

MALTA

ATT Nru XXI tal-2019

ATT maħruġ b'liġi mill-Parlament ta' Malta.

ATT sabiex jintroduci l-Att dwar il-Ġestjoni tal-Finanzi Pubbliċi, sabiex jirregola l-ġestjoni finanzjarja tal-Gvern, sabiex jiżgura l-ġestjoni effettiva u effiċjenti tal-assi u obbligi, id-dħul u l-ħruġ ta' flus, id-dħul u l-ispiza tal-Gvern; sabiex jiddefinixxi l-obbligi tal-impjegati pubbliċi li għandhom ir-responsabilità li jiġġestixxu l-finanzi tal-Gvern; sabiex jipprovdi għal hwejjeġ oħra konnessi ma' jew inċidentali għall-iskopijiet fuq imsemmija, u sabiex jipprovdi għar-regolamentazzjoni, il-ġestjoni u l-kontabilità tal-finanzi u rizorsi pubbliċi, kif ukoll il-kontroll u l-awditjar tagħhom.

ACT No. XXI of 2019

AN ACT enacted by the Parliament of Malta.

AN ACT to introduce the Public Finance Management Act, to regulate financial management in Government, to ensure the effective and efficient management of all assets and liabilities, cash flow, and revenue and expenditure of the Government; to define responsibilities of public employees entrusted with the financial management of Government; to provide for other matters related with or incidental to the purposes aforesaid, and to provide for the regulation, management and accountability of public funds and resources, and the control and auditing thereof.

Nagħti l-kunsens tiegħi.

(L.S.)

GEORGE VELLA
President

12 ta' Lulju, 2019

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IL-PRESIDENT, bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqgħa f'dan il-Parlament, u bl-awtorità tal-istess, ħareġ b'liġi dan li ġej:-

TAQSIM TAL-ATT

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SKEDA

**TAQSIMA I
PRELIMINARI**

Titolu fil-qosor
u bidu fis-sehh.

1. (1) It-titolu ta' dan l-Att hu l-Att tal-2019 dwar il-Ġestjoni tal-Finanzi Pubbliċi.

(2) Dan l-Att għandu jidhol fis-sehh f'dik id-data li l-Ministru għall-Finanzi jista' b'ordni fil-Gazzetta jistabbilixxi u jistgħu jiġu stabbiliti dati differenti u arrangamenti transitorji differenti fir-rigward ta' dispożizzjonijiet u għanijiet differenti ta' dan l-Att.

Tifsir.

2. F'dan l-Att sakemm ir-rabta tal-kliem ma teħtieġx xort'oħra:

"*Accountant General*" tfisser l-uffiċjal ewlieni ta' kontijiet tal-Gvern u għandu jkun il-persuna vestita bil-funzjonijiet tal-Uffiċċju tal-*Accountant General*, jew li twettaqhom, u li jiġġestixxi u jissuperviżjona l-operazzjonijiet ta' kontabilità konsolidati tal-Gvern;

"amministrazzjoni pubblika" tfisser il-Gvern ta' Malta, inklużi l-ministeri u dipartimenti, u l-aġenziji, entitajiet pubbliċi, kummissjonijiet u bordijiet li ssir riferenza għalihom f'dan l-Att;

"assi" tfisser riżorsa li preżentement hija kkontrollata minn xi ministeru, dipartiment jew entità pubblika b'riżultat ta' avveniment li sehh fil-passat u li minnha mistennija benefiċċji ekonomiċi futuri jew potenzjalment servizzi lejn il-ministeru, dipartiment jew entità pubblika;

"att ta' approprjazzjoni" għandu jkollha l-istess tifsira kif mogħti lilha fil-Kostituzzjoni;

"Awditur Ġenerali" tfisser l-Awditur Ġenerali maħtur skont l-artikolu 108 tal-Kostituzzjoni u regolat mill-Att dwar l-Awditur Ġenerali u l-Uffiċċju Nazzjonali tal-Verifika;

Kap. 396.

"awtoritajiet kontraenti" tfisser l-awtoritajiet Statali jew lokali, korpi regolati mil-liġi pubblika, jew assoċjazzjonijiet maħluqa minn dawn l-awtoritajiet jew korpi regolati mil-liġi pubblika;

"baġit" għandu jkollha l-istess tifsira kif mogħti lilha bl-artikolu 2 tal-Att dwar ir-Responsabbiltà Fiskali;

Kap. 534.

"bank" tfisser kull bank li minn żmien għal żmien ikun inkarigat biż-żamma ta' flejjes pubbliċi tal-Gvern ta' Malta;

"dejn pubbliku" tfisser dejn pubbliku kif imsemmi fl-artikolu 106 tal-Kostituzzjoni;

"dħul" tfisser it-taxxi, imposti, rati u dazji kollha u l-flejjes l-oħra kollha miġbura jew riċevuti f'isem jew akkont tal-Fond Konsolidat;

"direttur tal-verifika interna" tfisser il-persuna responsabbli mill-awditjar intern u investigazzjonijiet finanzjarji skont l-Att dwar Awditjar Intern u Investigazzjonijiet Finanzjarji;

Kap. 461.

"dispożizzjoni rilevanti" għall-finijiet ta' dan l-Att tfisser kull dispożizzjoni ta' kull leġiżlazzjoni, li tirregola kull relazzjoni jew obligazzjoni finanzjarja, li teżisti jew maħluqa f'kull manjiera jew forma, bejn kull persuna u l-Gvern jew korp jew fond stabbilit taħt kull trattat jew ftehim internazzjonali li dahlet fih Malta;

"entitajiet pubbliċi" kif użata f'dan l-Att, tinkludi kull aġenzija, awtorità lokali, korporazzjoni, korp ġuridiku, awtorità u kull entità oħra li l-poteri, il-funzjonijiet u d-dmirijiet tagħha ġew mogħtija u assenjati lilha minn awtorità mwaqqfa jew kostitwita mill-Kostituzzjoni jew xi liġi oħra, jew kull soċjetà kummerċjali li għandu interess fiha l-Gvern, jew li hija ffinanzjata b'mod sħiħ jew parzjali minn fondi pubbliċi;

"estimi" tfisser l-estimi, preżentati quddiem il-Kamra dwar xi sena finanzjarja, tan-nefqa għas-servizz ta' dik is-sena finanzjarja u tinkludi kull estimi supplimentari ta' nefqa li

għaliha jkun meħtieġ li jiġi provdut wara li l-estimi jkunu ġew preżentati quddiem il-Kamra;

"flejjes pubbliċi" għandu jkollha l-istess tifsira bħal dik ta' "fondi pubbliċi";

"fond" tfisser kull fond maħluq taħt dan l-Att jew taħt xi liġi oħra fis-seħh f'Malta;

"Fond Konsolidat" tfisser il-Fond Konsolidat stabbilit bl-artikolu 102 tal-Kostituzzjoni;

"Fond ta' Hellsien tat-Teżor" tfisser il-Fond ta' Hellsien tat-Teżor stabbilit taħt dan l-Att;

"Fond ta' Kontinġenzi" għandu jkollha l-istess tifsira kif mogħti lilha bl-artikolu 105 tal-Kostituzzjoni;

"fondi pubbliċi" tfisser kull dħul, dejn, fondi fiduċjarji u fondi oħra riċevuti, ġestiti jew miżmuma minn, għal jew f'isem il-Gvern, inkluż iżda mhux limitat għal aġenziji jew entitajiet sew jekk għandhom kif ukoll jekk m'għandhomx personalità legali, inkluż fondi li minnhom il-Gvern iħallas jew jiżborsa minn fondi riċevuti minn organizzazzjoni nazzjonali, internazzjonali jew supranazzjonali, jew entità, jew xi istituzzjoni jew entità tiegħu;

"impjegat pubbliku" tfisser uffiċjali pubbliċi u impjegati ta' aġenziji tal-Gvern u entitajiet pubbliċi, jew persuni oħra li jiġġestixxu fondi pubbliċi jew riżorsi hekk kif imfissra f'dan l-Att;

"investimenti" tfisser depożiti li jhallu mgħax, ishma, titoli, self u tagħrif ta' dejn bil-miktub f'kumpaniji jew f'xi entità korporattiva, jew xi oġġett realizzabbli ta' valur proprjetà tal-Gvern;

"irregolarità" għandu jkollha l-istess tifsira kif mogħti lilha bl-artikolu 2 tal-Att dwar Awditjar Intern u Investigazzjonijiet Finanzjarji;

Kap. 461.

"kap" jew "kap ta' dipartiment" tfisser kap ta' dipartiment tal-Gvern maħtur skont il-Kostituzzjoni u jinkludi kull direttur, *manager*, segretarju jew uffiċjal prinċipali ieħor ta' entità, kemm jekk vestita minn personalità legali kemm le, li huwa responsabbli mill-amministrazzjoni, iż-żamma jew l-użu ta' flejjes pubbliċi, jew li tirċievi jew tibbenefika minn flejjes pubbliċi, jew li hija persuna li għandha l-poter ta' rappreżentanza

ta' entità jew għandha l-awtorità li tiegħu deċiżjonijiet f'isem dik l-entità jew li għandha l-awtorità li teżercita kontroll fi hdan dik l-entità;

"Kont Pubbliku" tfisser il-Kont Pubbliku stabbilit permezz ta' dan l-Att;

"kontroll finanzjarju pubbliku estern", bla ħsara għad-dispożizzjonijiet ta' dan l-Att, tfisser il-funzjoni assenjata lill-Awditur Ġenerali u lid-Deputat Awditur Ġenerali taħt il-Kostituzzjoni u l-Att dwar l-Awditur Ġenerali u l-Uffiċċju Nazzjonali tal-Verifika; Kap. 396.

"kontroll finanzjarju pubbliku intern" tfisser kontroll fuq attivitajiet li għandhom x'jaqsmu mal-finanzi ta' ministeri, dipartimenti, taqsimiet jew entitajiet li jaqgħu taħt it-tifsira ta' entitajiet pubbliċi hekk kif imfissra f'dan l-artikolu u għal kull persuna bil-funzjonijiet u responsabilitajiet fi hdan jew f'isem dawn il-ministeri, dipartimenti, taqsimiet jew entitajiet għall-ghan li jiżguraw konformità mad-dispożizzjonijiet ta' dan l-Att u ta' kull regolament magħmul tahtu jew taht xi liġi oħra, u li tiżgura l-prevenzjoni, is-sejba, u l-irkupru ta' kull telf jew nuqqas finanzjarju pubbliku;

"Kostituzzjoni" tfisser il-Kostituzzjoni ta' Malta;

"ksur" tfisser att ta' kommissjoni jew ommissjoni minn xi persuna jew persuni li jiksru xi kundizzjoni stipulata f'kuntratt tal-Gvern jew f'liġi li tirregola xi kap fil-baġit annwali, jew xi dispożizzjoni rilevanti f'liġi Maltija jew f'att li r-rabta tiegħu toħroġ minn xi trattat jew ftehim internazzjonali li dahlet għalih Malta;

"kuntratt pubbliku" tfisser kuntratti magħmula bil-kitba għal interessi pekunjarji bejn operatur jew operatori ekonomiċi u awtorità jew awtoritajiet kontraenti, u li għandhom bħala għan l-eżekuzzjoni ta' xogħlijiet, il-provvista ta' prodotti, jew il-provvista ta' servizzi;

"Malta" għandu jkollha l-istess tifsira kif mogħti lilha bl-artikolu 124 tal-Kostituzzjoni ta' Malta;

"Ministru" tfisser il-Ministru responsabbli għall-finanzi;

"perjodu transitorju" tfisser il-perjodu mill-implimentazzjoni ta' kontabilità msejsa fuq id-dovuti u sistemi ta' kontabilità pertinenti fl-ewwel dipartiment sad-dhul fis-seħh tar-regolamenti magħmula bis-saħħa tal-artikolu 38(1);

"persuna" tfisser kull persuna naturali jew legali u tinkludi kull korp ta' persuni;

"regolamenti dwar ġestjoni finanzjarja" tinkludi t-tfassil ta' politika ta' kontabilità, standards u linji gwida għad-definizzjoni ta' metodoloġija ta' kontabilità u l-aħjar prattici ta' kontabilità li jservu bħala direttivi għat-twettiq tad-dispożizzjonijiet ta' dan l-Att u li jistgħu jiġu pubblikati minn żmien għal żmien fil-Gazzetta;

"rendikonti finanzjarji" tfisser rekords formali tal-attivitatijiet finanzjarji;

"segretarju permanenti" tfisser uffiċjal pubbliku mahtur biex jissorvelja dipartiment tal-Gvern skont l-artikolu 92 tal-Kostituzzjoni;

"sena finanzjarja" għandu jkollha l-istess tifsira kif mogħti lilha bl-artikolu 124 tal-Kostituzzjoni;

"sistema ta' kontabilità" tfisser l-istandards, politika u sistema elettronika ta' *software* ta' kontabilità addottata jew awtorizzata mill-Ministeru responsabbli għall-finanzi;

"sistema sussidjarja ta' kontabilità" tfisser kull sistema manwali jew elettronika li tkun sussidjarja għas-sistema ta' kontabilità u li fiha jkun hemm reġistrati transazzjonijiet finanzjarji ta' kull xorta;

"titolu" tfisser strument ta' finanzjar jew investment maħruġ minn kumpanija jew gvern li juri interess ta' proprjetà u li jipprovdi prova ta' dejn, dritt ta' sehem fid-dhul ta' min joħorġu, jew dritt fid-distribuzzjoni ta' xi proprjetà. Titli jinkludu *bonds* jew *stocks*, kambjali tat-teżor, *debentures*, *notes*, opzjonijiet, ishma, jew *warrants*, iżda mhux poloz ta' assikurazzjoni, u jistgħu jiġu nnegozzjati fi swieq finanzjarji bħal borża;

"uffiċjal pubbliku" għandu jkollha l-istess tifsira kif mogħti lilha bl-artikolu 124 tal-Kostituzzjoni ta' Malta;

"uffiċjal ta' kontijiet" tfisser persuna li tkun tokkupa jew taġixxi fil-kariga ta' segretarju permanenti, Kap ta' dipartiment tal-Gvern jew Kontrollur Finanzjarju u tinkludi kull persuna li jkollha d-dmir li tiġbor, tirċievi jew tagħti kont ta', jew li fil-fatt tiġbor, tirċievi jew tagħti kont ta', xi flejjes pubbliċi, jew li jkollha d-dmir li tħallas, jew li fil-fatt tħallas, xi flejjes pubbliċi,

u kull persuna li tkun inkarigata mid-dhul, kustodja jew tneħħija ta', jew mill-ghoti ta' kont ta', hażniet pubbliċi, jew li fil-fatt tirċievi, iżżomm jew tiddisponi minn hażniet pubbliċi:

Iżda meta l-Ministru jagħti direttiva bil-miktub li d-dmirijiet, il-funzjonijiet u r-responsabilitajiet ta' uffiċjal ta' kontijiet għandhom ikunu vestiti esklussivament fil-persuna jew persuni ta' impjegati pubbliċi speċifikati, uffiċjal ta' kontijiet, dwar l-imsemmija dmirijiet, funzjonijiet u responsabilitajiet u sal-limitu speċifikat f'dik l-istess direttiva, tfisser biss l-uffiċjal pubbliku jew l-uffiċjali pubbliċi speċifikament imsemmija;

"verifika interna", bla ħsara għad-dispożizzjonijiet ta' dan l-Att, tfisser il-funzjoni stabbilita, imfissra u regolata mill-Att dwar Awditjar Intern u Investigazzjonijiet Finanzjarji;

Kap. 461.

"vot" tfisser kap separat tal-estimi jew taqsima prinċipali tal-appropriazzjoni mill-Kamra għas-servizz ta' sena finanzjarja.

TAQSIMA II AMMINISTRAZZJONI TAL-ATT

3. (1) Il-Ministru għandu jkun inkarigat bl-amministrazzjoni ta' dan l-Att.

Amministrazzjoni tal-Att.

(2) Bla ħsara għad-dispożizzjonijiet ta' dan l-Att u għal kull regolament magħmul tahtu, l-uffiċjali ta' kontijiet għandhom jimxu skont l-ordnijiet li, minn żmien għal żmien, jistgħu jiġu mogħtija mill-Ministru li jkollhom x'jaqsmu ma' flejjes pubbliċi u l-ghoti ta' kontijiet tagħhom.

(3) Il-Ministru, jew xi impjegat pubbliku tal-Ministeru tiegħu awtorizzat minnu għal dan il-għan, għandu dritt li jispezzjona dawk l-uffiċċji u li jkollu dak l-aċċess għal kotba, dokumenti u notamenti oħra uffiċjali skont ma jkun meħtieġ sabiex il-Ministru jeżerċita s-setgħat tiegħu u jaqdi d-dmirijiet tiegħu skont dan l-Att.

4. Il-Ministru jista' jagħmel regolamenti li ma jkunux inkonsistenti mad-dispożizzjonijiet ta' dan l-Att sabiex iġib fis-seħħ it-twettiq tad-dispożizzjonijiet ta' dan l-Att, u bla ħsara għall-ġeneralità ta' dak li jingħad qabel, dawn ir-regolamenti jistgħu jipprovdu:

Setgħat tal-Ministru biex isiru regolamenti.

