

Abolition of heads of Trust Fund

14. (1) The Minister may abolish heads of the Trust Fund.

(2) Moneys standing to the credit of the Trust Fund that —

- (a) are credited to a head of the Trust Fund abolished in pursuance of subsection 14(1); or
- (b) are no longer required for the purposes of the head of the Trust Fund to which they are credited,

shall be transferred to the Revenue Fund.

(3) Moneys standing to the credit of the Trust Fund that are payable to a person but have not been claimed for a period of 6 years after the moneys became so payable shall be transferred to the Revenue Fund.

(4) A person is not entitled to any moneys transferred from the Trust Fund to the Revenue Fund.

(5) If a person satisfies the Minister that he would, but for this section, be entitled to moneys transferred from the Trust Fund to the Revenue Fund, the Minister shall direct that the moneys be paid to the person and the moneys shall be paid to him accordingly.

Heads of Loan Fund

15. (1) Heads of the Loan Fund may be created by enactment or by the Minister.

(2) The Minister shall cause moneys placed to the credit of the Loan Fund to be credited to the appropriate head of the Loan Fund.

Expenditure from Loan Fund

16. Money standing to the credit of a head of the Loan Fund shall not be expended except for the purposes of that head of the Loan Fund or under the authority of an enactment.

Abolition of heads of Loan Fund

17. (1) The Minister may abolish heads of the Loan Fund.

(2) Moneys standing to the credit of the Loan Fund that —

- (a)** are credited to a head of the Loan Fund abolished in pursuance of subsection 17(1); or
- (b)** are no longer required for the purposes of the head of the Loan Fund to which they are credited,

shall be transferred to the Revenue Fund.

Refunds

18. Where —

- (a)** an amount has been credited to the Revenue Fund or to a head of the Trust Fund, of the Loan Fund or of the Administration Services Fund; and
- (b)** the repayment of the whole or a part of that amount is required or permitted by law but public moneys standing to the credit of the Revenue Fund or to that head of the Trust Fund, of the Loan Fund or of the Administration Services Fund, respectively, cannot, but for this section, be expended in making the repayment,

moneys standing to the credit of the Revenue Fund or to that head of the Trust Fund, of the Loan Fund or of the Administration Services Fund, respectively, may be expended in accordance with this Act for the purpose of making the repayment.

Crediting of receipts

19. The Minister may credit to the Revenue Fund or to the appropriate head of the Trust Fund, of the Loan Fund or of the Administration Services Fund —

- (a)** moneys received from the sale of property, or for work, in respect of which moneys standing to the credit of the Revenue Fund, the Trust Fund, the Loan Fund or the Administration Services Fund, respectively, have been expended, but not exceeding the sum of the money so expended;
- (b)** moneys received in repayment of moneys paid out of the Revenue Fund, the Trust Fund, the Loan Fund or the Administration Services Fund, respectively; and
- (c)** moneys received in reimbursement of any other expenditure for which payments have been made out of the Revenue Fund, the Trust Fund, the Loan Fund or the Administration Services Fund, respectively.

PART 2A — RESERVE FUND**Establishment of Reserve Fund**

19A. (1) There is hereby established the Reserve Fund.

(2) If the Legislative Assembly resolves to set aside money for use for a purpose in a future financial year, it shall resolve that such money be paid to the credit of a particular head of the Reserve Fund or to a head of the Reserve Fund to be established in accordance with this section.

(3) A head of the Reserve Fund must have a title that clearly identifies the purpose for which money credited thereto is to be utilised.

(4) A head of the Reserve Fund is established by the Minister by disallowable instrument.

(5) Every head of the Reserve Fund is and must be established for a particular purpose that is either expressed in a resolution of the Legislative Assembly or by the instrument by which it is established but if a purpose is established by an instrument, that purpose may only be varied or changed in accordance with paragraph 19B(c).

(6) No moneys shall be paid into or from a head of the Reserve Fund other than in accordance with section 19B or 32B.

