



BRITISH INDIAN OCEAN TERRITORY

**REVISED ORDINANCES OF THE
BRITISH INDIAN OCEAN TERRITORY**

**THE PUBLIC FUNDS
(PROCEDURES) ORDINANCE 1992**

CHAPTER A.5

Revised Edition

Showing the law as at 1 September 2020

Published by Authority

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This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Ordinance 2015 and contains a consolidation of the following laws:

The Public Funds (Procedures) Ordinance 1992 - Ordinance No.1 of 1992

As amended by:

Ordinance No.4 of 2016

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CHAPTER A.5

An Ordinance to regulate the management of the revenues and other monies raised or received by the Government of the Territory and the procedure for authorising the disbursement of such revenues and monies, and to provide for matters incidental thereto.

Citation and definition.

1. (1) This Ordinance may be cited as the Public Funds (Procedures) Ordinance 1992, ROBIOT c.A.5.

(2) In this Ordinance –

financial year means the twelve months ending with 31st March.

Government Fund.

2. All revenues and other monies raised or received by the Government of the Territory (not being revenues or other monies that are payable, by or under an Ordinance, into some other fund established for a specific purpose or that may by or under an Ordinance, be retained by the authority that received them for the purpose of defraying the expenses of that authority) shall be paid into and from one Government Fund.

Withdrawals from Government Fund or other public funds to be authorised by law.

3. (1) No monies shall be withdrawn from the Government Fund except –

(a) to meet expenditure that is charged on the Fund by an Order of Her Majesty in Council or an Ordinance; or

(b) where the withdrawal of those monies has been authorised by an Appropriation Ordinance under section 5 or section 7 or is authorised under section 6.

(2) Where any monies are charged by an Order of Her Majesty in Council or by any Ordinance on the Government Fund or any other public fund, they shall be paid out of that fund by the Government of the Territory to the person or authority to whom payment is due.

(3) No monies shall be withdrawn from any public fund other than the Government Fund unless the withdrawal of those monies has been authorised by or under a law.

(4) The investment of monies forming part of a public fund by way of deposit with a bank shall not be regarded as a withdrawal of those monies from that fund for the purposes of this Ordinance.

Issues from Government Fund only against warrant.

4. (1) No monies shall be issued from the Government Fund except on the authority of a warrant under the hand of the Commissioner or of such public officer as he may, by writing under his hand, authorise for that purpose.

(2) No warrant shall be issued under this section for the purpose of meeting any expenditure unless –

(a) the expenditure has been authorised for the financial year during which the issue is to take place by an Appropriation Ordinance;

(b) the expenditure has been authorised in accordance with section 6; or

(c) the expenditure is charged on the Government Fund by an Order of Her Majesty in Council or an Ordinance.

Authorisation of expenditure from Government Fund by appropriation.

5. (1) The Commissioner shall cause to be laid before him in each financial year estimates of the revenues and expenditure of the Government of the Territory for the next following year.

(2) When the Commissioner has approved the estimates of expenditure (except that his approval is not required for expenditure charged on the Government Fund by an Order of Her Majesty in Council or an Ordinance) he shall enact an Ordinance, to be known as an Appropriation Ordinance, providing for the withdrawal from the Government Fund of the sums necessary to meet that expenditure and the appropriation of those sums, under separate votes for the separate services required, to the purposes specified therein.

(3) If in respect of any financial year it is found –

(a) that the amount appropriated by the Appropriation Ordinance is insufficient or that a need has arisen for expenditure for a purpose to which no amount has been appropriated by that Ordinance; or

(b) that any monies have been expended for any purpose in excess of the amount appropriated to that purpose by the Appropriation

Ordinance or for a purpose to which no amount has been appropriated by that Ordinance,

the Commissioner shall cause to be laid before him a supplementary estimate or, as the case may require, a statement of excess showing the sums required or spent and, when he has approved it, he shall enact a supplementary Appropriation Ordinance, providing for the withdrawal of such sums from the Government Fund and appropriating them to the purposes specified therein.

Authorisation of expenditure in advance of appropriation.

6. If the Appropriation Ordinance in respect of any financial year has not come into operation by the beginning of that financial year, the Commissioner may authorise the withdrawal of monies from the Government Fund for the purpose of meeting expenditure necessary to carry on the services of the Government of the Territory until the expiry of four months from the beginning of that financial year or the coming into operation of that Ordinance, whichever is the earlier.

Contingencies.

7. (1) The Commissioner may establish a Contingencies Fund.

(2) If the Commissioner is satisfied that urgent and unforeseen need has arisen for expenditure for which no other provision exists, he may authorise advances to be made from the Contingencies Fund to meet that need.

(3) Where any advance is made from the Contingencies Fund, the Commissioner shall cause a supplementary estimate to be prepared and laid before him as soon as possible, and when he has approved it, he shall enact a supplementary Appropriation Ordinance for the purpose of replacing the amount so advanced.