(a) għall-ġbir, dhul, kustodja, hrug, nefqa, għoti ta' kont xieraq, kura u ġestjoni tal-flejjes pubbliċi kollha u għall-gwida tal-persuni kollha li jkollhom x'jaqsmu magħhom;

(b) għar-registrazzjoni, eżami, spezzjoni u sorveljanza aktar effettiva tad-dhul u nefqa kollha u ż-żamma tal-kotba u

kontijiet kollha meħtieġa;

(ċ) għall-kotba li għandhom jinżammu u għall-kontijiet li għandhom jiġu mogħtija għall-finijiet ta' dan l-Att u l-forma li fihom dawk il-kotba u kontijiet għandhom ikunu miżmuma u mogħtija;

(d) għall-akkwist, xiri, kustodja żgura, hruġ, bejgħ jew tneħħija oħra jew tħassir mill-kotba ta' xogħlijiet, provvisti jew servizzi, hażniet pubbliċi u proprjetà oħra tal-Gvern, u għall-ghoti ta' kont xieraq, u *stock-taking* ta', dawk ix-xogħlijiet, provvisti jew servizzi, hażniet u proprjetà;

(e) għall-kofinanzjament minn flejjes pubbliċi ta' programmi u inizjattivi ta' żvilupp ekonomiku u soċjali;

(f) sabiex isiru aġġustamenti u tpaċijiet f'kontijiet u hlasijiet minn kontijiet dwar dak li għandu x'jaqsam ma' flejjes pubbliċi;

(g) għall-preparazzjoni, kodifikazzjoni u publikazzjoni ta' dawk l-istandards u metodoloġiji tal-ikkontjar u ta' dawk il-*policies* u proċeduri li minn żmien għall-iehor jistgħu jitqiesu meħtieġa jew espedjenti għall-amministrazzjoni u twettiq fis-seħħ aħjar tad-dispożizzjonijiet ta' dan l-Att;

(h) għall-użu ta' *internet banking*, karti ta' kreditu u debitu, u faċilitajiet oħra bankarji u servizzi għal ġestjoni aħjar ta' flejjes pubbliċi;

(i) għar-regolamentazzjoni ta' kull forma ta' transazzjoni li tista' ssir minn żmien għal żmien;

(j) għall-ghoti u l-irċevuta ta' donazzjonijiet u *sponsorships*;

(k) għal dak kollu meħtieġ li jkun provdut taħt dan l-Att;
u

(l) għal kull haġa oħra inċidentali jew supplimentari għal xi waħda mill-hwejjeġ hawn fuq imsemmija.

TAQSIMA III FUNZJONIJIET U RESPONSABILITAJIET

*L-Accountant
General.*

5. (1) *L-Accountant General* għandu jkun responsabbli mit-twaqqif ta' standards dwar ġestjoni finanzjarja xierqa, rappurtaġġ u operazzjonijiet ta' kontabilità fil-ministeri u dipartimenti.

(2) Il-Ministru għandu jagħti struzzjonijiet lill-*Accountant General* biex iwaqqaf flejjes milli jiġu utilizzati minn xi ministeru, dipartiment jew entità pubblika, jekk dak il-ministeru, dipartiment jew entità pubblika ma jikkonformax mar-regolamenti dwar ġestjoni finanzjarja, politika, ċirkolari, linji gwida u dispożizzjonijiet oħra tal-liġi fis-sehħ minn żmien għal żmien.

6. Is-Segretarju Permanenti, jew il-persuna li għandha anzjanità xierqa kif debitament delegata mis-Segretarju Permanenti, għandu jkun responsabbli għall-monitoraġġ, u sabiex jiffacilita l-ġestjoni finanzjarja u l-implimentazzjoni tal-kontroll tal-entitajiet pubbliċi li jaqgħu taħt dak il-ministeru:

Ġestjoni
finanzjarja.

Iżda l-monitoraġġ, l-iffacilitar tal-implimentazzjoni ta' kontroll u l-ġestjoni finanzjarja ta' awtorità, bord, fondazzjoni, korporazzjoni, istituzzjoni, aġenzija, kummissjoni, kumpanija jew kull entità oħra tal-Gvern jew li għandu l-kontroll effettiv tagħha jew illi d-dhul tagħha ġej minn flejjes pubbliċi jew minn flejjes li tirċievi permezz ta' xi liġi, għandhom ikunu vestiti fil-kap tal-entità.

7. (1) Kull uffiċjal ta' kontijiet għandu jkun soġġett għal, u jassigura li jkun hemm konformità mad-dispożizzjonijiet ta' dan l-Att u ta' kull regolament, politika, ċirkulari, linji gwida, struzzjonijiet u dispożizzjonijiet oħra relatati mad-dmirijiet tal-uffiċċju tiegħu.

Dmirijiet tal-
uffiċjali ta'
kontijiet.

(2) Kull uffiċjal ta' kontijiet għandu jkun vestit bir-responsabbiltà ta' operazzjonijiet ta' kontabilità u għandu jaqdi dawk id-dmirijiet, iżomm dawk il-kotba u jagħti dawk il-kontijiet li jistgħu jkunu provduti minn jew skont dan l-Att jew minn struzzjonijiet maħruġa mill-Ministru.

8. (1) Impjegat pubbliku għandu jitqies li kkommetta att ta' ġestjoni finanzjarja hażina jekk dak l-uffiċjal xjentement jew b'negligenza jonqos milli jwettaq id-dmirijiet u r-responsabbiltajiet mogħtija lilu taħt jew b'dan l-Att.

Ġestjoni
finanzjarja
hażina.

(2) Atti ta' ġestjoni finanzjarja hażina volontarja jew negligenti jinkludu:

(a) nuqqas ta' konformità mar-regolamenti dwar ġestjoni finanzjarja;

(b) aġir diżonest, b'nuqqas ta' fedeltà u integrità fil-ġestjoni tal-affarijiet finanzjarji tal-entitajiet pubbliċi kkonċernati;

(ċ) l-użu tal-pożizzjoni jew privileġġi, jew informazzjoni kunfidenzjali miksuba permezz ta' dik il-pożizzjoni, għall-

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gwadann personali jew għall-benefiċċju mhux xieraq ta' persuna oħra;

(d) in-nuqqas ta' azzjoni immedjata kontra kull persuna li taqa' taħt is-supervizzjoni immedjata tiegħu li tikkommetti att li jikser ir-regolamenti dwar ġestjoni finanzjarja, u l-proċedura ta' kontroll intern stabbilit mill-entità pubblika kkonċernata.

L.S. Kost.03. (3) Il-proċeduri dixxiplinarji għal ġestjoni finanzjarja hażina għandhom jiġu regolati mir-Regolament tal-Proċedura ta' Dixxiplina tal-Kummissjoni dwar is-Servizz Pubbliku jew dawk ir-regoli u proċeduri dixxiplinarji li jistgħu jkunu applikabbli.

TAQSIMA IV ESTIMI U APPROPRAZZJONI

Att ta'
Approprjazzjoni.

9. Kull Att li japproprja flejjes mill-Fond Konsolidat m'għandux jinftiehem bħala li jawtorizza n-nefqa ta' dawn il-flejjes f'xi sena finanzjarja li ma tkunx is-sena finanzjarja li għaliha espressament qed issir referenza, u kull flejjes hekk approprjati li jistgħu jibqgħu mhux minfuqa fit-tmiem ta' xi sena finanzjarja ma jibqgħux jitqiesu bħala obbligati fuq il-Fond Konsolidat għal dik is-sena.

Awtorizzazzjoni ta' nefqa qabel approprjazzjoni.

10. (1) Jekk l-Att ta' Approprjazzjoni ma jkunx gie fis-seħh fil-bidu ta' xi sena finanzjarja, il-Ministru jista' jawtorizza l-ħruġ ta' flejjes mill-Fond Konsolidat sabiex tiġi milqugħa dik in-nefqa kapitali u rikorrenti li jidhirlu meħtieġa sabiex jitmexxa l-Gvern ta' Malta:

Iżda flejjes hekk awtorizzati biex jinħarġu bħala spejjeż ma għandhomx jeċċedu terz tal-ammont ivvotat għal dik l-ispiza fl-Att ta' Approprjazzjoni għas-sena finanzjarja ta' qabel:

Iżda wkoll li flejjes li għandhom ikunu maħruġa għal spejjeż kapitali għandhom ikunu awtorizzati biss għal kuntratti li ġew maqbula fis-snin finanzjarji preċedenti.

(2) Kull flejjes awtorizzati li jinħarġu kif provdut fis-subartikolu (1) ma għandhomx jeċċedu s-somma speċifikata għal dik l-ispiza fl-estimi preżentati għas-sena finanzjarja kurrenti u għandhom jiġu kompensati mal-ammonti rispettivament provduti fl-Att ta' Approprjazzjoni meta jidhol fis-seħh.

(3) Is-setgħat mogħtija lill-Ministru b'dan l-artikolu ma jestendux ruħhom għall-perjodu aktar mill-ewwel erba' (4) xhur ta' xi sena finanzjarja jew aktar mill-ġurnata li fiha l-Att ta' Approprjazzjoni għal dik is-sena jibda jseħh, liema jkun l-ewwel.

11. (1) Jekk l-esiġenzi tas-servizz pubbliku jkunu dak li jkun meħtieġ li jinbidlu l-proporzjonijiet mogħtija lis-sottokapi taħt kap ta' nefqa li jkun hemm fl-estimi, il-Ministru jista' b'minuta jawtorizza t-trasferiment ta' somma oħra minn xi *surplus* li jkun hemm f'xi sottokap ieħor tal-istess kap bl-għajnuna ta' xi sottokap li jista' jkun nieqes.

Virement ta' tfaddil taħt l-istess vot.

(2) Il-Ministru jista' fid-diskrezzjoni tiegħu u bla ħsara għal dawk il-kundizzjonijiet li jista' jidhirlu xierqa jiddelega s-setgħa mogħtija lilu skont is-subartikolu (1):

Izda kull meta tingħata delega ta' din ix-xorta, l-impjegat hekk delegat għandu jissottometti lill-Ministru fit-tmiem ta' kull tliet (3) xhur prospett li juri l-partikolaritajiet ta' kull darba li huwa jkun eżerċita s-setgħat hekk delegati.

12. Jekk jinstab illi l-ammont approprjat għal xi sena finanzjarja bl-Att ta' Approprjazzjoni, għal xi skop, ma jkunx biżżejjed jew tkun qamet ħtieġa għal nefqa għal skop li għalih ebda ammont ma jkun ġie approprjat bl-Att, jew illi għal skop xi flejjes ikunu ġew minfuqa b'eċċess tal-ammont approprjat għal dak l-iskop bl-Att ta' Approprjazzjoni, jew għal skop li għalih ebda ammont ma jkun ġie approprjat bl-Att, estimi supplimentari li juru s-somom meħtieġa jew minfuqa għandhom jitressqu quddiem il-Kamra u l-Abbozz ta' Ligi ta' Approprjazzjoni għandu jkollu dik in-nefqa taħt kapi xierqa:

Dispożizzjoni supplimentarja.

Izda l-Ministru jista' għal dawk l-għanijiet minn żmien għal żmien jawtorizza l-ħruġ ta' dawk l-ammonti mill-Fond Konsolidat skont ma jista' jitqies li jkun meħtieġ għal dak l-għan mingħajr il-ħtieġa ta' ebda approprjazzjoni oħra minbarra dan l-Att, liema ammonti għandhom jiġu inklużi fir-rapporti sottomessi fil-Kamra skont l-Att dwar ir-Responsabbiltà Fiskali.

Kap. 534.

13. (1) Għandu jiġi mwaqqaf fond li jkun magħruf bhala "il-Fond ta' Kontinġenzi" b'valur kapitali awtorizzat ta' ħames miljun euro (€5,000,000) li l-ammont tiegħu għandu jkun ipprovdut fi żmien li ma jkunx ta' aktar minn ħames (5) snin mill-appropriazzjonijiet magħmula minn żmien għal żmien mill-Fond Konsolidat.

Il-Fond ta' Kontinġenzi.

(2) Fil-każ li fir-rigward ta' xi sena finanzjarja jiġi ddeterminat li tkun qamet ħtieġa urġenti u mhux mistennija għal nefqa li għaliha ma jkun hemm ebda provvediment ieħor, il-Ministru, permezz ta' *warrant*, jista' jawtorizza avvanzi mill-Fond ta' Kontinġenzi biex tiġi milqugħa dik il-ħtieġa:

Izda meta jsiru dawn l-avvanzi, il-Ministru għandu jitlob l-approvazzjoni tal-Kamra permezz ta' Estimi Supplimentari skont dan l-Att li juru l-flejjes meħtieġa jew li ntnefqu u t-trasferiment għal dan

il-ghan mill-Fond Konsolidat lejn il-Fond ta' Kontingenzi.

(3) Il-Fond ta' Kontingenzi għandu jitmexxa skont ir-regoli murija fl-Iskeda. Id-dispożizzjonijiet ta' din l-Iskeda jistgħu jiġu emendati b'regoli oħra li jiġu magħmula mill-Ministru, li għandhom ikunu pubblikati fil-Gazzetta u li għandhom jitqiegħdu fuq il-Mejda tal-Kamra fl-ewwel laqgħa minn meta jiġu emendati r-regoli.

TAQSIMA V
ĠBIR U HLASIJET TA' FLEJJES U
ARRANĠAMENTI BANKARJI

Awtorità għall-
hrug ta' flejjes.

14. L-ebda flejjes ma għandhom jinħarġu mill-Fond Konsolidat, ħlief kif provdut fil-Kostituzzjoni jew minn fondi jew kontijiet oħra ħlief għall-iskop ta' dawk il-fondi jew kontijiet, u skont dik l-awtorità li tista' tkun applikabbli għat-twaqqif tagħhom.

Il-ħlasijiet
kollha
għandhom isiru
mill-*Accountant*
General.

15. (1) Bla ħsara għad-dispożizzjonijiet ta' dan l-Att u ta' kull regolament magħmul tahtu, il-ħlasijiet kollha ta' flejjes pubbliċi għandhom isiru mill-*Accountant General* b'dak il-mod li jista' jkun provdut mill-Ministru b'regolamenti magħmula skont id-dispożizzjonijiet ta' dan l-Att.

(2) L-*Accountant General* ma għandu jagħmel ebda ħlasijiet, minkejja li l-għanijiet li jirriferrixxu għalihom jista' jkun hemm provdut għalihom kif imiss fl-Att ta' *Appropriazzjoni kemm-il darba* ma jkunx awtorizzat li jagħmel hekk b'*warrant* taht il-firma tal-Ministru u mibgħut lilu.

(3) Dak il-*warrant* għandu jiġi ffirmat fi tliet (3) kopji mill-Ministru. Kopja waħda tal-*warrant* għandha tiġi merfugħa fl-uffiċċju tal-Ministru, oħra fl-uffiċċju tal-*Accountant General* u oħra fl-uffiċċju tal-Awditur Ġenerali.

(4) Ebda *warrant* taht dan l-artikolu ma għandu jibqa' fis-seħħ ħlief matul is-sena finanzjarja li għaliha jkun inħareġ.

Ħlas ta'
kontijiet minn
uffiċċjali ta'
kontijiet.

16. Uffiċjal ta' kontijiet għandu jhallas kont wara li jiżgura illi d-dispożizzjonijiet ta' dan l-Att u ta' kull regolament magħmul tahtu li għandu x'jaqsam mal-ħlas ta' kontijiet, ikunu ġew imħarsa u illi l-ħlas tal-kont ikun skont awtorità xierqa.

Flus akkont.

17. Kemm-il darba jkun neċessarju għal uffiċjal ta' kontijiet li jkollu flejjes għall-ħlas li għalihom *vouchers* ma jistgħux jiġu preżentati direttament lill-*Accountant General* għal ħlas, flus akkont jistgħu jinħarġu għall-ammont li jista' jawtorizza l-Ministru.

18. Għandu jkun hemm stabbilit fond, li jkun magħruf bħala "il-Fond ta' Helsien tat-Teżor", biex jipprovdi għad-dhul ta' flejjes li jistgħu jkunu mħallsa lura mill-Gvern u għall-iskop li tiġi milqugħa kull spiża oħra li għandha tiġi temporanjament maħruġa minn flejjes pubbliċi u li titħallas lura gradatament jew le f'dan il-fond mill-Fond Konsolidat jew minn ghejjun oħra.

Fond ta' Helsien tat-Teżor.

19. L-ebda Kont ta' Depożitu barra mill-Baġit ma għandu jinfetaħ fil-Fond ta' Helsien tat-Teżor ħlief bl-approvazzjoni bil-quddiem tas-Segretarju Permanenti responsabbli għall-finanzi jew impjegat pubbliku delegat minnu, u dak il-Kont għandu jkun suġġett għall-kundizzjonijiet imposti fl-approvazzjoni. L-uffiċjal ta' kontijiet responsabbli mit-tħaddim tal-Kont ta' Depożitu barra mill-Baġit għandu jassigura li l-Kont jiġi utilizzat biss għall-għan li għalih ġie awtorizzat oriġinarjament u jrid jingħalaq minnufih malli ma jibqax aktar meħtieġ.

