

**FIRST SUPPLEMENT TO THE GIBRALTAR  
GAZETTE**

**No. 3835 of 10th February, 2011**

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I ASSENT,

ADRIAN JOHNS,

GOVERNOR.

10th February, 2011.



**GIBRALTAR**

**No. 2 of 2011**

**AN ACT** to amend the Public Finance (Control and Audit) Act to provide for the recurrent revenues of Government Agencies, Authorities and certain other entities to be paid into and thus constitute the revenue of the Consolidated Fund and that expenditure by such entities funded from these revenues be in future subject to appropriation and scrutiny by Parliament and related purposes:

**ENACTED** by the Legislature of Gibraltar.

**Title and commencement.**

1.(1) This Act may be cited as the Public Finance (Control and Audit) (Amendment) Act 2011.

(2) This Act comes into operation on the day of publication.

**Insertion of new Part IIA.**

2. The Public Finance (Control and Audit) Act (the Principal Act) is amended by inserting the following new Part after Part II–

**“PART IIA – REVENUE OF PUBLIC UNDERTAKINGS**

**Revenue of certain public undertakings to be paid into Consolidated Fund.**

17A. Notwithstanding any provision of any other enactment to the contrary but subject to section 17C below the revenues of the public undertakings listed in Schedule 3 shall constitute revenue of and be paid into the Consolidated Fund.

17B. The Minister may by Legal Notice published in the Gazette add public undertakings to and remove public undertakings from Schedule 3.

17C. Subject to section 17D any revenue of a public undertaking listed in Schedule 3 which has been paid to it from funds voted out of the Consolidated Fund shall not be deemed to constitute the revenue of the Consolidated Fund for any purpose.

17D. All expenditure incurred by a public undertaking listed in Schedule 3, including expenditure funded out of monies paid to it from funds voted from the Consolidated Fund and to which section 17C thus applies, shall require to be authorised by an appropriation law and the provisions of sections 68, 69 and 70 of the Constitution shall apply thereto *mutatis mutandis* as if the revenue and expenditure of such undertaking were the revenue and expenditure of Gibraltar.”

**Sections 17A to 17D retrospective.**

3. Clause 2 inserting new sections 17A to 17D in the Principal Act shall be deemed to have come into operation on the 1<sup>st</sup> day of April 2009.

**Amendments to replace references to Governor by Minister.**

4. The Principal Act is amended by deleting the word “Governor” and inserting in its place the word “Minister responsible for finance” where the word “Governor” appears in the following places—

- (1) Section 18(3) and 18(4);
- (2) Section 19(1);
- (3) Section 20(d);
- (4) Section 23(1) and 23(2);
- (5) Section 52(1);
- (6) Section 62;
- (7) Section 63;
- (8) Section 64;
- (9) Section 70(1) and 70(2);

5. Section 74(1) of the Principal Act is amended by deleting the words “or any regulations made by the Governor under section 19”.

**Insertion of new Schedule 3.**

6. The Principal Act is amended by adding the following Schedule as Schedule 3 after Schedule 2—

**“SCHEDULE 3**

Section 17A

- (1) The Gibraltar Health Authority;
- (2) The Gibraltar Electricity Authority;
- (3) The Port Authority;
- (4) The Care Agency;
- (5) The Gibraltar Sports and Leisure Authority;
- (6) The Gibraltar Regulatory Authority;
- (7) The Gibraltar Development Corporation.”.

**Transitional provisions.**

7. Any expenditure funded out of revenue to which clause 2 applies incurred prior to the commencement of this Act and the coming into operation of new sections 17A to 17D of the Principal Act, or to be incurred prior to the 1<sup>st</sup> of April 2011, for a use and in a manner that would have been lawful but for this Act shall be deemed to have been appropriated by Parliament to those uses and this Act shall constitute an appropriation law of all such expenditure which shall thus be deemed to have been authorised and prescribed by this Act.

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*Public Finance (Control and Audit) (Amendment) Act 2011*  
[No. 2 of 2011]

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Passed by the Gibraltar Parliament on the 7th day of February, 2011.

M L FARRELL,  
Clerk to the Parliament.

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