Operation of Reserve Fund

19B. A head of the Reserve Fund is an account —

- (a)** into which is paid such moneys —
 - (i)** as are appropriated from time to time by the Legislative Assembly; or
 - (ii)** authorised by the Minister.
- (b)** from which moneys may only be paid —
 - (i)** for a purpose for which the head of the Reserve Fund was established; and
 - (ii)** in accordance with an appropriation by the Legislative Assembly.
- (c)** Once established, the purpose for which moneys credited to the head of the Reserve Fund may be used cannot be changed except by —
 - (i)** an enactment of the Legislative Assembly; or
 - (ii)** a resolution of the Legislative Assembly made not earlier than 30 days before notice of the proposed change has been notified in the Gazette.
- (d)** If the purpose of, or authorised use of money held in, a head of the Reserve Fund is changed, that change must be disclosed in the statement made under section 8A for the year in which the change occurs, detailing —
 - (i)** the nature of the change;
 - (ii)** the extent of the change;
 - (iii)** the reason for the change; and

- (iv) the effect of the change on the head of the Reserve Fund.
- (e) In relation to each head of the Reserve Fund, the statement made under section 8A must include details of —
 - (i) the purpose for which the money is set aside;
 - (ii) when it is anticipated the money will be withdrawn for that purpose;
 - (iii) the opening balance brought forward on 1 July;
 - (iv) the amount set aside during the financial year;
 - (v) the amount used during the financial year; and
 - (vi) the closing balance at 30 June.

Non-application of provisions of this Act

19C. (1) The provisions of sections 11, 11A, 12, 14, 30, 31A and 32C, do not apply to the Reserve Fund.

(2) That part of section 32B that authorises a transfer between a division subdivision or item does not authorise a transfer from a head of the Reserve Fund.

Application of provisions in relation to the Trust Fund

19D. Other than as provided in this Part, the provisions of this Act applicable to the Trust Fund apply to the Reserve Fund.

PART 3 — COLLECTION AND PAYMENT OF PUBLIC MONEYS

Division 1 — Collection of Public Moneys

Receipts

20. (1) An accounting officer shall give a receipt for public moneys when requested but the Minister or Chief Executive Officer may waive this requirement by a direction under section 38(a).

(2) An accounting officer shall not issue a duplicate receipt without the approval in writing of the Minister.

(3) An accounting officer shall account to the Minister for all unused receipt forms.

Disposal of public moneys received by accounting officer

21. (1) Subject to this Act, an accounting officer shall, in accordance with the written directions of the Minister, pay to a bank public moneys received by him.

(2) Subject to this Act, where an accounting officer receives public moneys that are not the subject of written instructions by the Minister, he shall forthwith pay those moneys to the Minister.

(3) An accounting officer shall obtain a written receipt in respect of any moneys paid by him to a bank or person in pursuance of subsection 21(1).

(4) For the purposes of subsection 21(3) —

- (a) where an accounting officer pays any moneys, being a cheque, to a person - the endorsement by the person of the cheque; or

- (b) where an accounting officer pays any moneys to a bank - an acknowledgement by the bank to the receipt of the moneys,

is a sufficient receipt for the moneys paid.

(5) For the purposes of subsection 21(3), a cheque that is evidence as provided by section 87B of the *Bills of Exchange Act 1961* or as provided by section 88C of the *Bills of Exchange Act 1909* is a sufficient receipt for the moneys paid.

Minister to pay moneys to Public Account

22. The Minister shall pay all public moneys received by him into the Public Account.

Division 2 — Payment of Public Moneys

How moneys are to be issued

23. A person shall not draw money from the Public Account except in accordance with this Act.

Expenditure only to meet liabilities

24. Subject to Part 3A, public moneys shall not be expended unless —

- (a) the expenditure is to meet a liability against those moneys; and
- (b) the Finance Manager or delegate has certified that sufficient public moneys are available to meet that liability.

Requisitions

25. (1) Requisitions shall be in such form as the Minister directs.

(2) A Minister may approve requisitions for the purchase of land, plant or equipment or for the construction of a building or road where the amount of the relevant expenditure is to be debited to a head of the Administration Services Fund.

(2A) Any other requisition may be approved by a person authorised in writing by the Minister.

(3) A requisition shall not be approved unless the Finance Manager or delegate has certified on the requisition that sufficient public moneys are available to meet the liability that will arise if an expenditure order is issued giving effect to the requisition.

(4) A certificate by the Finance Manager or delegate under subsection 25(3) is a sufficient certificate for the purpose of paragraph 24(b).

Expenditure orders

26. (1) The Minister or a person appointed by him in writing to be a purchasing officer may issue an expenditure order to a supplier for the purpose only of giving effect to a requisition.