Kont ta' Depożitu barra mill-Baġit.

20. Bla ħsara għad-dispożizzjonijiet ta' dan l-artikolu, imgħax u dhul ieħor li jingabar fil-Fond ta' Helsien tat-Teżor għandu jiġi akkreditat favur il-Fond Konsolidat u kull apprezzament jew deprezzament fil-valur ta' xi investimenti ta' flejjes tal-Fond ta' Helsien tat-Teżor għandu, flimkien ma' kull profitt jew telf li jinholoq mill-bejgħ jew fidwa ta' titoli jew ishma, jiġi akkreditat jew addebitat skont il-każ lill-Fond Konsolidat:

Akkumulazzjoni ta' mgħax u varjazzjoni f'impieg ta' flejjes.

Izda fil-każ ta' depożiti akkont ta' fondazzjonijiet jew *trusts*, il-Monte di Pietà jew tal-Kustodju tal-Proprietà tal-Għadu, dak l-imgħax u dhul ieħor, apprezzament jew deprezzament fil-valur ta' investimenti ta' flejjes u l-profitti jew self fil-bejgħ jew fidwa ta' titoli għandhom jiġu akkreditati jew addebitati skont il-każ lill-kont xieraq.

21. Il-Ministru jista' bla ebda approprjazzjoni oħra ħlief dan l-Att jara li l-*Accountant General* jagħmel hlasijiet mill-Fond ta' Helsien tat-Teżor b'*warrant* taħt il-firma tal-Ministru, li fil-każ tal-hlasijiet kollha ta' flejjes li għandhom jithallsu lura fil-fond, għandu jispeċifika l-mod u l-pattijiet ta' dak il-hlas lura.

Hlasijiet mill-Fond ta' Helsien tat-Teżor.

22. L-*Accountant General* jista', minn żmien għal żmien, jittrasferixxi kull bilanċ tal-kont pubbliku, jew xi parti minnu, minn fond jew kont għal fond jew kont ieħor fil-kont pubbliku għal dawk il-perjodi u b'dawk il-pattijiet li l-Ministru jista' jawtorizza.

Setgħa għal trasferiment temporanju minn kont għal ieħor.

23. (1) Il-Ministru jista' jagħmel arrangamenti ma' xi bank jew banek b'dawk il-pattijiet u l-kundizzjonijiet li jkunu xierqa għad-dhul, kustodja u hlas ta' flejjes pubbliċi u t-trasmissjoni tagħhom lejn u minn Malta, u għal kull avvanzi li jistgħu jsiru bl-awtorità ta' dan l-Att jew ta' xi liġi oħra, għal drittijiet dwarhom, u għall-imgħax li għandu jithallas minn jew lill-bank jew banek fuq bilanċi jew avvanz

Arrangament ma' bank.

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rispettivament u b' mod ġenerali għat-tmexxija tan-negozju bankarju tal-Gvern.

(2) L-ebda uffiċjal ta' kontijiet ma jista' jiftaħ kont pubbliku jew uffiċjali f' xi bank ħlief kif awtorizzat b' dan l-Att jew b' xi regolamenti magħmula tahtu, mingħajr l-awtorità bil-miktub tal-Ministru, u l-Gvern ma jkunx miżmum responsabbli għal xi *overdraft* f' xi kont bhal dak jekk ma jkunx awtorizzat mill-Ministru.

(3) L-awtorità tal-Ministru tista' tiġi delegata lil uffiċjal ta' kontijiet, sakemm ma jokkupax pożizzjoni inferjuri għal dik ta' Direttur Ġenerali, biex jiftaħ xi kont pubbliku jew uffiċjali f' xi bank skont subartikolu (2).

(4) Kontijiet bankarji għandhom jiġu ġestiti u rrikonċiljati skont il-proċeduri speċifikati fir-regolamenti dwar ġestjoni finanzjarja tal-Gvern magħmula taht dan l-Att.

Il-Kont
Pubbliku.

24. Il-flejjes pubbliċi kollha għandhom jinżammu f'kont li għandu jkun magħruf bħala "il-Kont Pubbliku" li fih għandhom jiżdedu u jiħallsu l-flejjes kollha li jiffirmaw il-Fond Konsolidat, il-Fond ta' Ħelsien tat-Teżor u l-Fond ta' Kontingenzi u kwalunkwe flejjes oħra, minbarra:

(a) meta awtorizzat speċifikament mill-Ministru biex jinżammu f'kont separat; jew

(b) meta provdut xort'oħra mill-Att li jagħti l-poteri lill-entità pubblika li tamministra fondi pubbliċi.

Il-flejjes kollha
fil-bank ikunu
flejjes pubbliċi.

25. Il-flejjes kollha mqiegħda fil-bank affavur tal-kontijiet imsemmija fl-aħħar artikolu qabel dan, għandhom jitqiesu li jkunu flejjes pubbliċi u ma jistgħux jitneħħew mill-bank ħlief kif provdut b' dan l-Att.

Depożiti.

26. Il-flejjes imdahhla minn jew f'isem il-Gvern bħala akkont ta' dazji jew depożiti fil-Qorti skont xi liġi jew xi awtorità, il-flejjes imdahhla bi *trust* u l-flejjes kollha mdahhla mingħand xi persuna jew awtorità waqt li tkun pendent t-tlestija ta' xi xogħol jew servizz jew deċiżjoni dwar pretensjoni għandhom jitqiesu li jkunu flejjes pubbliċi skont it-tifsira u għall-finijiet ta' dan l-Att u għandhom jiġu trasferiti lura fil-Kont Pubbliku, u kreditati lill-kont ta' depożitu appożitu fil-Fond ta' Ħelsien tat-Teżor:

Iżda l-ebda flejjes, jew parti minnhom, li jistgħu jiġu mħallsa lura lill-Gvern ma għandhom jgħaddu fil-Fond Konsolidat.

27. Fejn iżda xi ammont li ġie depożitat skont id-dispożizzjonijiet tal-artikolu 26 ma jkunx reklamati għal żmien ta' tletin (30) sena mid-data li fiha ġie depożitat, huwa għandu, sakemm mhux provdut xort'oħra f'dan l-Att jew f'xi liġi oħra, jiġi trasferit fil-Fond Konsolidat:

Depożiti mhux reklamati.

Iżda l-Ministru jista', mingħajr ebda approprjazzjoni oħra ħlief dik skont dan l-Att, jawtorizza lill-*Accountant General* biex iħallas mill-Fond Konsolidat fi kwalunkwe ħin lil xi persuna li tistabilixxi talba għal dan il-għan.

28. L-*Accountant General* għandu, minn ġurnata għal oħra, jara li jitqiegħdu fil-bank affavur ta' kont xieraq, il-flejjes kollha pubbliċi miġbura jew imdaħħla t-Teżor.

Tqeghid tal-flejjes kollha fil-bank.

29. Kull uffiċjal ta' kontijiet li jiġbor jew jirċievi flejjes pubbliċi għandu jqiegħed fil-bank affavur tal-kont xieraq, l-ammont gross tal-ġbir f'dawk il-granet u b'dak il-mod u forma kif l-*Accountant General* jista' jordna:

Il-flejjes pubbliċi miġbura jitqiegħdu fil-bank.

Iżda, meta l-Ministru hekk jordna, l-uffiċjali ta' kontijiet jistgħu jnaqqsu mill-ammont gross tal-ġbir tagħhom dawk is-somom li jistgħu jkunu meħtieġa biex ikunu jistgħu jagħmlu hlasijiet lura, rimborsi jew rifużjonijiet.

30. Ħlief kif jista' jkun provdut speċifikament b'xi liġi u bla ħsara għad-dispożizzjonijiet ta' dan l-artikolu, l-ebda flejjes ma għandhom jiġu mislufa mill- jew lill-Gvern minn l-ebda bank jew persuna u kull impenn għar-radd ta' kwalukwe dejn għandu jkun assolutament null u bla effett:

Self ta' flus.

Iżda l-Ministru jista' jawtorizza *overdraft* varjabbli fuq il-Kont Pubbliku jekk u meta jkun meħtieġ, u f'dan il-każ:

(a) ir-rimbors ta' kull *overdraft* għandu jsir qabel l-għeluq tas-sena finanzjarja li fiha l-*overdraft* ikun infetaħ; u

(b) għandha titqiegħed fuq il-Mejda tal-Kamra dikjarazzjoni tal-qagħda ta' dak l-*overdraft* fl-aħħar jum ta' kull tliet (3) xhur, kemm jista' jkun malajr wara dik id-data.

31. Minkejja kull haġa f'dan l-Att, il-Ministru jista' jagħmel arrangamenti b'dawk il-pattijiet u kondizzjonijiet li jidhrulu meħtieġa għall-ġbir, dħul, kustodja, depożitu f'banek, ħruġ, spiża, nefqa, avvanzi, pagamenti, għoti ta' kont xieraq, kura u ġestjoni barra minn Malta ta' kull flejjes pubbliċi u għaż-żamma ta' kontijiet, u għoti ta' prospetti, rendikontijiet u *vouchers* li jirriferru għal dak il-ġbir, dħul, kustodja, depożitu, ħruġ, nefqa, avvanzi u għall-eżami ta' dawk il-

Arrangamenti dwar flejjes barra minn Malta.

kontijiet, prospetti, rendikontijiet u *vouchers*:

Iżda d-dokumentazzjoni ta' kull transazzjoni għandha tinzamm skont id-direzzjoni mogħtija mill-*Accountant General*.

TAQSIMA VI
KONTIJET U RAPPURTAR

Sistema ta' kontabilità tal-Gvern u sistema sussidjarja ta' kontabilità.

32. (1) *L-Accountant General* għandu jiżgura li tkun stabbilita sistema ta' kontabilità, inkluż sistemi sussidjarji ta' kontabilità, mal-entitajiet kollha pubbliċi.

Il-kotba ta' kontabilità tal-uffiċjali ta' kontabilità.

(2) Bla ħsara għad-dispożizzjonijiet ta' xi regolamenti magħmula taħt dan l-Att, kull uffiċjal ta' kontijiet li jiġbor, jirċievi jew iħallas flejjes pubbliċi għandu jżomm dawk il-kotba u kontijiet fil-manjiera u forma stabbilita mill-*Accountant General*.

Aċċess tal-*Accountant General* għal dokumenti finanzjarji uffiċjali.

33. *L-Accountant General* jista' jispezzjona u jagħmel kopji ta' kwalunkwe kotba u rekords uffiċjali u dokumenti jew kopji tagħhom, u jesigi kopji f'format elettroniku tad-dokumenti uffiċjali li jridu jiġu sottomessi.

Titolu 1 – Kontabilità msejsa fuq il-kontanti

Rendikont tal-kont finanzjarju konsolidat ta' kull tliet xhur sabiex jiġi pubblikat fuq il-Gazzetta.

34. *L-Accountant General* għandu fl-iqsar żmien konvenjenti jipprepara rendikont finanzjarju msejjes fuq il-kontanti tal-Fond Konsolidat għal kull tliet (3) xhur ikkumparat mat-tliet (3) xhur korrispondenti tas-sena ta' qabel u jissottometti r-rapport lill-Ministru għall-pubblikazzjoni fil-Gazzetta.

Rendikonti Annwali.

35. (1) *L-Accountant General* għandu, mill-aktar fis possibbli wara t-tmiem ta' kull sena finanzjarja, u mhux aktar minn tliet (3) xhur mit-tmiem ta' dik is-sena, ilesti u jibgħat lill-Awditur Ġenerali:

(a) rendikont finanzjarju tal-Fond Konsolidat imsejjes fuq il-kontanti, imqabbel ma' dak tas-sena finanzjarja preċedenti;

(b) rendikont ta' dħul u ħruġ ta' kull fond jew kont maħluq minn din il-liġi jew xi liġi oħra.

(2) Malli l-Awditur Ġenerali jrodd lura r-rendikonti lill-*Accountant General*, il-Ministru għandu jordna li r-rendikonti jiġu ppubblikati fil-Gazzetta u jqiegħed kopja tagħhom fuq il-Mejda tal-Kamra fi żmien għaxart (10) ijiem minn meta jiġu ppubblikati:

Iżda fil-kalkolu ta' dak il-perjodu ma għandu jittieħed ebda kont ta' xi żmien li matulu l-Kamra tkun xolta jew prorogata, jew li

matulu tkun aġġornata għal iżjed minn għaxart (10) ijiem.

36. *L-Accountant General* għandu fl-inqas żmien mit-tmiem ta' kull sena finanzjarja u f'kull każ sa mhux aktar minn sitt (6) xhur mit-tmiem tas-sena finanzjarja, ihejji u jibgħat lill-Awditur Ġenerali r-rendikontijiet u l-kontijiet segwenti:

Thejija tal-kontijiet finanzjarji annwali.

(a) estratt tal-irċevuti u pagamenti tal-Kont Pubbliku kkomparat mal-irċevuti u pagamenti tas-sena finanzjarja preċedenti;

(b) estratt tal-Fond Konsolidat imsejjes fuq il-kontanti kkomparat ma' dak tas-sena finanzjarja preċedenti;

(ċ) rendikont dettaljat tad-dħul imsejjes fuq il-kontanti, hekk kif imqabbel mal-estimi fejn jiġu murija l-varjazzjonijiet fuq kull oġġett;

(d) rendikont dettaljat tal-ħruġ imsejjes fuq il-kontanti li juri somom approprjati taht kull kap distribwiti skont is-sottokapi kif spjegati fl-estimi, in-nefqa matul is-sena finanzjarja u l-ammont żejjed li ntnefaq jew li ma ntnefaqx;

(e) dikjarazzjoni tal-irċevuti u pagamenti fuq self magħmul mill-Gvern;

(f) rendikont tad-dejn pubbliku u l-ispiza annwali fuqu, li juri wkoll l-ammont li ġie mħallas lura matul is-sena finanzjarja;

(g) rendikont tal-irċevuti u n-nefqa ta' fondi fiduċjarji jew ta' xi kont jew fond ieħor tal-Gvern;

(h) rendikont tal-investimenti kollha miżmuma mill-Gvern sat-tmiem tas-sena finanzjarja u f'isem kull fond jew kont bil-prezz tal-għeluq tas-suq hekk kif pubblikat fil-borża li fuqha it-titolu huwa rreġistrat fl-aħħar jum ta' negozju tas-sena finanzjarja jew il-prezz medju fis-suq tat-titolu ppubblikat minn generatur tas-suq rikonoxxut, skont liema minnhom tkun l-aktar reċenti. Il-valur assenjat lil kull titolu fil-kontijiet għandu jkun aġġustat biex jikkorrispondi ma' dak il-prezz;

(i) rendikont ta' assi u obligazzjonijiet tal-Gvern fi tmiem is-sena finanzjarja;

(j) rendikont tal-bilanċi (eskluz fondi speċjali) fi tmiem is-sena finanzjarja;

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(k) rendikont ta' fondi speċjali ddepożitati t-Teżor;

(l) rendikont dettaljat ta' avvanzi mill-Fond ta' Helsien tat-Teżor;

(m) sommarju tabulari ta' hażniet mhux allokati ffinanzjati mill-Fond ta' Helsien tat-Teżor;

(n) rendikont ta' talbiet abbandunati, ta' telf ta' kontanti u ta' hażniet imħassra mill-kotba.

Rapport
annwali fuq
kontijiet u
finanzi.

37. *L-Accountant General* għandu, fl-iqsar żmien mill-għeluq tal-kontijiet ta' kull sena finanzjarja u f'kull każ mhux aktar minn sitt (6) xhur mit-tmiem ta' dik is-sena, jissottometti lill-Ministru rapport fuq kontijiet bażati fuq il-kontanti u finanzi tal-Gvern għall-pubblikazzjoni.

Titolu 2 – Kontabilità msejsa fuq id-dovuti

Adozzjoni tal-
istandards ta'
kontabilità
msejsa fuq id-
dovuti.

38. (1) Minn meta jiġi stabbilit mill-Ministru permezz ta' regolament, kull ministeru u dipartiment għandu jaddotta l-istandards tal-kontijiet msejsa fuq id-dovuti fil-kontabilità u rappurtar finanzjarju tagħhom, li jimplementa l-Istandards Internazzjonali ta' Kontijiet tas-Settur Pubbliku (IPSASs) kif addottati mill-Gvern, u jippubblikaw ir-rendikonti finanzjarji.

(2) *L-Accountant General* għandu jkun responsabbli mill-pubblikazzjoni ta' dawn l-istandards ta' kontabilità u jassigura konformità bejn il-ministeri u d-dipartimenti, skont ma jkun mitlub minn żmien għal żmien.

Rendikont
konsolidat ta'
kull tliet xhur
imsejjes fuq id-
dovuti.

