



Issue No. 10

The Kiribati Gazettes

Acts of 2019

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REPUBLIC OF KIRIBATI

PUBLIC FINANCE (CONTROL AND AUDIT) ORDINANCE CAP 79

SCHEDULE 2

(Section 11)

RULES FOR THE OPERATION OF THE DEVELOPMENT FUND

By virtue of the power contained in section 11(2) of the Public Finance (Control and Audit) Ordinance Cap 79, the Beretifenti acting in accordance with the advice of Cabinet hereby makes the following Order:

Short Title

1. This Order may be cited as the Development Fund Rules 2019.

Interpretation

2(1) In these Rules, 'Fund' means the Development Fund.

(2) Development Project, other than continuing and new projects, also includes *special need(s)* arising out of a special circumstance that regardless of their nature or character they are extremely important for the interest of the public and Kiribati as a whole which cannot without serious injury to the public interest be postponed. The funding of such special need shall be temporary and immediately cease when other sources are available and must not be repeated for the same circumstance.

Payments from the Development Fund

3(1) No moneys shall be issued from the Fund except by Warrant of the Minister directed to the Accountant General, specifying the accountable officer and the development project.

(2) A warrant under the preceding subsection shall have effect until all approved funds for that development project have been expended or until the development project account is closed or until the Maneaba ni Maungatabu shall withhold approval whichever shall first occur.

Limitation on expenditure

4. Subject to Rules 6 and 7 hereof moneys may only be expended in accordance with these Rules if within the level of the latest estimate of the total expenditure approved by prior resolution of the Maneaba ni Maungatabu.

Approved estimates

5. In each financial year, the Minister shall submit for the approval by resolution of the Maneaba ni Maungatabu Fund Estimates of revenue and expenditure for the succeeding financial year provided always that approval for expenditure in any given financial year shall not be required if approved by prior resolution of the Maneaba ni Maungatabu.

No authority by Maneaba ni Maungatabu for development projects

6(1) If otherwise the Maneaba ni Maungatabu has not yet authorized for any financial year the continued project and provision of the development works for which provision was made from the Fund in the previous financial year or has not yet authorized new projects or a special need as opposed to continuing ones, the Minister may by warrant authorize the issue from the Fund of such sums as are necessary to finance the development project (continuing project, new project, special need) and provision of such works or activities to enable such development project to be carried out for the period in the subsection (2) hereof.

(2) A warrant issued under the preceding subsection shall be included in the Fund Estimates to be submitted to the first meeting of the Maneaba ni Maungatabu after the date of the warrant, and shall have effect until all authorised funds have been expended or until the development project account is closed or until the Maneaba ni Maungatabu shall refuse approval, whichever shall first occur.

Transfer from the Consolidated Fund to the Development Fund without appropriation

7(1) If there are unforeseen exigencies of the public service, the Minister may by warrant directed to the Accountant General authorize the issue of money from the Consolidated Fund to the Development Fund to meet the expenditure necessary for a development project for which aid funds are insufficient or have not been received, provided that:

- (a) Such expenditure cannot be postponed pending appropriation without detriment to the public interest and
- (b) It does not exceed \$50,000 for that project and
- (c) The total of all such transfers in any financial year does not exceed \$250,000

(2) All warrants issued under this Rule shall be included in the first Appropriation or Supplementary Bill after the issue of such warrants.

Excess provision

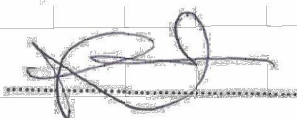
8(1) No warrant shall be issued under these Rules for moneys in excess of the monies in the Development Fund

(2) If in a financial year sub-head provision in the estimates or supplementary estimates of the previous year has been only partially expended the Minister may by warrant authorize such other expenditure under any new or corresponding sub-head in line with Rule 6 above.

Repeal

9. All former Development Fund Rules are hereby repealed.

Given under my hand at Bairiki, Tarawa this 30th day of December 2019

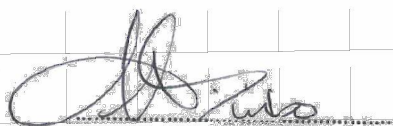


His Excellency Tareti Maamau

Beretitenti

Published by exhibition at the public Office of the Beretitenti

this 30th day of December 2019



Dr Naomi Biriboi

Secretary to the Cabinet