(2) An expenditure order shall be in accordance with such form as the Minister directs.

Register of Liabilities

27. (1) The Finance Manager shall cause to be kept, in accordance with such form as the Minister directs, a Register of Liabilities, in which he shall cause to be recorded, in relation to each financial year, all liabilities incurred against the several divisions, subdivisions and items of expenditure from the Revenue Fund for that financial year as authorised by enactment and all liabilities incurred against a head of the Trust Fund or of the Loan Fund for that financial year.

(2) A reference in subsection 27(1) to liabilities shall, where a requisition has been issued, be read as including a reference to the liability that will arise if an expenditure order is issued giving effect to the requisition.

(3) Where a liability is met by payment of public moneys, the Finance Manager shall enter particulars of the payment in the Register of Liabilities in such manner as the Minister directs.

Availability of public moneys

28. (1) Subject to Division 3 of this Part, for the purposes of this Act, the amount of public moneys that is available at any time to meet a liability is —

- (a)** in the case of a liability against the Revenue Fund - the amount (if any) by which the amount specified in the relevant division, subdivision or items of expenditure from the Revenue Fund for the financial year in which the expenditure is to be incurred as authorised by enactment exceeds an amount equal to the sum of the amounts previously paid or required to be paid in respect of liabilities incurred against that division, subdivision or item;
- (b)** in the case of a liability against the Trust Fund - the amount (if any) by which the amount standing to the credit of the relevant head of the Trust Fund at that time exceeds the sum of any amounts required to be paid in respect of other liabilities incurred for the purposes of that head; and
- (c)** in the case of a liability against the Loan Fund - the amount (if any) by which the amount standing to the credit of the relevant head of the Loan Fund at that time exceeds the sum of any amounts required to be paid in respect of other liabilities incurred for the purposes of that head.

(2) For the purpose of ascertaining the amount of public moneys that is available to meet a liability against the Revenue Fund, the Trust Fund or the Loan Fund, if the Minister so approves —

- (a)** any amount that the Finance Manager considers will be credited to the relevant item of the Revenue Fund or the relevant head of the Trust Fund or of the Loan Fund before the time when that liability will be required to be met shall be treated as if it had already been credited to that item or head; and
- (b)** any liability that the Finance Manager considers will be incurred for the purposes of that item or head before that time shall be treated as if it had already been incurred.

(3) For the purposes of this section, the expenditure of moneys charged against the Administration Services Fund, the Trust Fund and the Loan Fund may be authorised other than by the operation of an appropriation Act.

Application of sections 27 and 28 to other Funds

28A. (1) The provisions of sections 27 and 28 with respect to the Trust Fund apply, with such changes (if any) as are necessary, to and in relation to the Administration Services Fund.

(2) When under section 32EA an Administration company or subsidiary of an Administration company assumes a liability of the Administration, the liability is no longer to be regarded as a liability under sections 27 and 28, in their application to the Administration Services Fund under subsection (1), for the purpose of ascertaining, under paragraph 32D(2)(b), the amount of public moneys available for the purposes of the relevant head of that Fund.

Transfers

28B. (1) The making of an entry (otherwise than in pursuance of the drawing or paying of a cheque) in the accounts kept for the purpose of recording transactions in relation to the Public Account that debits an account included in the Public Account shall be deemed to be the withdrawal of the amount so debited from the Public Account notwithstanding that a corresponding entry is made crediting another account with that amount.

(2) Subsection 28B(1) does not apply where the making of an entry debiting an account does not have the effect of reducing the amount available for expenditure under an appropriation.

Certifying officers

29. The Minister shall, by instrument in writing, appoint persons to be certifying officers.

Payment of salaries and wages

30. (1) An accounting officer shall not pay out of public moneys an amount by way of salary or wages to a person appointed or employed by the Administration unless a certifying officer has certified in writing that the amount is in order for payment.

(2) A certifying officer shall not certify that an amount by way of salary or wages is in order for payment unless he is satisfied that the expenditure from public moneys of the amount is authorised by, and is in accordance with, this Act.

Payment of amounts otherwise than for salaries or wages

31. (1) An amount (other than an amount to which section 30 applies) shall not be paid out of public moneys except in accordance with this section.

(2) The person to whom the amount is to be paid or an accounting officer shall prepare, in respect of the amount, an account in writing in accordance with such form as the Minister directs.