39. (1) Kull ministeru għandu jipprepara fil-forma provduta mill-*Accountant General* rendikonti msejsa fuq id-dovuti ta' kull tliet (3) xhur li jikkonsolidaw il-prestazzjoni finanzjarja tal-ministeru rispettiv u d-dipartimenti tiegħu, fuq livell ta' ministeru, għal kull wieħed mill-ewwel tliet (3) perjodi ta' tliet (3) xhur ta' kull sena fiskali.

(2) *L-Accountant General* għandu jipprepara rendikonti msejsa fuq id-dovuti kull (3) tliet xhur, li jikkonsolidaw il-prestazzjoni finanzjarja ta' kull ministeru u għandu jissottometti dawn ir-rendikontijiet lill-Ministru għall-pubblikazzjoni fil-Gazzetta.

(3) Il-Ministru għandu b'regolamenti jistabbilixxi l-perjodu li fih għandhom ikunu ppreżentati dawn il-kontijiet u rendikonti.

40. Kull ministeru għandu jipprepara jew jara li jiġu ppreparati, fil-forma u l-mod kif provdut mill-*Accountant General*, ir-rendikonti finanzjarji annwali konsolidati msejsa fuq id-dovuti, li jikkonsolidaw il-prestazzjoni finanzjarja u l-pożizzjoni finanzjarja tal-ministeru rispettiv u d-dipartimenti tiegħu, fuq livell ministerjali, u għandu jissottometti r-rendikonti lill-*Accountant General* sa mhux aktar tard minn xahrejn (2) mit-tmiem tas-sena finanzjarja, sabiex wara jgħaddu għand l-Awditur Ġenerali.

Rendikonti ministerjali annwali finanzjarji konsolidati awditjati msejsa fuq id-dovuti.

41. (1) L-*Accountant General* għandu, fl-inqas żmien possibbli mit-tmiem tas-sena finanzjarja u mhux aktar tard minn sitt (6) xhur mit-tmiem tal-istess sena, iħejji u jgħaddi lill-Awditur Ġenerali r-rendikonti finanzjarji annwali konsolidati msejsa fuq id-dovuti, li jikkonsolidaw il-prestazzjoni finanzjarja u l-pożizzjoni finanzjarja, ta' kull ministeru.

Pubblikazzjoni tar-rendikonti finanzjarji konsolidati awditjati msejsa fuq id-dovuti.

(2) L-Awditur Ġenerali għandu jivverifika dawn ir-rendikonti finanzjarji annwali konsolidati msejsa fuq id-dovuti, skont l-Att dwar l-Awditur Ġenerali u l-Uffiċċju Nazzjonali tal-Verifika.

Kap. 396.

(3) Hekk kif jirċievi d-dikjarazzjonijiet finanzjarji annwali konsolidati msejsa fuq id-dovuti mill-Awditur Ġenerali, il-Ministru għandu, sa mhux aktar tard minn disa' (9) xhur mit-tmiem tas-sena finanzjarja, jippublika dawn id-dikjarazzjonijiet fil-Gazzetta u jippreżenta kopja fuq il-Mejda tal-Kamra fi żmien għaxart (10) ijiem mill-pubblikazzjoni:

Izda fil-kalkolu ta' dak il-perjodu ma għandu jittiehed ebda kont ta' xi żmien li matulu l-Kamra tkun xolta jew prorogata, jew li matulu tkun agġornata għal aktar minn għaxart (10) ijiem.

Titolu 3 – Perjodu Transitorju

42. Matul il-perjodu transitorju għal bidla minn kontabilità msejsa fuq il-kontanti għal kontabilità msejsa fuq id-dovuti, ir-reġim ta' rappurtagġ provdut fl-artikoli 34 sa 37 għandu jipprevali.

Rappurtar matul il-perjodu transitorju.

43. Bla ħsara għad-dispożizzjonijiet tal-artikolu 38, l-*Accountant General* jista', minn żmien għal żmien f'dan il-perjodu, jagħti struzzjonijiet fuq operazzjonijiet ta' kontabilità u rappurtagġ li għandhom jiġu segwiti matul il-bidla minn kontabilità msejsa fuq il-kontanti għal kontabilità msejsa fuq id-dovuti.

Istruzzjonijiet mahruġa mill-*Accountant General* matul il-perjodu transitorju.

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TAQSIMA VII
KONTROLL FINANZJARJU

Kontroll
finanzjarju.

44. Bla ħsara għad-dispożizzjonijiet ta' kull liġi, il-kontroll finanzjarju ta' fondi pubbliċi għandu jiġi ġestit u eżerċitat kif previst skont jew taħt dan l-Att.

Miżuri kontra
ksur.

45. (1) Pagamenti jew benefiċċji jistgħu jinżammu mill-*Accountant General* meta l-*Accountant General* ikun infurmat, jew ikollu raġuni li jqis b'ċertezza, li seħħ xi ksur.

(2) Id-Direttur tal-Kuntratti huwa awtorizzat li jitlob li pagamenti jew benefiċċji jinżammu meta jkun hemm raġuni għalfejn jiġi kkunsidrat li sar xi ksur.

(3) Kull *bond*, garanzija jew titolu ieħor mogħti minn kull persuna taħt obbligu kontrattwali jew legali, li l-eżekuzzjoni jew rilaxx tagħhom ġie mwaqqaf jew mhedded minn xi ksur, jista' jiġi miżmum meta l-*Accountant General* jew il-Kap tal-Awtorità Kontraenti jkunu infurmati, jew jafu b'raġuni li twassal għaċ-ċertezza, li sar xi ksur.

(4) Kemm-il darba ma jkunx provdut xort'oħra f'xi liġi jew kuntratt ieħor, l-*Accountant General*, għandu jipproċedi bl-irkupru ta' flejjes li thallsu jew saru jew baqgħu dovuti lil xi persuna b'riżultat ta' xi ksur.

(5) Għall-fini tal-irkupru ta' telf jew nuqqas, kull persuna hekk kif imsemmija f'dan l-artikolu tista' tigbed kull *bond*, garanzija bankarja jew titolu ieħor mogħti minn kull persuna taħt obbligu kontrattwali jew legali li l-eżekuzzjoni jew rilaxx tagħhom ġie mwaqqaf jew mhedded minn xi ksur.

(6) Għall-fini tal-irkupru ta' telf jew nuqqas, l-*Accountant General* jista' jipproċedi kontra kull persuna li ma aġixxietx in *bona fede*, li, għalkemm kellha d-dmir li tagħmel dan, tkun naqset milli tiegħu prekawzjonijiet raġonevoli u milli teżerċita diligenza kif dovuta biex tipprevjeni dik l-irregolarità.

Ksur
intenzjonali.

46. Kemm-il darba ma jkunx speċifikament provdut xort'oħra f'xi liġi oħra, meta persuna kif imsemmija fl-artikolu 45 għandha raġuni biex temmen li ġie kommess xi ksur bl-intenzjoni li jittieħed vantaġġ, jew biex isir qligħ illegali jew mhux xieraq, l-*Accountant General* għandu, minbarra l-miżuri provduti fl-artikolu 45, jimponi multa amministrattiva li tkun ekwivalenti għas-somma jew ammont li sar jew baqa' dovut minn, jew li thallas lil, kull persuna li kkommettiet dak il-ksur.

47. (1) Kemm-il darba ma jkunx speċifikament provdut xort' oħra f'xi liġi oħra, is-Segretarju Permanenti għandu, malli jikseb jew ikollu konjizzjoni li sar xi ksur, minnufih jinforma lil kwalunkwe persuna msemmija fl-artikolu 45, u għandu jagħmel l-investigazzjoni neċessarja u jhejji rapport li jindika:

Rapport mahruġ mis-Segretarju Permanenti.

(a) il-ksur imwettaq;

(b) it-telf jew nuqqas finanzjarju, jekk ikun hemm, u l-kobor tiegħu għall-Gvern jew għall-entità multinazzjonali jew internazzjonali jew fond ta' jew li fih Malta, taħt kwalunkwe ftehim, tiffirma parti minnu jew għandha parti fih;

(ċ) ir-responsabbiltà ta' dak it-telf jew nuqqas; u

(d) kull somma jew ammont li bih persuna jew persuni qed tagħmel jew għamlu qligħ mhux xieraq jew ibbenefikaw b'konsegwenza ta' dak il-ksur.

(2) Is-Segretarju Permanenti għandu jinnotifika lill-persuna, li kienet infurmata bil-ksur skont is-subartikolu (1), bir-rapport.

(3) Fejn ir-responsabbiltà għat-telf jew nuqqas skont kif tkun stabbilita taħt is-subartikolu (1) tkun imputabbli għal żewġ (2) persuni jew aktar dawn għandhom jinżammu solidalment responsabbli għal dan flimkien.

48. (1) Għandu jingabar imgħax fuq kull somma jew ammont li jista' jiġi rkuprat taħt l-artikoli 45 u 46 għall-perjodu mid-data meta dan ikollu jithallas hekk kif provdut fl-artikolu 49.

Imgħax li għandu jiddekorri.

(2) L-imgħax li huwa provdut għalih fis-subartikolu (1) għandu jkun bl-ogħla rata permissibbli mil-liġi.

49. (1) L-*Accountant General* għandu jinnotifika, filwaqt li jiddikjara r-raġunijiet għal tali deċiżjoni, lil kull persuna jew persuni bil-proċeduri għall-irkupru ta' somma jew ammont taħt l-artikolu 45 jew għall-eżazzjoni tal-multa amministrattiva taħt l-artikolu 46.

Notifika tal-*Accountant General*.

(2) Meta l-pagament ta' kull somma jew ammont ma jseħx fi żmien xahar (1) mid-data tan-notifikata lil persuna jew persuni skont is-subartikolu (1), l-*Accountant General* għandu l-ewwel jintima l-pagament mill-persuna jew persuni permezz ta' att ġudizzjarju, u jekk dan ma jseħx, il-pagament għandu jiġi infurzat permezz ta' titolu eżekuttiv kif provdut skont l-artikolu 50 fi żmien tnax-il (12) jum mid-data tan-notifika.

(3) Għall-għanijiet tas-subartikolu (1), notifika tal-*Accountant*

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General lil persuna jew persuni, li turi somma jew ammont dovuti jew kull multa amministrattiva u mgħax li għalihom dik il-persuna jew persuni huma soġġetti, sakemm mhux ipprovat xort'ohra, hija prova biżżejjed ta' dak dovut lill-Gvern minn dik il-persuna jew persuni.

Titolu eżekuttiv. **50.** (1) Kull notifika mogħtija mill-*Accountant General*, hekk kif provdut fl-artikolu 49, għandha tikkostitwixxi titolu eżekuttiv għat-tifsir u l-għanijiet tat-*Titolu VII* tat-*Taqsim*a I tat-*Tieni Ktieb* tal-*Kodiċi* ta' *Organizzazzjoni* u *Proċedura Ċivili*:

Kap. 12.

Iżda l-proċedura hekk kif provduta fl-artikolu 49 tiġi segwita f'kull każ qabel ma l-pagament jiġi esegwit bis-saħħa ta' dak it-titolu.

(2) Meta skont id-dispożizzjonijiet ta' din it-*Taqsim*a pagament isir infurzabbli b'titolu eżekuttiv kontra entità ta' persuni l-*Accountant General* jista', mingħajr il-bżonn ta' ebda att ieħor, jipproċedi bl-infurzar kontra l-kap eżekuttiv, direttur eżekuttiv jew ufficjal prinċipali, ta' dik l-entità ta' persuni li għandhom jitqiesu personalment obbligati għall-finijiet ta' din it-*Taqsim*a.

(3) Għall-finijiet ta' dan l-Att ikun biżżejjed li l-isem tal-entità ta' persuni biss tidher fuq in-notifika tal-*Accountant General*.

(4) F'kull proċediment biex jiġi kkontestat att eżekuttiv skont l-artikolu 281 tal-*Kodiċi* ta' *Organizzazzjoni* u *Proċedura Ċivili*, min jikkontesta l-fatti hekk kif iddikjarati fin-notifika tal-*Accountant General* għandu jgħorr l-oneru tal-prova.

Kap. 12.

Azzjoni għall-pagament mill-*Accountant General*. **51.** (1) Kull somma, multa, ammont jew imgħax li għandha tiġi rkuprata jew miġbura taħt l-artikoli 45, 46 u 48, tista' tiġi mfittxija, skont il-każ, fil-Prim'Awla tal-Qorti Ċivili, jew fil-Qorti tal-Maġistrati ta' Malta fil-ġurizidizzjoni ċivili tagħha, jew fil-Qorti tal-Maġistrati ta' Għawdex fil-ġurizidizzjoni ċivili tagħha mill-*Accountant General*, bl-ispejjeż kollha tal-kawża għall-persuna jew persuni debituri jew persuna jew persuni responsabbli.

(2) Kawża biex tingabar xi somma, ammont, multa jew imgħax, tista' tingieb f'kull waqt mid-data fejn issir dovuta skont l-artikolu 45 sa hames (5) snin minn dik id-data.

(3) Il-perjodu ta' preskrizzjoni speċifikat fis-subartikolu (2) jiġi interrott permezz ta' att ġudizzjarju ppreżentat mill-*Accountant General* qabel ma jgħaddi dak il-perjodu li fih is-somma, ammont, multa jew imgħax ikun iddikjarat.

Dettalji. **52.** Meta l-*Accountant General* iqis li hemm raġunijiet biżżejjed biex jemmen li sar ksur, huwa jista' jitlob lil persuna li hija ufficjal jew impjegata ta' ministeru, dipartiment jew entità pubblika, kemm jekk

imħallsa jew xort'ohra, sakemm mhux marbuta bl-obbligu tas-sigriet professjonali, biex tagħti d-dettalji tal-persuna jew persuni speċifikati skont dan l-Att.

53. L-ebda proċediment taħt dan l-Att ma għandu jiġi sospiż minħabba li jitressqu proċedimenti jew li ssir prosekuzzjoni f'azzjoni kriminali relatata ma' ksur, u l-*Accountant General* għandu jzomm, jew imexxi biex jiġbor, kull somma, ammont, multa jew imġax, jew il-Qorti għandha tkompli tisma' s-sottomissjonijiet u għandha tagħti sentenza jew digriet, daqslikieku tali azzjoni kriminali ma ġietx imressqa, madanakollu kull persuna li kontriha jkun ħareġ att eżekuttiv taħt din it-Taqsima tista' xorta waħda tirrikorri għand il-Qrati ta' Ġuriżdiżzjoni Ċivili.

Prosekuzzjoni
kriminali
kontemporanja.

54. Meta tinkiser xi dispożizzjoni jew obligazzjoni, ta' jew taħt Att li jirregola xi entità jew fond multinazzjonali jew internazzjonali ta' jew li fih Malta tiffirma parti jew qed tiehu sehem taħt kull trattat jew ftehim internazzjonali, kull proċediment kontemplat taħt din it-Taqsima għandu jiġi magħmul flimkien mal-entità maħtura responsabbli biex timplimenta jew tiżgura l-eżekuzzjoni ta' dik id-dispożizzjoni jew obligazzjoni.

Ksur ta'
obligazzjonijiet
internazzjonali.

55. Il-Ministru jista' japplika s-sanzjonijiet amministrattivi xierqa għat-tneħħija parzjali jew totali jew għall-esklużjoni minn jew l-irtirar ta' vantaġġ, jew l-irtirar temporanju tal-approvazzjoni jew rikonoxximent meħtieġ għall-partecipazzjoni f'benefiċċji, incentivi, assistenza jew għajnuna marbuta ma' skema jew programm amministrat minn entità jew fond multinazzjonali jew internazzjonali ta' jew li fih Malta tiffirma parti jew qed tiehu sehem taħt kull trattat jew ftehim internazzjonali, waqt proċeduri istitwiti taħt dan l-Att.

Penalitajiet
amministrattivi.

TAQSIMA VIII VERIFIKA U ASSIGURAZZJONI

56. (1) L-*Accountant General* jista', f'kull waqt, jitlob lill-bank li fih ġew imħallsa flejjes pubbliċi, sabiex jibgħat għal rendikont li juri, skont id-data, kull somma rċevuta u mħallsa taħt kull kont miżmum mill-bank.

Dmirijiet tal-
bank.

(2) L-*Accountant General* jista', f'kull waqt, jitlob lil kwalunkwe ministeru u dipartiment u entità pubblika li għandha kont bankarju sabiex iħejji rendikont li jirrikonċilja l-bilanċ tal-kont bankarju hekk kif jidher fil-kotba rispettivi mal-bilanċ tar-rendikont tal-bank.

Dmirijiet ta'
kull entità
pubblika.

(3) L-Awditur Ġenerali jista', f'kull waqt, jitlob lill-*Accountant General* jew lis-Segretarju Permanenti rispettivament, sabiex iħejji rendikonti indikati fis-subartikoli (1) u (2) flimkien, fejn hu possibbli, mar-rendikont tal-bank u fejn dan mhuwiex possibbli, flimkien maç-

ċertifikat tal-bank li juri l-bilanċ tal-ġhluq għal dak il-perjodu.

(4) Il-Ministru jista' jagħmel dawk ir-regolamenti neċessarji għall-implimentazzjoni aħjar ta' dan l-artikolu.

Miżuri kontra l-frodi u ksur.
Kap. 396.

Kap. 461.

Kap. 12.

57. (1) Meta, wara li jkun hemm kxif ta' xi irregolarità jew frodi fir-rigward ta' flejjes pubbliċi, isir rapport skont id-dispożizzjonijiet tal-Att dwar l-Awditur Ġenerali u l-Uffiċċju Nazzjonali tal-Verifika, u tal-Att dwar Awditjar Intern u Investigazzjonijiet Finanzjarji, li jiġi mibgħut jew riferit lil xi Kap ta' Dipartiment, għandhom jittiehdu l-miżuri kollha meħtieġa għall-ħarsien ta' dawk il-flejjes pubbliċi, inkluż il-ġbir ta' pieni amministrattivi skont ma jkun hemm f'regolamenti magħmulin taħt l-artikolu 55 u azzjoni legali għall-irkupru tal-ammont ta' kull defiċjenza, telf, ħlas li jkun sar mhux kif imiss kaġunat jew magħmul bħala riżultat jew filwaqt li tkun qed isseħħ xi irregolarità jew frodi bħal dawk, u d-dispożizzjonijiet tal-artikolu 466 tal-Kodiċi ta' Organizzazzjoni u Proċedura Ċivili għandhom ikunu japplikaw għal kull ammont li jista' jiġi rkuprat kif hawn qabel imsemmi.

(2) Sakemm mhux stipulat xort'oħra fil-kuntratt pubbliku, kull *bond*, garanzija bankarja jew titolu ieħor mogħtija sabiex kuntratt li jithallas minn flejjes pubbliċi jkun jista' jitwettaq aħjar, għandhom ukoll jestendu sabiex jiggarrantixxu l-irkupru ta' kull flejjes jew penali amministrattivi f'dak li għandu x'jaqsam mal-kuntratt u li dwaru l-persuna li tkun qed tipprovdli l-*bond*, il-garanzija bankarja jew titolu ieħor tista' tkun responsabbli.

(3) Meta d-defiċjenza, telf, jew ħlas li jkun sar mhux kif imiss minħabba f'xi irregolarità jew frodi jkun jinvolvi flejjes li l-Gvern ikun irċieva minn xi organizzazzjoni jew korp internazzjonali jew taħt il-pattijiet ta' xi trattat jew ftehim ieħor bejn Stati, kull proċediment taħt dan l-artikolu għandu jsir f'konsultazzjoni mal-persuna f'Malta, jekk ikun il-każ, li tkun speċifikament inkarigata bl-awtorizzazzjoni tal-ħlas jew bir-rilaxx ta' dawk il-flejjes:

Iżda fin-nuqqas ta' konsultazzjoni, dan ma għandu bl-ebda mod jolqot il-validità ta' proċedimenti li jsiru taħt dan l-artikolu.

(4) Meta żewġ (2) persuni jew aktar ikunu responsabbli għall-irregolarità jew frodi li jkunu rriżultaw fin-nuqqas, telf, jew ħlas li jkun sar mhux kif imiss, dawk il-persuni għandhom jinżammu solidament responsabbli għal dan flimkien ma' kull persuna oħra li, għalkemm kellha d-dmir li tagħmel dan, tkun naqset milli tagħxi in *bona fede* u naqset milli tiegħu prekawzjonijiet raġonevoli u milli teżercita diligenza kif dovuta biex tipprevjeni dik l-irregolarità jew frodi.

(5) Ebda haġa f'dan l-artikolu jew f'din it-Taqsima ma għandha tinftiehem bħala li tipprekludi lil xi persuna oħra li jkollha interess milli tiegħu azzjoni, sew flimkien mal-Kap tad-Dipartiment sew xort'oħra, għall-irkupru ta' kull somma li tista' tiġi rkuprata taht id-dispożizzjonijiet ta' dan l-artikolu.

58. Għandu jintalab fuq kull ammont li jista' jiġi rkuprat taht l-artikolu 57, l-oġġla rata ta' mgħax għall-perjodu li matulu l-ammont jibqa' mhux imħallas mid-data minn meta jkun dovut.

Imgħax li jintalab.

59. Għall-fini li jingabru l-flejjes li jistgħu jiġu rkuprati taht id-dispożizzjonijiet tal-artikolu 57, kull Kap ta' Dipartiment li jirċievi jew li lilu jiġi riferit rapport skont ma hemm provdut f'dak l-artikolu jista', mingħajr preġudizzju għal kull rabta li jkollu ta' segretezza professjonali skont il-liġi, jehtieg lil kull min ikun qed jamministra flejjes pubbliċi biex jipprovdi kull tagħrif li jkollu għal dak l-għan.

Tagħrif uffċjali.

60. Il-Ministru jista' permezz ta' regolamenti jipprovdi dwar pieni amministrattivi li jistgħu jiġu imposti għal kull irregolarità, dwar il-proċedura li għandha tiġi segwita fl-impożizzjoni ta' dawk il-pieni u dwar kull haġa oħra incidentali jew supplimentari għal kull haġa minn dawn hawn qabel imsemmija:

Regolamenti għal pieni amministrattivi.

Iżda piena amministrattiva ma tistax tkun iżjed minn mija u għoxrin elf euro (€120,000).

TAQSIMA IX INVESTIMENTI

61. (1) Il-Ministru jista', minn żmien għal żmien, jara li kull wieħed mill-bilanċi tal-Kont Pubbliku jew ta' kull kont ieħor, jew xi parti minnu, jiġu impjegati f'isem il-kont xieraq, għal dawk il-perjodi u b'dawk il-pattijiet li jqis xierqa, fix-xiri ta' dawk it-titoli li jista' minn żmien għal żmien jiddikjara li jkun titoli li fihom jistgħu jiġu investiti flejjes pubbliċi.

Setgħat biex isir investiment.

(2) L-imgħax miġbur fuq titoli mixtrija skont is-subartikolu (1) għandu, sakemm ma jkunx provdut xort'oħra f'dan l-Att jew f'xi liġi oħra, jitqiegħed fil-Kont Pubbliku jew f'xi kont ieħor affavur tal-fond jew kont xieraq li lilu jappartjenu t-titoli.

62. Investimenti f'titoli għandhom, f'kull ċirkostanza, jiġu magħmula f'isem il-Gvern.

Investimenti f'titoli jridu jkun miżmuma f'isem il-Gvern ta' Malta.

63. (1) (a) Għandu jitwaqqaf Bord għat-Titoli tal-Gvern li jkun magħmul minn tliet (3) persuni u jkun fdat bil-kustodja sigura tat-titoli kollha tal-Gvern.

Bord għat-Titoli tal-Gvern.

(b) Is-Segretarju Permanenti għall-Ministeru responsabbli mill-finanzi għandu jkun iċ-*chairman ex officio*, filwaqt li ż-żewġ (2) membri l-oħra għandhom ikunu appuntati għal terminu fiss ta' mhux aktar minn tliet (3) snin mill-Ministru skont dawk it-termini u kundizzjonijiet li jistgħu jiġu speċifikati fl-ittra tal-ħatra.

(ċ) Il-Bord għandu jkun assistit minn segretarju.

(d) Kull membru tal-Bord għat-Titoli tal-Gvern jista', matul il-kariga tiegħu, jitneħħa mill-Ministru jekk ikun sodisfatt li hemm każ ċar ta' mġiba ħażina ta' dak il-membru jew inabilità biex jaqdi l-funzjonijiet tal-kariga tiegħu jew li jeżistu ċirkustanzi li jiskwalifikaw dak il-membru milli jkompli fil-kariga ta' membru tal-Bord għat-Titoli tal-Gvern.

(e) Membru tal-Bord għat-Titoli tal-Gvern jista' jirriżenja l-ħatra tiegħu fuq il-bord permezz ta' ittra indirizzata lill-Ministru.

(2) Il-Bord għat-Titoli tal-Gvern għandu jkollu biss il-kustodja ta' dawk it-titoli f'isem il-Gvern ta' Malta u l-Bord għat-Titoli tal-Gvern ma jkunx jista' jieħu xi miżuri dwar dawk it-titoli ħlief kif provdut b'dan l-Att.

(3) Titoli miżmuma dwar kull fond jew kont għandhom jinżammu separati u mwarrbin minn dawk ta' kull fond jew kont ieħor u għandhom jinżammu u jiġu użati biss għall-iskopijiet ta' dak il-fond jew kont.

Bejgħ jew bidla fit-titoli.

64. Kull meta jkun jidher lill-Ministru li jkun xieraq fl-interess tal-Gvern, huwa jista' minn żmien għal żmien jara li dawk it-titoli, jew xi parti minnhom, jiġu mibjugħa jew mibdula fi flus u r-rikavat jew imqiegħed affavur tal-fond jew kont xieraq li lilu jappartjeni jew jiġi investit mill-ġdid, f'isem il-fond jew kont xieraq, fix-xiri ta' xi titoli oħra awtorizzati skont dan l-Att.

Mod kif it-titoli jistgħu jiġu mibjugħa, konvertiti jew mibdulini.

65. Sabiex jiġi faċilitat il-bejgħ, konverżjoni, bidla jew tneħħija xort'oħra ta' dawk it-titoli, kif ikun meħtieġ, il-Bord għat-Titoli tal-Gvern għandu, fuq talba bil-miktub tal-Ministru jew ta' xi impjegat ieħor awtorizzat kif imiss minnu bil-miktub għal hekk, iħallu l-pussess tat-titoli u jiffirmaw bla dewmien dawk id-dokumenti li jistgħu jkunu meħtieġa għall-bejgħ, konverżjoni, bidla jew tneħħija oħra tagħhom. It-talba għandha tispeċifika l-iskop li għalih it-titoli msemmija fiha jkunu meħtieġa.

Rendikont tat-titoli għandu jintbagħat lill-Awditur Ġenerali.

66. L-*Accountant General* għandu kull sena jipprepara u jgħaddi lill-Awditur Ġenerali rendikont tat-titoli kollha miżmuma f'Malta u barra minn Malta.

67. It-titoli kollha miżmuma f'Malta u barra mill-pajjiż għandhom ikunu spezzjonati u jew verifikati skont id-dispożizzjonijiet tal-Att dwar l-Awditur Ġenerali u l-Uffiċċju Nazzjonali tal-Verifika.

Spezzjoni u verifika tat-titoli.
Kap. 396.

TAQSIMA X
ĠESTJONI U KONTROLL TAL-ASSI

68. Il-Kap ta' Dipartiment għandu jkun responsabbli mill-ġestjoni tal-assi tad-dipartiment, u għandu jiżgura li jkun hemm fis-seħh sistemi ta' kontroll korretti għall-kustodja u l-ġestjoni ta' dawk l-assi.

Ġestjoni u kontroll tal-assi.

69. (1) Is-Segretarju Permanenti responsabbli mill-finanzi għandu joħroġ linji gwida għall-kontabilità tal-assi tal-ministeri, dipartimenti u entitajiet pubbliċi għar-registrazzjoni u r-rappurtar ta' dawk l-assi.

Linji gwida dwar kontabilità u rappurtar.

(2) Is-Segretarju Permanenti responsabbli mill-finanzi u l-*Accountant General* għandhom joħorġu linji gwida għall-ġestjoni u l-kontroll tal-assi tal-entitajiet pubbliċi.

70. (1) Kull ministeru, dipartiment jew entità pubblika għandu jżomm registru tal-assi kollha miżmuma.

Registru tal-assi.

(2) Ir-registru tal-assi miżmum minn kull ministeru, dipartiment jew entità pubblika għandu jsir fil-format kif ipprovdut mill-*Accountant General*.

71. (1) Bil-għan li ministeru, dipartiment u entità pubblika jkun salvagwardjat minn serq, frodi, irregolaritajiet, użu ħażin, telf u ħela, is-sistema ta' kontroll għandha tinkludi:

Sistema ta' kontroll.

(a) mekkaniżmi ta' prevenzjoni;

(b) mekkaniżmi ta' detezzjoni; u

(ċ) mekkaniżmi korrettivi.

(2) Il-Kap ta' Dipartiment għandu jiżgura li l-proċessi, kemm dawk manwali kif ukoll dawk elettronici, u l-proċeduri jkunu fis-seħh għall-użu effettiv, effiċjenti, ekonomiku u trasparenti tal-assi.

72. Il-Kap ta' Dipartiment għandu jiżgura li l-assi tal-ministeru, dipartiment jew entità pubblika taħt ir-responsabbiltà tiegħu jiġu spezzjonati u rappurtati hekk kif stabbilit mill-*Accountant General*, sabiex tiġi kkonfermata l-eżistenza u l-kundizzjoni tal-assi u tal-facilitajiet ta' ħażna.

Spezzjoni u rappurtagġ dwar facilitajiet ta' ħażna.

73. Il-Kap ta' Dipartiment għandu jahtar Bord ta' Stharriġ biex jistharreġ l-assi tal-ministeru, dipartiment, jew entità pubblika hekk kif

Bord ta' Stharriġ.

A 1064

stabbilit mill-*Accountant General* kif provdut fl-artikolu 69.

Kompożizzjoni tal-Bord ta' Stharriġ.

74. Il-Bord ta' Stharriġ għandu jkun magħmul minn tal-inqas żewġ (2) impjegati pubbliċi, li hadd minnhom ma jkollu responsabilità diretta għall-assi li għandhom jiġu mistharrġa.

Regolamenti għat-thassir u tneħhija ta' assi tal-Gvern.

75. Il-Ministru jista' jagħmel regolamenti għat-thassir u tneħhija ta' assi tal-Gvern.

Assi.

76. Għall-finijiet ta' din it-Taqsima, "assi" tfisser assi fiżiċi mhux kurrenti u mhux assi finanzjarji.

TAQSIMA XI DISPOŻIZZJONIJIET ĠENERALI

Direttivi.

77. (1) Il-Ministru responsabbli mill-finanzi jew kull persuna oħra jew entità ta' persuni ddelegati mill-Ministru, jistgħu, minkejja d-dispożizzjonijiet ta' xi liġi oħra, joħorgu direttivi kif provdut fis-subartikolu (2) lil kull awtorità, bord, fondazzjoni, korporazzjoni, istitut, aġenzija, kummissjoni, kumpanija jew kull entità oħra li wieħed u hamsin fil-mija (51%) jew aktar tagħha huwa tal-Gvern jew li l-Gvern għandu fuqha kontroll effettiv jew li wieħed u hamsin fil-mija (51%) jew aktar tad-dhul tagħha ġej minn flejjes pubbliċi jew flejjes riċevuti skont xi liġi.

(2) Id-direttivi msemmija fis-subartikolu (1) jistgħu jirregolaw:

(a) ir-reklutaġġ ta' impjegati u, jew ir-rimunerazzjoni tagħhom;

(b) l-akkwist ta' assi fissi, servizzi, konsulenti, kuntratti ta' kull tip dwar spejjeż operattivi u, jew amministrattivi jew u meta tali direttivi jinħarġu, il-Bord tad-Diretturi jew Bord ieħor responsabbli mill-entità għandu jassigura li d-deċiżjonijiet meħuda fuq livell ta' Bord u livell maniġerjali jirrispettaw tali direttivi.

Kunflitti.

78. Sakemm mhux provdut xort'oħra fl-artikolu 77, meta xi dispożizzjoni ta' xi liġi oħra tikkonfliggi ma' dispożizzjoni ta' dan l-Att, il-liġi l-oħra għandha tipprevali.

Thassir tal-Kap. 174.

79. L-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika huwa b'dan imħassar:

Iżda kull regolament, direttiva, ordni jew regola magħmula taħtu għandhom jitqiesu li saru taħt dan l-Att.

80. (1) Mat-telf ta' xi riċevuta jew dokument li jintitola lid-detentur tiegħu jew lill-persuna msemmija fiha li tiġbed minn xi dipartiment tal-Gvern xi somma ta' flus jew xi haġa ddepożitata hemmhekk, l-*Accountant General* jista', kif jirċievi prova ta' dan it-telf mill-kap permanenti tad-dipartiment konċernat, jawtorizza li jinħareġ dokument jew irċevuta duplikata ta' dak mitluf, provdut li jingħata indenizz bil-miktub li jissodisfa t-talbiet li jistgħu jsiru kontribi dwar il-ħruġ tad-dokumenti jew riċevuti duplikati.

Telf ta' titolu għal beni u depożiti.

(2) L-*Accountant General* għandu fid-diskrezzjoni tiegħu jew fir-responsabbiltà tiegħu jiddelega bil-kitba, skont il-kundizzjonijiet li jidhirlu li huma xierqa, is-setgħat mogħtija lilu taħt dan l-artikolu lil xi impjegat pubbliku fi grad mhux anqas minn dak ta' Prinċipal jew xi grad simili li fil-fehma tiegħu jkun xieraq għal dawn il-funzzjonijiet.

(3) Il-Ministru jista' jippreskrivi għall-ġbir ta' dritt fuq il-ħruġ ta' dawk l-irċevuti jew dokumenti duplikati.