(3) Where the account is prepared by a person other than an accounting officer, the person who prepares it shall furnish it to an accounting officer.

(4) The accounting officer shall submit the account so furnished to, or prepared by, him to a certifying officer.

(5) The certifying officer shall certify on the account whether the

account is in order for payment.

(6) A certifying officer shall not certify an account to be in order for payment unless he is satisfied that —

- (a) the expenditure from public moneys of the amount claimed is authorised by, and is in accordance with, this Act;
- (b) the correctness of the account with regard to rates of charge and the faithful performance of the services charged has been certified by the person who incurred the expense or by a person appointed for the purpose by the Minister;
- (c) the account is in accordance with the proper form;
- (d) where necessary, the account is supported by vouchers;
- (e) the account specifies the nature of the works, stores or services executed or supplied or the other matter giving rise to the claim;
- (f) the account specifies the places at which, and the dates or periods at or during which, the works, stores or services were executed or supplied, or the other matter giving rise to the claim occurred, and the rates or amounts charged;
- (g) the particulars of the claim are in writing and are stated in such a manner as to be capable of being readily checked;
- (h) the account is made out in the name of the claimant, legibly written in the proper place;
- (i) the financial year, and the division, subdivision or item of the expenditure from the Revenue Fund or the head of the Trust Fund or of the Loan Fund or the head of the Administration Services Fund to which the account is chargeable, are correctly stated;
- (j) the total amount claimed is written in words opposite to the total amount expressed in figures;
- (k) no erasure has been made in the words and figures specifying the total amount claimed; and
- (l) blank spaces between the words expressing the total amount claimed are filled up by drawing lines across them.

(7) Where a certifying officer certifies that an account is in order for payment, he shall return the account to the accounting officer, who shall pay the account.

Advances

31A. (1) A certifying officer may certify in writing that an amount may be paid by way of advance —

- (a) to an officer or employee of the Administration or a member of the Legislative Assembly for the payment of salary, wages or other remuneration;
- (b) for the payment of travelling allowance before the travel is undertaken;
- (c) for petty cash or for use as change;

- (d) to the Commonwealth, a State or the Crown agents for the purpose of payment for supplies purchased or to be purchased on behalf of the Administration; or
- (e) for a purpose authorised by the Minister.

(2) The Minister may give directions as to the time within which, and the manner in which, an advance that has become repayable shall be repaid and the person who received the advance shall comply with any directions so given that are applicable to him.

(3) The Finance Manager shall cause to be kept a Register of Advances containing such particulars as the Minister directs.

Accounting officer to obtain receipts

32. (1) An accounting officer shall obtain a written receipt in respect of any public moneys paid by him in pursuance of section 30 or 31.

(2) For the purpose of subsection 32(1) —

- (a) where an accounting officer pays moneys on account of salary or wages to a person - a certificate, signed by the officer and witnessed by another officer, that the moneys have been paid;
- (b) where an accounting officer pays moneys to a person by means of a cheque - the endorsement by the person of the cheque; or
- (c) where an accounting officer pays moneys to a bank —
 - (i) an acknowledgement by the bank of the receipt of the moneys; or
 - (ii) if the moneys are paid by means of a cheque and the bank, by writing on the cheque, indicates that it has received the cheque and credited the amount of the cheque to the account of the payee - that writing,

is a sufficient receipt for the sum paid.

Division 3 — Appropriations

Appropriation limited to financial year

32A. (1) Subject to this section, an appropriation of the Public Account for the service of a financial year lapses and ceases to have effect for any purpose at the close of that year and any balance of the moneys so appropriated which may then be unexpended lapses and the accounts of the year shall then be closed.

(2) Where —

- (a) in a financial year the Administration has incurred a substantial liability to make a payment out of the Revenue Fund; and
- (b) the whole or any part of that payment is unpaid at the end of that financial year,

the Minister may, within 28 days after the end of that financial year, direct, by notice in writing, that the Finance Manager shall, for the purpose of meeting that payment, transfer unexpended appropriation to the following financial year such amount as the Finance Manager considers is equal to the amount remaining unpaid.

(3) A reference in this section to a liability shall, where a requisition has been issued, be read as including a reference to the liability that will arise if an expenditure order is issued giving effect to the requisition.

(4) Subject to sections 32B and 32C, subsection 32A(2) does not authorise a transfer under that subsection of an amount in excess of the relevant appropriation.