81. Sa fejn huwa konsistenti mal-ġeneralità tad-dispożizzjonijiet ta' dan l-Att, xejn hawn taħt ma għandu jkun ta' ħsara, jew miżmum jew interpretat bħala ta' ħsara, għall-validità ta' kull att magħmul u lanqas ma għandu jeżenta lil xi hadd milli jagħmel xi haġa li ma saritx, jew kull dritt vestit skont kull liġi mħassra minn dan l-Att, jew kull regolament, direttiva, ordni jew regola magħmula taħtu:

Dispożizzjonijiet transitorji.

Iżda l-effett ta' kull att jew ommissjoni għandu jkompli mal-bidu fis-sehħ ta' dan l-Att daqslikieku magħmula taħtu:

Iżda wkoll kull referenza għall-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika, jew kull regolament, direttiva, ordni jew regola magħmula taħtu, għandhom jitqiesu bħala referenza għal dan l-Att jew kull liġi oħra li tista' minn żmien għal żmien temendah, tissupplimentah jew tissostitwixxih.

Kap. 174.

82. F'każ ta' kunflitt bejn il-verżjoni Ingliża u dik Maltija ta' dan l-Att, il-verżjoni Ingliża tipprevali.

Lingwa.

SKEDA
[ARTIKOLU 13]

Regoli għall-Ħdim tal-Fond ta' Kontinġenzi

1. Avvanzi mill-Fond ta' Kontinġenzi għandhom isiru bl-awtorità ta' *warrant* taħt il-firma tal-Ministru.
2. L-ammont li għalih xi *warrant* jiġi maħruġ għandu jiġi rtirat

mill-Fond ta' Kontingenzi u għandu jiġi mħallas fil-Fond Konsolidat biex issir in-nefqa speċifikata fuq il-*warrant* u l-flejjes li jkun hemm fil-fond għandhom jiġu mnaqqsa skont hekk. Kull ammonti rtirati u li jibqgħu mhux minfuqa fit-tmiem tas-sena għandhom jiżdedu mal-Fond Konsolidat.

3. Kull *warrant* li jawtorizza l-ħruġ ta' somma mill-fond għandu jispeċifika taht liema kap jew kapi tal-estimi ta' nefqa għandha tiġi reġistrata n-nefqa tas-somma maħruġa u dik in-nefqa għandu jingħata kont tagħha bl-istess mod bħallikieku kienet ġiet awtorizzata b'Att ta' Approprjazzjoni supplimentari.
4. Kull irtir mill-fond għandu jkun inkluż f'estimu supplimentarju u Abbozz ta' Liġi ta' Approprjazzjoni għandu jitressaq quddiem il-Kamra kemm jista' jkun malajr sabiex tiġi approprjata mill-Fond Konsolidat għall-Fond ta' Kontingenzi somma daqs it-total tas-somom irtirati u mhux ġa rimborżati b'approprjazzjonijiet ta' qabel mill-Fond Konsolidat hekk illi l-Fond ta' Kontingenzi jerga' jitqiegħed għall-ammont approprjat skont l-artikolu 13.
5. L-ebda flejjes ma għandhom jingabru għall-fond li ma jkunux flejjes approprjati b'Att u kull imgħax jew ġbir ieħor li xort'ohra jistgħu jiġu riċevuti mill-fond għandhom jingabru għall-Fond Konsolidat.

Mgħoddi mill-Kamra tad-Deputati fis-Seduta Nru 247 tad-9 ta' Lulju, 2019.

ANĠLU FARRUGIA
Speaker

RAYMOND SCICLUNA
Skrivan tal-Kamra tad-Deputati

I assent.

(L.S.)

GEORGE VELLA
President

12 th July, 2019

ACT No. XXI of 2019

AN ACT to introduce the Public Finance Management Act, to regulate financial management in Government, to ensure the effective and efficient management of all assets and liabilities, cash flow, and revenue and expenditure of the Government; to define responsibilities of public employees entrusted with the financial management of Government; to provide for other matters related with or incidental to the purposes aforesaid, and to provide for the regulation, management and accountability of public funds and resources, and the control and auditing thereof.

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:-

ARRANGEMENT OF ACT

		Articles
Part I	Preliminary	1 – 2
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SCHEDULE

**PART I
PRELIMINARY**

Short title and commencement.

1. (1) The short title of this Act is the Public Finance Management Act, 2019.

(2) This Act shall come into force on such date as the Minister for Finance may appoint by notice in the Gazette and different dates may be so appointed for different provisions or different purposes of this Act.

Interpretation.

2. In this Act, unless the context otherwise requires:

"Accountant General" means the chief accounting officer of the Government who shall be vested with, or performing, the functions of the Office of Accountant General, and having general management and supervision of the consolidated Government accounting operations;

"accounting officer" means a person holding or acting in the office of a Permanent Secretary, Head of a government department or a Financial Controller and includes every person who is charged with the duty of collecting, receiving or accounting for, or who in fact collects, receives or accounts for, any public moneys, or who is charged with the duty of disbursing, or who does in fact disburse, any public moneys, and every person who is charged with the receipt, custody or disposal of, or the accounting for, public stores, or who in fact receives, holds or disposes of public stores:

Provided that where the Minister directs in writing that the duties, functions and responsibilities of an accounting officer shall be vested exclusively in one or more specified public employees, accounting officer, in respect of the said duties, functions and responsibilities and to the extent specified in the said direction, means only the specified public employee or public employees;

"accounting system" means the accounting standards, policies and the electronic accounting software system either adopted or authorised by the Ministry responsible for finance;

"appropriation act" shall have the same meaning as that assigned to it by the Constitution;

"asset" means a resource presently controlled by a ministry, department or public entity as a result of a past event and from which future economic benefits or service potential are expected to flow to the ministry, department or public entity;

"Auditor General" means the Auditor General appointed in terms of article 108 of the Constitution and regulated by Auditor General and National Audit Office Act;

Cap. 396.

"bank" means any bank which for the time being is entrusted with the keeping of public moneys of the Government;

"budget" shall have the same meaning as that assigned to it under article 2 of the Fiscal Responsibility Act;

Cap. 534.

"Consolidated Fund" means the Consolidated Fund established by article 102 of the Constitution;

"Constitution" means the Constitution of Malta;

"contracting authorities" means the State, or local authorities, bodies governed by public law or associations formed by one or more such authorities or one or more such bodies governed by public law;

"Contingencies Fund" shall have the same meaning as that assigned to it under article 105 of the Constitution;

"director of internal audit" means the person responsible for internal audit and financial investigations under the Internal Audit and Financial Investigations Act;

Cap. 461.

"estimates" means the estimates, presented to the House in

respect of any financial year, of the expenditure for the service of that financial year, and includes any supplementary estimates of expenditure for which it may be necessary to provide after the estimates have been presented to the House;

"financial year" shall have the same meaning as that assigned to it under article 124 of the Constitution;

"fund" means any fund created under this Act or under any other law for the time being in force in Malta;

"financial management regulations" includes accounting policies, standards, and guidelines for defining the accounting methodology and best accounting practices serving as directives for carrying the provisions of this Act that may be published from time to time in the Gazette;

"financial statements" means a formal record of the financial activities;

"head" or "head of department" means the head of a department of Government appointed in terms of the Constitution and includes any director, manager, secretary or other principal officer of an entity, whether vested with legal personality or not, who is responsible for administering, holding or using public moneys or who is a recipient or beneficiary of public moneys, or who is a person having a power of representation of such an entity or having an authority to take decisions on behalf of that entity or having authority to exercise control within that entity;

"infringement" means an act or omission by any person or persons who breaches any condition stipulated in a contract entered into by the Government or in the law governing any item in the annual budget, or any relevant provision of Maltese law or of any act the binding force of which derives from any treaty or international agreement entered into by Malta;

"internal audit", notwithstanding the provisions of this Act, means the function established, defined, and regulated by the Internal Audit and Financial Investigations Act;

"investments" means any interest-bearing deposits, shares, securities, loans and debentures in companies or in any body corporate, or any other realisable item of value owned by the Government;

"irregularity" shall have the same meaning as that assigned to it under article 2 of the Internal Audit and Financial Investigations Act; Cap. 461.

"Malta" shall have the same meaning as assigned to it by article 124 of the Constitution;

"Minister" means the Minister responsible for finance;

"permanent secretary" means the public officer appointed to supervise a department of the Government under article 92 of the Constitution;

"person" means any natural or legal person and includes any body of persons;

"the Public Account" means the Public Account established by this Act;

"public administration" means the Government of Malta including its ministries and departments, and the agencies, public entities, commissions and boards referred to in this Act;

"public contract" means contracts for pecuniary interest concluded in writing between one or more economic operators and one or more contracting authorities and having as their object the execution of works, the supply of products or the provision of services;

"public debt" means the public debt as mentioned in article 106 of the Constitution;

"public employee" includes public officers and employees of Government agencies and public entities, or other persons administering public funds or resources as defined by this Act;

"public entities" as used in this Act, includes all agencies, local authorities, corporations, bodies corporate, authorities and all other entities whose power, functions and duties are conferred and assigned by an authority established or constituted by the Constitution or any other law, or any commercial partnership in which the Government has an interest, or whose funding is wholly or partly financed by public funds;

"public external financial control" notwithstanding the provisions of this Act, means the function assigned to the Auditor General and the Deputy Auditor General under the Constitution and the Auditor General and National Audit Office Cap. 396.

Act;

"public funds" means all revenue, loan, trust and other funds received or managed or held by, for or on account of the Government including but not limited to agencies and entities whether having a legal personality or not, including funds which the Government pays out or disburses from funds received from any national, international or supranational organisation or entity or from any of its institutions or entities;

"public internal financial control" means control over finance-related activities of ministries, departments, units and other public bodies falling within the meaning of Government as defined in this article and of all persons with functions and responsibilities within or on behalf of these ministries, departments, units and bodies for the purpose of ensuring compliance with the provisions of this Act and of any regulations made thereunder, or under any other law, and of ensuring the prevention, discovery, and recovery of any public financial loss or deficiency;

"public moneys" shall have the same meaning as that assigned to the definition "public funds";

"public officer" shall have the same meaning as that assigned to it under article 124 of the Constitution;

"relevant provision" for the purposes of this Act, means any provision of any law or Act, governing any financial relationship or obligation, existing or arising in any manner or form, between any person and the Government or any body or fund established under any treaty or international agreement entered into by Malta;

"revenue" means all taxes, imposts, rates, and duties and all other moneys collected or received for or on account of the Consolidated Fund;

"the Treasury Clearance Fund" means the Treasury Clearance Fund established under this Act;

"security" means a financing or investment instrument issued by a company or a government that denotes an ownership interest and provides evidence of a debt, a right to share in the earnings of the issuer, or a right in the distribution of a property. Securities include bonds or stocks, treasury bills, debentures, notes, options, shares, and warrants but not insurance policies,

and may be traded in financial markets such as stock exchanges;

"subsidiary accounting system" means any manual or electronic system, which would be subsidiary to the accounting system and in which financial transactions of whatever nature are recorded;

"transitory period" means the period from the implementation of accrual accounting and pertinent accounting systems in the first department, to the entry into force of the regulations made by virtue of article 38(1);

"vote" means a separate head of the estimates or a main division of the appropriation by the House for the service of a financial year.

PART II ADMINISTRATION OF THE ACT

3. (1) The Minister shall be charged with the administration of this Act. Administration of the Act.

(2) Subject to the provisions of this Act and of any regulations made thereunder, accounting officers shall follow the directions which may, from time to time, be given by the Minister concerning public moneys and the rendering of accounts thereof.

(3) The Minister, or any public employee of his Ministry duly authorised by him, shall be entitled to inspect such offices and to have such access to official books, documents and other records as may be necessary for the purpose of the Minister's exercise of his powers and his performance of his duties under this Act.

4. The Minister may make regulations not inconsistent with the provisions of this Act for carrying the provisions of this Act into effect, and without prejudice to the generality of the foregoing, such regulations may provide: Power of Minister to make regulations.

(a) for the collection, receipt, custody, issue, expenditure, due accounting for, care and management of all public moneys and the guidance of all persons concerned therein;

(b) for the more effectual record, examination, inspection and check of all receipts and expenditure and the keeping of all necessary books and accounts;

(c) for the books which are to be kept and the accounts

which are to be rendered for the purposes of this Act and the form in which such books and accounts are to be kept and rendered;

(d) for the procurement, purchase, safe custody, issue, sale or other disposal or writing off of works, supplies or services, public stores and other Government property, and the proper accounting for, and stock-taking of, such works, supplies or services, stores and property;

(e) for the co-funding of economic and social development programmes and initiatives from public moneys;

(f) for effecting adjustments, set-offs in and payments from any account relating to public moneys;

(g) for the preparation, codification and publication of such sets of accounting standards, methodologies, policies and procedures as may from time to time be deemed necessary or expedient for the better carrying of the provisions of this Act into effect;

(h) for the use of internet banking, debit or credit cards, and other banking facilities and services for the better management of all public moneys;

(i) for the regulation of any form of transactions that may be conducted from time to time;

(j) for the granting and receipt of donations and sponsorships;

(k) for prescribing anything required to be prescribed under this Act; and

(l) for any other matter, incidental or supplementary to any of the foregoing matters.

PART III FUNCTIONS AND RESPONSIBILITIES

The Accountant
General.

5. (1) The Accountant General shall be responsible for the establishment of standards for the proper financial management, reporting and accounting operations within ministries and departments.

(2) The Minister shall instruct the Accountant General to stop moneys from being utilised by a ministry, department or public entity,

if that ministry, department or public entity does not conform to the financial management regulations, policies, circulars, guidelines and other legal provisions in force from time to time.

6. The Permanent Secretary, or the person of suitable seniority as duly delegated by the Permanent Secretary, shall be responsible for monitoring, and to facilitate financial management and the implementation of control of the public entities falling under that ministry:

Financial management.

Provided that the monitoring, facilitation of the implementation of control and financial management of an authority, board, foundation, corporation, institute, agency, commission, company or any other entity which is held in ownership by the Government or over which the Government has effective control, or where its income comes from public monies or from monies it receives by virtue of any law, shall be vested in the head of the entity.

7. (1) Every accounting officer shall be subject to, and ensure compliance with, the provisions of this Act and any regulation, policy, circular, guideline, instruction and other provision related to the duties of his office.

Duties of accounting officers.

(2) Every accounting officer shall be vested with the responsibility of accounting operations and shall perform such duties, keep such books and render such accounts as may be prescribed by or under this Act or by instructions issued by the Minister.

8. (1) A public employee shall have been deemed to commit an act of misconduct in financial management if such employee, wilfully or negligently, fails to fulfil those duties and responsibilities assigned by or under the Act.

Misconduct in financial management.

(2) Wilful or negligent acts of misconduct in financial management include:

(a) non-compliance with the financial management regulations;

(b) acting with dishonesty, lack of fidelity and integrity in the management of the financial affairs of the public entities concerned;

(c) using the position or privileges, or confidential information obtained in such position, for personal gain or to improperly benefit another person;

(d) the failure to take immediate action against any

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person, who falls under his immediate supervision, and acts in breach of the financial management regulations and internal control procedures established by the public entities concerned.

S.L. Const. 03. (3) Disciplinary proceedings for misconduct in financial management shall be regulated by the Public Service Commission Disciplinary Regulations or such disciplinary rules and procedures as may apply.

PART IV
ESTIMATES AND APPROPRIATION

Appropriation Act. **9.** Any Act appropriating moneys out of the Consolidated Fund shall not be construed as authorising the expenditure of such moneys in any financial year other than the financial year to which it is expressed to relate, and any moneys so appropriated which may remain unexpended at the close of any financial year shall cease to be a liability on the Consolidated Fund for that year.

Authorisation of expenditure before appropriation. **10.** (1) If the Appropriation Act has not come into force at the commencement of any financial year, the Minister may authorise the issue of moneys from the Consolidated Fund for the purpose of meeting recurrent and capital expenditure as may be considered necessary for carrying on the Government:

Provided that moneys so authorised to be issued for any expenditure shall not exceed one-third of the amount voted for that expenditure under the Appropriation Act relating to the preceding financial year:

Provided further that moneys, to be issued for any capital expenditure, shall only be authorised for contracts which have already been entered into in the previous financial years.

(2) Any moneys authorised to be issued as provided in sub-article (1) shall not exceed the sum specified for that expenditure in the estimates presented for the current financial year and shall be set off against the amounts respectively provided in the Appropriation Act on its coming into force.

(3) The powers conferred on the Minister by this article shall not extend beyond the period of the first four (4) months of any financial year or beyond the day on which the Appropriation Act for that year comes into operation, whichever is the earlier.

Virement of savings under the same vote. **11.** (1) If the exigencies of the public service render it necessary to alter the proportions assigned to the subheads under a head of expenditure shown in the estimates, the Minister may, by

minute, authorise the transfer of a further sum out of any surplus arising on any other subhead of the same head in aid of any subhead which may be deficient.

(2) The Minister may, in his discretion and subject to such conditions as he may deem proper, delegate the power vested in him under sub-article (1):

Provided that whenever any such delegation has been made, the public employee so delegated shall submit to the Minister at the end of each quarter a statement showing particulars of all the cases where he has exercised the powers so delegated.

12. If in respect of any financial year it is found that the amount appropriated by the Appropriation Act for any purpose is insufficient, or that a need has arisen for expenditure for a purpose for which no amount has been appropriated by the Act, or that any moneys have been expended for any purpose in excess of the amount appropriated for the purpose by the Appropriation Act, or for a purpose for which no amount has been appropriated by the Act, supplementary estimates showing the sums required or spent shall be laid before the House and the Appropriation Bill shall contain such expenditure under appropriate heads: Supplementary provision.

Provided that the Minister may for such purposes from time to time authorise the issue of such sums out of the Consolidated Fund as may be considered necessary for the purpose, without the need of any further appropriation other than this Act, which sums shall be included in the reports submitted to the House in terms of the Fiscal Responsibility Act. Cap. 534.

13. (1) There shall be established a fund to be known as the "Contingencies Fund" with an authorised capital amounting to five million euro (€5,000,000), which amount shall be provided within a period of not more than five (5) years by appropriations made from time to time out of the Consolidated Fund. The Contingencies Fund.

(2) If, in respect of any financial year, it is determined that an urgent and unforeseen need for expenditure has arisen for which no other provision exists, the Minister may authorise by warrant an advance from the Contingencies Fund to meet that need:

Provided that, where such an advance has been made, the Minister shall seek the approval of the House through the Supplementary Estimates as provided for in the Act, showing the moneys required or spent and the transfer from the Consolidated Fund to the Contingencies Fund of the moneys advanced therefor.

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(3) The Contingencies Fund shall be operated in accordance with the rules set out in the Schedule. The provisions of this Schedule may be amended by further rules to be made by the Minister, which shall be published in the Gazette and shall be laid on the Table of the House at the next meeting thereafter.

PART V
COLLECTION AND DISBURSEMENT OF
MONEYS AND BANKING

Authority for
the issue of
moneys.

14. No moneys shall be issued out of the Consolidated Fund, except as provided in the Constitution, nor out of other funds or accounts except for the purpose of such funds or accounts, and under such authority as may be applicable to their constitution.

All
disbursements
to be made by
the Accountant
General.

15. (1) Subject to the provisions of this Act and any regulations made thereunder, all disbursements of public moneys shall be made by the Accountant General in such manner as may be prescribed by the Minister by regulations made under provisions of this Act.

(2) The Accountant General shall not make any payments, notwithstanding that the purposes to which they relate may be duly provided for in the Appropriation Act, unless authorised so to do by warrant under the Minister's hand and directed to him.

(3) Such warrant shall be signed in triplicate by the Minister. One (1) copy of the warrant shall be filed in the Minister's Office, one (1) in the Office of the Accountant General, and the other in the Office of the Auditor General.

(4) No warrant under this article shall continue in force except during the financial year for which it is issued.

Payments of
accounts by
accounting
officers.

16. An accounting officer shall pay an account after it has been ascertained that the provisions of this Act and of any regulations made thereunder relating to the payment of accounts, have been complied with and that the payment of the account is in accordance with proper authority.

Imprest.

17. An imprest may be issued for such amount as the Minister may authorise, by warrant, whenever it becomes necessary for an accounting officer to have moneys for disbursement, for which vouchers cannot be presented direct to the Accountant General for payment.

The Treasury
Clearance
Fund.

18. There shall be established a fund to be known as "The Treasury Clearance Fund" to provide for the receipt of moneys that may have to be repaid by Government and for the purpose of meeting

any other expense temporarily defrayable out of public moneys, and repayable gradually or otherwise into this fund out of the Consolidated Fund or from other sources.

19. No Below-the-Line Deposit Account shall be opened in the Treasury Clearance Fund except with the prior approval of the Permanent Secretary responsible for finance or public employee delegated and such Account shall be subject to any conditions which may be laid down in the approval. The accounting officer entrusted with responsibility of operating a Below-the-Line Deposit Account shall ensure that the Account is utilised solely for the purpose for which it was originally authorised and shall be closed off immediately when it is no longer required.

Below-the-Line
Deposit
Account.

20. Subject to the provisions of this article, interest and other income accruing to the Treasury Clearance Fund shall be credited to the Consolidated Fund and any appreciation or depreciation in the value of any investments of the Treasury Clearance Fund shall, together with any profits or losses arising from the sale or redemption of securities or shares, be credited or debited, as the case may be, to the Consolidated Fund:

Accrual of
interest and
investment
fluctuation.

Provided that, in the case of deposits on account of foundations or trusts and the Monte di Pietà and the Custodian of Enemy Property, such interest and other income, appreciation or depreciation in the value of investments and the profits or losses on the sale or redemption of securities shall be credited or debited, as the case may be, to the proper account.

21. The Minister may, without further appropriation than this Act, cause the Accountant General to effect disbursements from the Treasury Clearance Fund by warrant under the Minister's hand, which in the case of all payment of moneys repayable into the fund, shall specify the manner and terms of such repayment.

Disbursements
out of Treasury
Clearance
Fund.

22. The Accountant General may, from time to time, transfer any balances of the public account, or any part thereof, from one fund or account to another fund or account, within the public account for such periods and on such terms as the Minister may authorise.

Power of
transfer
temporarily
from one
account to
another.

23. (1) The Minister may make arrangements with any bank or banks upon such terms and conditions as are appropriate for the receipt, custody and payment of public moneys and their transmission to and from Malta, and for any advances which may be made under the authority of this Act or of any other law, for the charges in respect thereof, and for the interest payable by or to the bank or banks upon balances or advances respectively and generally for the conduct of the banking business of the Government.

Arrangement
with bank.

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(2) No accounting officer shall open a public or official account in any bank except as authorised by this Act or by any regulations made thereunder, without the authority in writing of the Minister, and the Government shall not be held liable for any overdraft on any such account unless it be authorised by the Minister.

(3) The Minister's authority may be delegated to an accounting officer, not below the position of Director General, to open any public or official account in any bank in accordance with sub-article (2).

(4) Bank accounts will be managed and reconciled in accordance with the procedures specified by the financial management regulations made under this Act.

The Public Account.

24. All public moneys shall be kept in an account to be known as the "Public Account" to which shall be carried and paid all moneys forming the Consolidated Fund, the Treasury Clearance Fund and the Contingencies Fund and all other moneys whatsoever except:

(a) as the Minister may specifically authorise to be kept in a separate account; or

(b) where the enabling Act of the public entity administering public funds, provides otherwise.

All moneys in the bank to be public moneys.

25. All moneys paid into the bank to the credit of the accounts mentioned in the last preceding article shall be deemed to be public moneys, and may not be removed from the bank except as provided by this Act.

Deposits.

26. Moneys received by or on behalf of the Government by way of deposit on account of custom duties or deposits in Court under any law or authority, moneys received in trust, and all moneys received from any person or authority pending the completion of any work or service or determination of a claim shall be deemed to be public moneys within the meaning and for the purposes of this Act and shall be remitted to the Public Account, to the credit of the appropriate deposit account in the Treasury Clearance Fund:

Provided that no moneys which, or part of which, may become repayable by Government, shall be passed on to the Consolidated Fund.

Unclaimed deposits.

27. Where, however, an amount deposited under the provisions of article 26 is left unclaimed for a period of thirty (30) years from the date of it being so deposited, it shall, unless otherwise provided by this Act or any other law, be transferred to the Consolidated Fund:

Provided that the Minister may, without further appropriation other than this Act, authorise the Accountant General to pay out of the Consolidated Fund at any time that amount to any person who establishes a claim thereto.

28. The Accountant General shall, from day to day, cause to be paid into the bank to the credit of the proper account, all public moneys collected or received at the Treasury.

Payment of all moneys into the bank.

29. Every accounting officer collecting or receiving public moneys shall pay into the bank to the credit of the proper account, the gross amount of the collections made on such days and in such manner and form as the Accountant General may direct:

Collection of public moneys to be paid into bank.

Provided that, where the Minister so directs, accounting officers may deduct from the gross amount of their collections such sums as may be required to enable them to effect payments of drawback, repayments or refunds.

30. Except as may be specifically provided by any law and subject to the provisions of this article, it shall not be lawful for the Government to borrow, nor for any bank or other person to lend to the Government, any moneys, and every engagement for the repayment of any such loan shall be absolutely null and void:

Borrowing of moneys.

Provided that the Minister may authorise a fluctuating overdraft on the Public Account as and when required, and in such case:

(a) the repayment of any such overdraft shall be made before the close of the financial year in which such overdraft was incurred; and

(b) a statement of the position of such overdraft on the last day of each quarter shall, as soon as possible thereafter, be laid on the Table of the House.

31. Notwithstanding anything in this Act, the Minister may make arrangements, on such terms and conditions as may be deemed necessary, for the collection, receipt, custody, deposit in banks, issue, advance, payments, due accounting for, care and management outside Malta of any public moneys and for the keeping of accounts, and furnishing of statements, returns and vouchers relating to such collection, receipt, custody, deposit, issue, payments, advances and for the examination of such accounts, statements, returns and vouchers:

Arrangements regarding moneys outside Malta.

Provided that all documentation of all transactions is kept as may be directed by the Accountant General.

PART VI
ACCOUNTS AND REPORTING

Government accounting system and subsidiary accounting system.

32. (1) The Accountant General shall ensure that a proper accounting system, including subsidiary accounting systems, is established across all public entities.

Accounting officers' books of accounts.

(2) Subject to the provisions of any regulations made under this Act, every accounting officer collecting, receiving or paying public moneys shall keep such books and accounts in such manner and form as established by the Accountant General.

Access of the Accountant General to official financial documents.

33. The Accountant General may inspect and make copies of any official books, records and other documents or copies thereof, and require copies in electronic format of any such official document to be submitted.

Title 1 – Cash-based accounting

Quarterly statement of Consolidated Fund Account to be published in the Gazette.

34. The Accountant General shall, as soon as conveniently possible after the end of each quarter, submit to the Minister for publication in the Gazette, a cash-based statement of the Consolidated Fund Account as compared with the corresponding quarter of the immediately preceding financial year.

Annual statements.

35. (1) As soon as possible after the close of each financial year, and in every case not later than three (3) months after the close of such year, the Accountant General shall prepare and forward to the Auditor General the following returns:

(a) a statement of the cash-based Consolidated Fund Account as compared with that of the last preceding financial year;

(b) a statement of the receipts and expenditure of any fund or account created by this or any other law.

(2) As soon as the Auditor General returns such statements to the Accountant General, the Minister shall cause such statements to be published in the Gazette, and shall lay them on the Table of the House within ten (10) days of such publication:

Provided that in reckoning such period, no account shall be taken of any time during which the House is dissolved or prorogued, or during which it is adjourned for more than ten (10) days.

Preparation of annual financial accounts.

36. The Accountant General shall, as soon as possible after the close of the accounts of every financial year, and in any case not later

than six (6) months after the close of such year, prepare and send to the Auditor General the following statements and accounts:

(a) an abstract of the receipts and payments of the Public Account as compared with the receipts and payments of the last preceding financial year;

(b) an abstract of the cash-based Consolidated Fund Account as compared with that of the last preceding financial year;

(c) a detailed cash-based revenue statement, as compared with the estimates, showing variations in respect of each item;

(d) a detailed cash-based expenditure statement showing the several sums appropriated under each head distributed according to subheads as detailed in the estimates, the expenditure made during the financial year, and the amount over-expended or under-expended thereon;

(e) a statement of the receipts and payments in respect of loans made by the Government;

(f) a statement of the public debt and the annual charge thereon showing also the amount repaid during the financial year;

(g) a statement of the receipts and expenditure of trust funds and of any other fund or account of the Government;

(h) a statement of all investments held by the Government at the end of the financial year on behalf of each fund or account at the closing market price published on the stock exchange on which the security is listed on the last trading date of the financial year or the middle market price of security published by a recognised market maker whichever is the latest. The value assigned to each security in the accounts shall be adjusted to correspond with that price;

(i) a statement of assets and liabilities of the Government at the end of the financial year;

(j) a statement of balances (excluding special funds) at the end of the financial year;

(k) a statement of special funds deposited in the Treasury;

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(l) a detailed statement of advances made out of the Treasury Clearance Fund;

(m) a tabular summary of unallocated stores financed out of the Treasury Clearance Fund; and

(n) a statement of claims abandoned, of losses of cash and of stores written off.

Annual report on accounts and finances.

37. The Accountant General shall, as soon as possible after the closing of the accounts of every financial year and in any case not later than six (6) months after the close of such year submit to the Minister for publication a report on the cash-based accounts and finances of the Government.

Title 2 – Accruals-based accounting

Adoption of accruals-based accounting standards.

38. (1) When established by the Minister by means of a regulation, all ministries and departments shall adopt the accruals-based accounting standards in their financial accounting and financial reporting, implementing the International Public-Sector Accounting Standards (IPSASs) as adopted by the Government, and publish financial statements.

(2) The Accountant General shall be responsible for publishing these accounting standards and ensure compliance across ministries and departments, as may be required from time to time.

Quarterly accruals-based consolidated statements.

39. (1) Each ministry shall cause to be prepared, in the form and manner provided for by the Accountant General, quarterly accruals-based statements consolidating the financial performance of the respective ministry and its departments, at ministerial level, for each of the first three (3) fiscal quarters of each fiscal year.

(2) The Accountant General shall prepare quarterly accruals-based statements, consolidating the financial performance of each Ministry, and shall submit such statements to the Minister for publication in the Gazette.

(3) The Minister shall by means of a regulation establish the period within which the said accounts and statements are to be presented.

Ministerial audited accruals-based consolidated annual financial statements.

40. Each ministry shall prepare or cause to be prepared, in the form and manner provided for by the Accountant General, the accruals-based consolidated annual financial statements, consolidating the financial performance and financial position of the respective ministry and its departments, at ministerial level, and shall submit such

statements to the Accountant General not later than two (2) months after the close of that financial year, for onward submission to the Auditor General.

41. (1) As soon as possible after the close of each financial year, and in every case not later than six (6) months after the close of such year, the Accountant General shall prepare and forward accruals-based consolidated financial statements, consolidating the financial performance and financial position of each Ministry, to the Auditor General.

Publication of the audited accruals-based consolidated financial statements.

(2) The Auditor General shall, in accordance with the Auditor General and National Audit Office Act, audit these accruals-based consolidated financial statements.

Cap. 396.

(3) Upon receiving the audited accruals-based consolidated financial statements from the Auditor General, the Minister shall, not later than nine (9) months after the close of that financial year, cause such statements to be published for publication in the Gazette and lay a copy thereof before the House within ten (10) days of such publication:

Provided that in reckoning such period, no account shall be taken of any time during which the House is dissolved or prorogued, or during which it is adjourned for more than ten (10) days.

Title 3 – Transitory Period

42. During the transitory period for the changeover from cash-based to accruals-based accounting, the reporting regime provided for in articles 34 to 37 shall prevail.

Reporting during the transitory period.

43. Without prejudice to the provisions of article 38, the Accountant General may, from time to time in such transitory period, issue instructions on accounting operations and reporting to be followed during the change-over from cash-based accounting to accruals-based accounting.

Instructions issued by Accountant General during transitory period.

PART VII FINANCIAL CONTROL

44. Save as otherwise provided under any law, financial control of public funds shall be managed and exercised as prescribed by or under this Act.

Financial control.

45. (1) Payment or benefit may be withheld, by the Accountant General, where the Accountant General has been informed of, or has otherwise reason to consider certain, the commission of any

Measures against infringement.

infringement.

(2) The Director of Contracts is authorised to demand that payments or benefits are withheld where there is reason to consider that an infringement has occurred.

(3) Any bond, guarantee or security which has been provided by any person under any contract or legal obligation, the execution or discharge of which has been prevented or threatened by such infringement, may be withheld where the Accountant General or the Head of the Contracting Authority have been informed of, or have otherwise reason to consider certain, the commission of any infringement.

(4) Save as otherwise specifically provided by any other law or contract, the Accountant General shall proceed to recover any sum or amount which has been paid to, or else has become or remained due from, any person resulting from an infringement.

(5) For the recovery of any loss or deficiency, any such person as mentioned in this article, shall draw on any bond, guarantee or security which has been provided by any person under any contract or legal obligation the execution or discharge of which has been prevented or threatened by such infringement.

(6) For the recovery of any loss or deficiency, the Accountant General may proceed against any other person who, although duty bound to ensure against the infringement, has not acted in good faith, failed to take reasonable precautions and to exercise due diligence to avoid the commission of such infringement.

Intentional
infringements.

46. Save as otherwise specifically provided for by any other law, where any person as mentioned in article 45 has reason to believe that an infringement has been committed with intent to take advantage, or to make an illegal or undue gain, the Accountant General shall, in addition to those measures prescribed in article 45, impose an administrative fine equivalent to the sum or amount which has become or remained due from, or has been paid to, any person committing such infringement.