....

(7) The Minister shall, at the meeting of the Legislative Assembly following the making of a direction under subsection 32A(2), lay a copy of the direction before the Assembly.

Transfers between divisions, subdivisions and items

32B. (1) Where the exigencies of the government require it, the Minister may direct in writing that there be applied in aid of a division, subdivision or item that may be deficient or for which no provision has been made a sum out of any saving arising in any other division, subdivision or item.

(2) The Minister shall lay a direction given under subsection 32B(1) before the Legislative Assembly within 2 sitting days of the making of the direction.

Debiting of expenditure charged to Minister's advance

32C. (1) Expenditure in excess of specific appropriation or not specifically provided for by appropriation may be charged to such heads as the Minister may direct provided that the total expenditure so charged in any financial year, after deduction of amounts of repayments and transfers to heads for which specific appropriation exists, shall not at any time exceed the amount appropriated for that year under the head 'Advance to Minister'.

(2) The Minister shall within 3 months of the close of a financial year lay before the Legislative Assembly a statement setting out particulars of all expenditure which remained as a charge to the Minister's advance for that financial year.

PART 3A – TRANSFER OF MONEYS AND STORES TO ADMINISTRATION COMPANIES

Transfer of public moneys to Administration companies

32D. (1) Subject to this Part, the Minister may in writing direct that a specified amount of public moneys be transferred to a specified Administration company, or to a specified subsidiary of an Administration company, in exchange for the issue of shares in the company or subsidiary or on such other terms and conditions (if any) as are set out in the direction.

(2) Such a direction must not be given unless —

- (a) a head of the Administration Services Fund exists under section 11A in respect of a service provided by the Administration; and
- (b) at the time of the giving of the direction, the amount of public moneys available for the purposes of that head of the Administration Services Fund is not less than the amount to be transferred as specified in the direction; and

- (c) the Minister is satisfied that —
 - (i) the Administration no longer intends to provide the service to which that head of the Administration Services Fund relates; and
 - (ii) the Administration company or subsidiary, as the case may be, intends to provide the service instead.

(3) For the purposes of paragraph (2)(b) the amount of public moneys available for the purposes of the relevant head of the Administration Services Fund is to be ascertained in accordance with sections 27 and 28 in their application to the Administration Services Fund under section 28A.

Transfer of public stores to Administration companies

32E. (1) Subject to this Part, the Minister may in writing direct that specified public stores, or stores included in a class of stores specified in the direction, be transferred to a specified Administration company, or to a specified subsidiary of an Administration company, on such terms and conditions (if any) as are set out in the direction.

- (2) Such a direction must not be given unless —
 - (a) the stores specified in the direction, or stores included in a class of stores specified in the direction, were acquired by the Administration for the purpose of providing a service referred to in section 11A; and
 - (b) the Minister is satisfied that —
 - (i) the Administration no longer intends to provide the service; and
 - (ii) the Administration company or subsidiary, as the case may be, intends to provide the service instead.

Assumption of Administration liabilities by Administration companies

32EA. (1) Subject to this Part, the Minister may in writing direct that a specified liability of the Administration be assumed by a specified Administration company, or by a specified subsidiary of an Administration company, on such terms and conditions (if any) as are set out in the direction.

- (2) Such a direction must not be given unless —
 - (a) the liability was incurred by the Administration for the purpose of providing a service referred to in section 11A; and
 - (b) the Minister is satisfied that —
 - the Administration no longer intends to provide the service; and
 - (i) the Administration company or subsidiary, as the case may be, intends to provide the service instead; and
 - (ii) the directors of the Administration company or subsidiary, as the case may be, have resolved to consent to the assumption of the liability.

Assignment of Administration entitlements to Administration companies

32EB. (1) In this section —

Administration entitlement means a right or entitlement of the Administration subsisting by virtue of a contract or agreement entered into by or on behalf of the Administration. To avoid doubt, a right or entitlement of the Administration that arises under an enactment or other law, or that arises only because of the Administration's status as a body politic, is not an Administration entitlement for the purposes of this section.

(2) Subject to this Part, the Minister may in writing direct that a specified Administration entitlement be assigned to a specified Administration company, or specified subsidiary of an Administration company, on such terms and conditions (if any) as are set out in the direction.

(3) Such a direction has effect only as between the Administration and the Administration company or subsidiary concerned, and does not of its own force affect the rights of any other party to the contract or agreement from which the Administration entitlement arose.

(4) Such a direction must not be given unless —

- (a) the contract or agreement from which the Administration entitlement arose was entered into for the purpose of providing a service referred to in section 11A; and
- (b) the Minister is satisfied that —
 - (i) the Administration no longer intends to provide the service; and
 - (ii) the Administration company or subsidiary, as the case may be, intends to provide the service instead.

Directions to be approved by Legislative Assembly

32F. (1) A direction under section 32D, 32E, 32EA or 32EB has no effect unless its terms are approved by resolution of the Legislative Assembly before the direction is given.

(2) As soon as practicable after giving a direction under section 32D, 32E, 32EA or 32EB, the Minister must lay a copy of the direction before the Legislative Assembly.

Powers exercisable from time to time

32G. The powers conferred on the Minister under sections 32D, 32E, 32EA and 32EB may be exercised by the Minister from time to time as occasion requires.

PART 4 — OFFENCES

Misappropriation of moneys or stores, etc

33. A person shall not —

- (a) misapply, improperly dispose of, or make use of otherwise than in accordance with this Act or a direction of the Minister public moneys or public stores;
- (b) wilfully damage or destroy public stores; or
- (c) pay public moneys into his own private account at a bank.

Penalty: Imprisonment for 5 years.

Forging or uttering

34. A person shall not forge a document, or utter a document knowing it to be forged, with intent to obtain public moneys fraudulently.

Penalty: Imprisonment for 10 years.

PART 5 — MISCELLANEOUS

Surcharges - losses of public moneys

35. (1) Where it appears to the Minister, from any audit, examination or inspection, that there has been a loss or deficiency of public moneys or public stores, or damage to or expenditure for the repair or replacement of public stores, caused wilfully by, or due to the negligence of, a person, the Minister may, by instrument in writing, surcharge the person with the amount of the loss, deficiency, damage or expenditure.

(2) The Minister shall cause a copy of the instrument of surcharge to be served on the person surcharged, either personally or by post addressed to the person at the address of the person as last known to the Minister.

....

(7) The amount of the surcharge is a debt due to the Administration and is recoverable in a Court of competent jurisdiction.

(8) A debt referred to in subsection 35(7) is due upon the expiration of 3 months after a copy of the instrument of surcharge is served on the person surcharged.

(9) Without prejudice to the rights of recovery otherwise available to the Administration, a debt referred to in subsection 35(7), or the outstanding balance of such a debt, may be recovered, in whole or in part, by deduction from moneys payable out of public moneys to the person surcharged.

(10) Where a part of a debt referred to in subsection 35(7) remains unsatisfied, the Minister may remit or reduce that part of the debt.

(11) Subsection 35(10) does not affect the powers conferred on the Minister by section 36.

Writing off

36. The Minister may write off —

- (a) losses or deficiencies of public moneys;
- (b) irrecoverable amounts of revenue;
- (c) irrecoverable debts and overpayments; and
- (d) the value of lost, deficient, condemned, unserviceable or obsolete public stores.

....

Commercial accounts

36C. (1) In this section —

“commercial accounting principles” means the principles generally applied in commercial practice;

“financial statement” means a balance sheet or statement of income and expenditure or trading and profit and loss account or appropriation account or statement of cash flows prepared as provided by subsection 36C(4).

(2) The Minister shall cause to be kept, in accordance with commercial accounting principles, proper accounts and records of the transactions and affairs of the Administration with respect to each Administration service and Revenue Fund.

....

(4) As soon as is practicable after the end of each financial year, the Minister shall cause to be prepared, in accordance with commercial accounting principles, a balance sheet and a statement of income and expenditure or a trading and profit and loss account and an appropriation account and a statement of cash flows with respect to each Administration service and Revenue Fund.

(5) The Minister may include in a financial statement such remarks with respect to it as he thinks fit.

....

(9) The provisions of this section are in addition to and not in substitution for any of the provisions of Part 2.