Report issued
by the
Permanent
Secretary.

47. (1) Save as otherwise specifically provided for by any other law, the Permanent Secretary shall, upon acquiring or having any knowledge of an infringement, inform forthwith the persons as mentioned in article 45, and shall carry out the necessary investigation and draw up a report indicating:

(a) the infringement;

(b) the financial loss or deficiency, if any, and its extent, to the Government or to any multinational or international entity or fund of or in which Malta, under any agreement, forms or takes part;

(c) responsibility for such loss or deficiency; and

(d) any sum or amount whereby any person or persons has or have unduly gained or benefited consequent to that infringement.

(2) The Permanent Secretary shall notify the person who was informed of the infringement under sub-article (1), of the report.

(3) Where responsibility for such loss or deficiency as may be established under sub-article (1) is ascribed to two (2) or more persons, they shall become liable jointly and severally.

48. (1) There shall be charged interest on any sum or amount recoverable as provided under articles 45 and 46 for the period during which such sum or amount remains unpaid, from the date on which it becomes payable as prescribed under article 49.

Interest to be charged.

(2) Such interest, as provided for under sub-article (1), shall be established at the maximum rate allowable by law.

49. (1) The Accountant General shall serve notice, stating reasons for such decision, upon any person or persons in proceedings for the recovery of any sum or amount under article 45 or for the exaction of an administrative fine under article 46.

Notice issued by the Accountant General.

(2) Where the payment of any sum or amount for which notice is served on a person or persons under sub-article (1) is not made within one (1) month from the date of the service of such notice, the Accountant General shall first proceed to intimate payment from such person or persons by means of a judicial act, failing which, the Accountant General shall proceed to enforce payment under executive title as provided for under article 50 after twelve (12) days from the service of such an intimation.

(3) For the purposes of sub-article (1), a notice by the Accountant General to any person or persons showing the sum or amount due, any administrative fine and interest to which such person or persons shall become liable shall, unless the contrary is proved, be sufficient evidence of dues to be paid to the Government by that person or persons.

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Executive title. **50.** (1) Any notice served by the Accountant General, as prescribed under article 49, shall constitute an executive title within the meaning and for the purposes of Title VII of Part I of Book Second of the Code of Organization and Civil Procedure:

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Provided that the procedure laid down in article 49 is followed in all instances before payment is enforced in virtue of such title.

(2) Where in accordance with the provisions of this Part, a payment is enforceable in virtue of an executive title against a body of persons, the Accountant General may, without the need of any other act, proceed with such enforcement against the chief executive, executive director or other principal officer, of that body of persons who shall be deemed personally liable for the purposes of this Part.

(3) For the purposes of this Act, it shall be sufficient if only the name of the body of persons appears on any notice served by the Accountant General.

(4) In any proceedings to impugn an executive act under article 281 of the Civil Code of Organization and Civil Procedure, the onus of disproving the facts stated in the notice served by the Accountant General, shall be on the person against whom such executive act has been issued.

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Suit for payment by the Accountant General. **51.** (1) Any sum, amount, fine or interest to be recovered or exacted under article 45, 46 or 48, may be sued for, as the case may require, in the Civil Court, First Hall, or in the Court of Magistrates (Malta) in its civil jurisdiction, or in the Court of Magistrates (Gozo) in its civil jurisdiction, by the Accountant General, with full costs of suit from the person or persons by whom it is due or from person or persons responsible.

(2) Action for the recovery of exaction of any sum, amount, fine or interest may be taken during any time from the date on which it becomes due in terms of article 45 up to five (5) years from that date.

(3) The period of prescription specified under sub-article (2) shall be interrupted by any judicial act filed before the lapse of such period by the Accountant General, whereby payment of the sum, amount, fine or interest is claimed.

Particulars. **52.** Where the Accountant General deems that there are reasonable grounds that an infringement has occurred, he may require any person having an office or employment with a ministry, department or public entity, whether paid or otherwise, unless under the duty of professional secrecy, to provide such particulars in respect

of such a person or persons as may be specified for the purposes of this Act.

53. Any proceedings under this Act shall not be suspended in virtue of the institution or prosecution of any criminal action relating to any infringement, and the Accountant General, shall withhold, or proceed to recover, any sum, amount, fine or interest, or the Court shall continue to hear submissions and shall give judgement or decree, as if such criminal action was not instituted so however that any person against whom an executive act has been issued under this Part, may still have recourse to the Courts of Civil Jurisdiction.

Concurrent criminal prosecution.

54. Where the infringement has been committed against a provision or obligation, in or under any act governing any multinational or international entity or fund of or in which Malta forms or takes part under any treaty or international agreement, any proceedings contemplated under this Part shall be taken in conjunction with the entity responsible for the implementation or ensuring the execution of such provision or obligation.

Infringement of international obligations.

55. The Minister may apply the appropriate administrative penalties for the partial or total removal or the exclusion from or the withdrawal of an advantage, or the temporary withdrawal of the approval or recognition necessary for participation in benefits, incentives, assistance or aid arising from a scheme or programme administered by a multinational or international entity or fund of or in which Malta forms or takes part under any treaty or international agreement, when proceedings under this Act are instituted.

Administrative penalties.

PART VIII AUDIT AND ASSURANCE

56. (1) The Accountant General may, at any time, request the bank into which public moneys are paid, for a statement showing, in order of date, every sum received and paid under each account kept at the bank.

Duties of the bank.

(2) The Accountant General may, at any time, request any ministry and department and public entity keeping a bank account to draw up a statement reconciling the balance of the bank account as it appears on their books with the balance on the bank statement.

Duties of the public entity.

(3) The Auditor General may, at any time, request the Accountant General or the Permanent Secretary, respectively to provide the statements referred to in sub-articles (1) and (2), accompanied where possible by the bank statement, and where this is not practicable by the bank certificate showing the closing balance for that period.

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(4) The Minister may make further regulations for the better implementation of this article.

Measures
against fraud
and
irregularities.
Cap. 396.
Cap. 461.

57. (1) Where, on the detection of any irregularity or fraud against public moneys, a report made in terms of the provisions of the Auditor General and National Audit Office Act or the Internal Audit and Financial Investigations Act is sent or referred to a Head of Department, all necessary measures for the protection of such public moneys, including the levying of administrative penalties in accordance with regulations made under article 55 and legal action for the recovery of the amount of any deficiency, loss, improper payment caused or made as a result or in the course of any such irregularity or fraud, shall be taken, and the provisions of article 466 of the Code of Organization and Civil Procedure shall apply to any amount recoverable as aforesaid.

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(2) Unless otherwise stipulated in a public contract, any bond, bank guarantee or other security given for the proper performance of any contract payable out of public moneys shall also extend to guarantee the recovery of any moneys or administrative penalties in connection with the contract and for which the person supplying the bond, bank guarantee or other security may be liable.

(3) Where the deficiency, loss, or improper payment as a result of the irregularity or fraud, involves funds received by the Government from any international or supranational organization or entity or from any of its institutions or entities or under the terms of any treaty or other agreement between States, any proceedings under this article shall take place in consultation with the person in Malta, if any, specifically charged with authorising the payment or release of such funds:

Provided that the lack of such consultation shall not in any way whatsoever affect the validity of any proceedings taken under this article.

(4) Where two (2) or more persons are responsible for the irregularity or fraud which resulted in the deficiency, loss, or improper payment those persons shall be held jointly and severally liable therefore together with any other person who, although is duty bound to do so, has not acted in good faith, and failed to take reasonable precautions and to exercise due diligence to prevent the irregularity or fraud.

(5) Nothing in this article or in this Part shall be construed as precluding any other person interested from taking action, whether jointly with the Head of Department or otherwise, for the recovery of

any sum recoverable under the provisions of this article.

58. On any amount recoverable under article 57, there shall be charged interest at the maximum rate allowable by law for the period during which the amount remains unpaid from the date on which it becomes payable.

Interest to be charged.

59. For the purpose of recovering any moneys that may be recoverable under the provisions of article 57, any Head of Department who receives or to whom is referred a report as provided in that article may, without prejudice to the constraints imposed by professional secrecy according to law, require any person managing public moneys to provide any information in his possession relevant for the said purpose.

Official information.

60. The Minister may by regulations provide for administrative penalties which may be imposed for any irregularity, for the procedure to be followed for the imposition of such penalties and for any other matter incidental or supplementary to any of the foregoing matters:

Regulations for administrative penalties.

Provided that an administrative penalty may not be greater than one hundred and twenty thousand euro (€120,000).

PART IX INVESTMENTS

61. (1) The Minister may, from time to time, cause any of the balances of the Public Account or any other account, or any part thereof, to be invested on behalf of the proper account, for such periods and on such terms as may be deemed appropriate, in the purchase of such securities as he may, from time to time, declare to be securities in which public moneys may be invested.

Power to invest.

(2) Interest received on securities purchased under sub-article (1) shall, unless otherwise provided under this Act or any other law, be paid to the Public Account or any other account to the credit of the proper fund or account to which the securities belong.

62. Investments in securities shall, in all instances, be made in the name of the Government.

Investments in securities held in the name of the Government.

63. (1) (a) There shall be a Government Securities Board which shall be composed of three (3) persons and is charged with the safe custody of all Government securities.

Government Securities Board.

(b) The Permanent Secretary for the Ministry responsible for finance, shall *ex officio*, be chairman, whilst the other

two (2) members shall be appointed for a fixed term of not more than three (3) years by the Minister on such terms and conditions as may be specified in their letter of appointment.

(c) The Board shall be assisted by a Secretary.

(d) Any member of the Government Securities Board may, during tenure of office, be removed by the Minister where he is satisfied that there has been a clear case of misbehaviour by the member or inability of a member to perform his functions or where such circumstances exist that would disqualify such a member from remaining a member of the Government Securities Board.

(e) A member of the Government Securities Board may resign from office by a letter addressed to the Minister.

(2) The Government Securities Board shall only have custody of such securities on behalf of the Government of Malta and it shall not be lawful for the Government Securities Board to take any measures in respect of such securities save as provided for by this Act.

(3) Securities held in respect of each fund or account shall be kept separate and apart from those of any other fund or account and shall be kept and used solely for the purpose of that fund or account.

Sale or
conversion of
securities.

64. Whenever it shall deem to the Minister to be expedient in the interest of the Government, he may from time to time, cause such securities, or any part thereof, to be sold or converted into money and the proceeds be either paid to the credit of the proper fund or account to which they belong or else re-invested on behalf of the proper fund or account in the purchase of any other securities authorised under this Act.

Manner in
which securities
may be sold,
converted or
exchanged.

65. To facilitate the sale, conversion, exchange or other disposal of such securities as occasion requires, the Government Securities Board shall, at the written request of the Minister, or any other public employee duly authorised by him in writing in that behalf, part with the possession of the securities and sign without delay such documents as may be necessary for the sale, conversion, exchange or other disposition thereof. The request shall specify the purpose for which the securities named therein are required.

Return of
securities to be
submitted to
Auditor
General.

66. The Accountant General shall prepare and forward to the Auditor General an annual return of all securities held in Malta and abroad.

67. All securities held in Malta or abroad shall be inspected and verified as required by the Auditor General and National Audit Office Act. Inspection and verification of securities.
Cap. 396.

**PART X
ASSET MANAGEMENT AND CONTROL**

68. The Head of Department shall be responsible for the management of the department's assets, and shall ensure that proper control systems exist for the custody and management of these assets. Management and control of assets.

69. (1) The Permanent Secretary responsible for finance, shall issue guidelines for accounting of the assets of ministries, departments and public entities, and for the recording and reporting of these assets. Guidelines for accounting and reporting.

(2) The Permanent Secretary responsible for finance and the Accountant General, shall issue guidelines for the management and control of the assets of public entities.

70. (1) A register of all assets held shall be kept by every ministry, department and public entity. Register of assets.

(2) The register of assets held by the ministries, departments and public entities shall be in the format prescribed by the Accountant General.

71. (1) To safeguard the ministry, department and public entity against theft, fraud, irregularity, misuse, loss, and wastage, the control system shall include: Control system.

- (a) preventive mechanisms;
- (b) detective mechanisms; and
- (c) corrective mechanisms.

(2) The Head of Department shall ensure that processes, whether manual or electronic, and procedures are in place for the effective, efficient, economical and transparent use of assets.

72. The Head of Department shall ensure that the assets of the ministry, department or public entity falling under his responsibility are inspected and reported upon as prescribed by the Accountant General, to confirm the existence and condition of assets and storage facilities. Inspection and reporting of storage facilities.

73. A Board of Survey shall be appointed by the Head of Department to survey the assets of the ministry, department or public entity, as prescribed by the Accountant General, as provided for under Board of Survey.

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article 69.

Composition of Board of Survey.

74. The Board of Survey shall comprise of at least two (2) public employees, none of whom shall have any direct responsibility for assets to be surveyed.

Regulations for the deletion and disposal of Government assets.

75. The Minister may make regulations for the deletion and disposal of Government assets.

Assets.

76. For the purposes of this Part, "assets" means physical non-current assets and not financial assets.

**PART XI
GENERAL PROVISIONS**

Directives.

77. (1) The Minister responsible for finance, or any person, body or unit delegated on his behalf, may, notwithstanding any other law, issue directives as provided in sub-article (2) to any authority, board, foundation, corporation, institute, agency, commission, company or any other entity fifty-one per cent (51%) or more of which is held in ownership by the Government or over which the Government has effective control, or where fifty-one per cent (51%) of its income comes from public monies or from monies it receives by virtue of any law.

(2) The directives referred to in sub-article (1) may regulate:

(a) the recruitment of employees and, or their remuneration;

(b) the procurement of fixed assets, services, consultancies, contracts of whatever type or nature relating to operational and, or administrative expenses, and, where such directives are issued, the Board of Directors or other Board responsible for the affairs of the entity shall ensure that the decisions taken at Board and at management level respect such directives.

Conflicts.

78. Without prejudice to that provided for under article 77, where a provision of another law conflicts with the provisions of this Act, the other law shall prevail.

Repeal of Cap. 174.

79. The Financial Administration and Audit Act is hereby repealed:

Provided that any regulation, directive, order or rule, made thereunder, shall be deemed to be made under this Act.

80. (1) On the loss of any receipt or document, entitling the holder thereof or the person named therein to withdraw from any government department any sum of money or any article deposited therein, the Accountant General may, on receiving proof of such loss through the permanent head of the department concerned, authorise the issue of a duplicated receipt or document so lost, provided a written indemnity is given to his satisfaction against all claims that may be made against him by reason of the issue of such duplicate receipt or document.

Loss of titles to goods or deposits.

(2) The Accountant General may, in his discretion and on his own responsibility, delegate in writing, on such conditions as he may deem proper, any of his powers under this article to any public employees not below the grade of Principal or such analogous grade suitable in his opinion for the purpose.

(3) The Minister may prescribe for the levying of a fee on the issue of such duplicate receipts or documents.

81. In so far as consistent with the generality of the provisions contained in this Act, nothing hereunder shall prejudice, or be held or construed as prejudicing, the validity of any act done, or exempt any one from doing anything omitted to be done, or any vested rights arising under any law repealed by this Act, or any regulation, directive, order or rule made thereunder:

Transitory provisions.

Provided that the effect of any such act or omission shall continue, on the coming into force of this Act as if done hereunder:

Provided further that any reference in any law to the Financial Administration and Audit Act to any regulation, directive, order or rule made thereunder shall be deemed to be a reference to this Act or any other law which may from time to time amend, supplement or substitute it.

Cap. 174.

82. In case of any conflict between the Maltese and the English texts of this Act, the English text shall prevail.

Language.

SCHEDULE

[Article 13]

Rules for the Operation of the Contingencies Fund

1. Advances from the Contingencies Fund shall be made on the authority of a warrant under the hand of the Minister.
2. The amount for which any warrant is issued shall be

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withdrawn from the Contingencies Fund and shall be paid into the Consolidated Fund to meet the expenditure specified on the warrant and the moneys remaining available in the fund shall be reduced accordingly. Any amounts withdrawn and remaining unspent at the end of the year shall accrue to the Consolidated Fund.

3. Each warrant authorising the issue of a sum from the fund shall specify under which head or heads of the estimates the expenditure of the sum issued shall be recorded and such expenditure shall be accounted for in the same manner as if it had been authorised by a supplementary Appropriation Act.
4. All withdrawals from the fund shall be included in a supplementary estimate and an Appropriation Bill shall be introduced in the House as soon as possible for the purpose of appropriating from the Consolidated Fund to the Contingencies Fund a sum equal to the total of the sums withdrawn and not already made good by previous appropriations from the Consolidated Fund so that the Contingencies Fund shall be restored to the amount appropriate under article 13.
5. No moneys shall accrue to the fund other than moneys appropriated by an Act and any interest or other accruals which might otherwise be received by the fund shall accrue to the Consolidated Fund.

Passed by the House of Representatives at Sitting No. 247 of the 9th July, 2019.

ANĠLU FARRUGIA
Speaker

RAYMOND SCICLUNA
Clerk of the House of Representatives

VERŻJONI ELETTRONIKA