Audit

37. The accounts of the Territory shall be audited in accordance with Part 6 of the Act.

Minister may give directions

38. (1) The Minister and the Chief Executive Officer may give directions for carrying out this Act, in particular for and in relation to —

- (a) the collection, receipt, custody, issue, expenditure, care and management of public moneys and the due accounting for those moneys;
- (b) the keeping of books and accounts and the furnishing of statements, returns and vouchers in respect of the matters referred to in paragraph (a);
- (c) the execution of works and the supply of services for the Administration;
- (d) the purchase of goods and other property for or by the Administration;
- (e) the custody, issue, sale or other disposal and writing off of public stores, and the proper accounting for, and stocktaking of, those stores; and
- (f) the inspection and examination, and the official check, of books, accounts, statements, returns, records and vouchers prepared or kept in respect of public moneys or public stores.

(2) The Chief Executive Officer must, within 5 working days after making a direction under this section, give a copy of the direction to the Minister.

(3) The Minister may approve or cancel a direction, or any part of a direction, given under subsection 38(2).

(4) The Minister shall lay a copy of a cancellation under subsection 38(3) before the Legislative Assembly at its first meeting after the date of the cancellation.

Delegation

39. (1) The Minister may, either generally or in relation to a matter or class of matters, by writing under his hand, delegate all or any of his powers under this Act (except this power of delegation).

(2) A power so delegated may be exercised by the delegate in accordance with the instrument of delegation.

(3) A delegation under this section is revocable at will and does not prevent the exercise of a power by the Minister.

Ex gratia payments

40. The Minister may, if he considers it proper to do so, authorise the payment of money ex gratia out of moneys lawfully available to make the payment.

Expenditure subject to refunding

40A. (1) Any of the following persons, that is to say —

- (a) the Minister;
- (b) the Chief Executive Officer; or
- (c) an accounting officer authorised by the Minister to act under this section,

may authorise expenditure from the Public Account, being expenditure that will be refunded in due course to the Administration.

(2) The power of the Chief Executive Officer or of an accounting officer under subsection 40A(1) is subject to such conditions or limitations (if any) as the Minister specifies in writing.

Regulations

41. The Administrator may make Regulations, not inconsistent with this Act, prescribing all matters necessary or convenient to be prescribed for carrying out or giving effect to this Act and, in particular, prescribing penalties not exceeding a fine of one penalty unit for offences against the Regulations.

NOTES

The *Public Moneys Act 1979* as shown in this consolidation comprises Act No. 8 of 1979 and amendments as indicated in the Tables below.

Enactment	Number and year	Date of commencement	Application saving or transitional provision
<i>Public Moneys Act 1979</i>	8, 1979	7.8.79	4, 5
<i>Public Moneys Act 1979</i>	1, 1979	17.8.79	
<i>Public Moneys Act (No 2) 1979</i>	3, 1979	11.9.79	
<i>Public Moneys (Amendment) Act 1981</i>	4, 1981	1.7.80	
<i>Public Moneys (Amendment) Act 1982</i>	2, 1982	1.7.81	
<i>Public Moneys (Amendment) Act 1983</i>	6, 1983	19.5.83	6
<i>Public Moneys (Amendment) Act 1984</i>	6, 1984	1.7.84	17
<i>Statute Law Revision (Penalties and Fees) Act 1984</i>	9, 1985	13.5.85	4
<i>Public Moneys (Amendment) Act 1986</i>	25, 1986	22.8.86	6, 7
<i>Public Moneys Amendment Act 1988</i>	5, 1988	26.5.88	

Enactment	Number and year	Date of commencement	Application saving or transitional provision
<i>Public Moneys Amendment No. 2 Act 1988</i>	23, 1988	24.11.88	10
<i>Statute Law Revision (Self-Government) No. 5 Act 1991</i>	19, 1991	31.12.91	
<i>Public Moneys Amendment Act 2000</i>	10, 2000	25.5.00	
<i>Public Moneys Amendment Act 2004</i>	17, 2004	27.8.2004	
<i>Public Moneys (Amendment) Act 2007</i>	3, 2008	5.1.2008	
<i>Public Moneys (Amendment No.2) Act 2007</i>	4, 2008	5.1.2008	
<i>[Previously consolidated as at 7 January 2008]</i>			
<i>Interpretation (Amendment) Act 2012</i> <i>[to substitute throughout —</i> <i>Commonwealth Minister for Minister;</i> <i>and to substitute Minister for executive member]</i>	14, 2012	28.12.12	

Table of Amendments

ad =	added or inserted	am = amended	rep = repealed	rs = repealed and substituted
Provisions affected	How affected			
6	am	6, 1984; 25, 1986; 23, 1988; 10, 2000; 17, 2004; 3, 2008		
8(1)	am	1, 1979; 2, 1982		
8(2)	rs	6, 1984		
	am	17, 2004		
8(5)	am	6, 1984		
8(6)	am	1, 1979; 2, 1982		
8(8)	rs	6, 1984		
8(9)	ad	17, 2004		
8A	ad	6, 1984		
8A(8)	rep	23, 1988		
9	am	1, 1979; 2, 1982; 9, 1985		
10	am	1, 1979; 2, 1982; 6, 1984		
11	am	1, 1979; 2, 1982		

ad = added or am = amended rep = repealed rs = repealed and
inserted substituted

Provisions affected	How affected	
11(1)	rs	23, 1988
11(1A)	ad	23, 1988
	rep	6, 1984
11(2A),	ad	6, 1983
	rep	6, 1984
	ad	25, 1986
11(2B)	ad	6, 1983
11(2A)	ad	25, 1986
11A	ad	6, 1984
11A(4)	am	3, 2008
11A(7)	am	3, 2008
13	am	1, 1979; 2, 1982
14	am	1, 1979; 2, 1982
15	am	1, 1979; 2, 1982
17	am	1, 1979; 2, 1982
18	am	6, 1984
19	am	1, 1979; 2, 1982; 6, 1984
19A	ad	17, 2004
19B	ad	17, 2004
19C	ad	17, 2004
19D	ad	17, 2004
20	am	1, 1979; 2, 1982; 23, 1988
20(1)	rs	10, 2000
21	am	1, 1979; 2, 1982
22	am	1, 1979; 2, 1982
24	am	3, 2008
24(b)	am	10, 2000
25	am	1, 1979; 2, 1982
25(2)	rs	6, 1984
25(2A)	ad	6, 1984
25(3), (4)	am	10, 2000
26	am	1, 1979; 2, 1982
27	am	1, 1979; 2, 1982
27(1), (3)	am	10, 2000
28	am	1, 1979; 2, 1982
28(1)	am	4, 1981
28(2)	am	10, 2000
28(3)	ad	10, 2000
28A	ad	6, 1984
28A(2)	ad	4, 2008
28B	ad	6, 1984
29	am	1, 1979; 2, 1982

ad = added or am = amended rep = repealed rs = repealed and
inserted substituted

Provisions affected	How affected	
31	am	1, 1979; 2, 1982
31(1)(6)(i)	am	10, 2000
31(7)	am	10, 2000
31A	ad	6, 1984
31A(3)	am	10, 2000
32(1)	am	6, 1983
32A	ad	4, 1981
	rs	6, 1983
32A(1)	am	10, 2000
	am	6, 1984; 25, 1986
32A(2)	rep	6, 1984
	ad	25, 1986
	am	10, 2000
32A(3)	rep	6, 1984
	ad	25, 1986
32A(4)	rep	6, 1984
	ad	25, 1986
	rs	5, 1988
32A(5)	rep	6, 1984; 10, 2000
	ad	25, 1986
32A(6)	ad	25, 1986
	rep	10, 2000
32A(7)	ad	25, 1986
32B	ad	4, 1981
	am	2, 1982
32C	ad	4, 1981
	am	2, 1982
32D	ad	3, 2008
32E	ad	3, 2008
32EA	ad	4, 2008
32EB	ad	4, 2008
32F	ad	3, 2008
32G	am	4, 2008
33	am	1, 1979; 2, 1982
35	am	1, 1979; 2, 1982
35(3) – 35(6)	rep	19, 1991
35(7), 35(8)	rep	19, 1991
35(10)	am	19, 1991
36	am	1, 1979; 2, 1982

ad = added or am = amended rep = repealed rs = repealed and
 inserted substituted

Provisions affected	How affected	
36A, 36B	ad	6, 1984
	rep	25, 1986
36C	ad	6, 1984
	am	23, 1988
36C(1), 36C(2), 36C(4)	am	10, 2000
36C(3), (6), (7), (8)	rep	23, 1988
37	rs	23, 1988
38	am	1, 1979; 2, 1982; 23, 1988
38(1)	rs	10, 2000
38(2), 38(3), 38(4)	ad	10, 2000
39	am	1, 1979; 2, 1982
40	am	1, 1979; 2, 1982
40A	ad	3, 1979
	am	2, 1982
41	am	9, 1985

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