



ST. HELENA

(Chapter No. not allocated yet)

PUBLIC FINANCE ORDINANCE

Non-authoritative Consolidated Text

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Whilst it is intended that this version accurately reflects the current law, users should refer to the authoritative texts in case of doubt. Enquiries may be addressed to the Attorney General at Essex House, Jamestown [Telephone (+290) 2270; Fax (+290) 2454; email pa.lawofficers@legalandlands.gov.sh]¹

Visit our [LAWS page](#) to understand the St. Helena legal system and the legal status of this version of the Ordinance.

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¹ These contact details may change during 2011 or early in 2012. In case of difficulty, email shgwebsite@sainthelena.gov.sh or telephone (+290) 2470.

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PUBLIC FINANCE ORDINANCE

(Ordinance 11 of 2010)

TO PROVIDE FOR THE MANAGEMENT OF THE PUBLIC FUNDS OF ST. HELENA, FOR THE AUDIT OF THE ACCOUNTS THEREOF, AND FOR MATTERS CONNECTED THEREWITH OR INCIDENTAL THERETO.

Commencement

[1 April 2011]

PART I
GENERAL

Short title

1. This Ordinance may be cited as the Public Finance Ordinance, 2010, and shall come into force on 1 April, 2011.

Interpretation

2. In this Ordinance, unless the context requires otherwise, words and expressions used in the Constitution have the same meanings as they have therein and—

“**Accounting Officer**” means the officer designated by title in the Annual Estimates or on a warrant as the Accounting Officer for any Head or item of expenditure or as the responsible officer for the collection of any head or subhead of revenue;

“**Crown Agents**” means the Crown Agents for Oversea Governments and Administrations;

This e-version of the text is not authoritative for use in court.

“Financial Regulations” means the regulations made by the Financial Secretary, in accordance with section 5;

“Government” means Her Majesty’s Government in right of St. Helena;

“public monies” means all monies received by Government and includes—

- (a) all public revenues of St. Helena;
- (b) any trust monies, Special Fund monies or other monies held, whether temporarily or otherwise, by any public officer in his official capacity, either alone or jointly with any other person;
- (c) Grant-in-aid;
- (d) any monies borrowed or otherwise raised by Government;

“Special Fund” means any Fund established in accordance with section 3;

“stores” means chattels, the property of, or in the possession of, or under the control of the Government;

“warrant” means an instrument for the authorisation to incur expenditure against public funds.

PART II PUBLIC FUNDS

Public Funds

3. (1) The Public Funds of St. Helena are the Consolidated Fund and such Special Funds as shall from time to time be established under this section or by or under any other Ordinance.

(2) Whenever the Government receives money provided to the Government by any Government or International Body outside St. Helena, or by any person or body of persons (either within St. Helena or elsewhere), on terms or conditions that such money may only be used for purposes specified by the donor thereof, the Governor may by Order published in the *Gazette* establish a Special Fund for the purpose of receiving, managing, disbursing, and accounting for such money.

(3) The Governor may by Order establish Special Funds for the purpose of managing government trading activities.

Special Funds

4. (1) The purpose of each Special Fund shall be prescribed by the Order establishing such Fund, and such Order may contain provisions as to the management of the Fund, including the procedures for authorising payments from the Fund. Subject to any such provisions, Special Funds shall be managed in accordance with Financial Regulations.

(2) An Order referred to in subsection (1) may be amended from time to time by the Governor by a further Order.

(3) The Governor may, by warrant under his hand, order that any money in a Special Fund which is surplus to that required to meet the liabilities of such Fund, shall be transferred to the Consolidated Fund.

(4) The Governor may order that any Special Fund shall be closed and wound up and thereupon after all liabilities of such Fund have been paid, the Fund shall be closed accordingly and the balance standing to the credit of the Fund shall be transferred to the Consolidated Fund.

(5) There shall be paid into any Special Fund—

- (a) all revenue exclusively relating to or derived from the subject matter of such Fund; and
- (b) any monies appropriated for that purpose by an Appropriation Ordinance.

Regulations, etc. for managing Funds

5. (1) The Financial Secretary may, with the approval of the Governor, issue Financial Regulations relating to the proper and effective management of public monies, assets and liabilities.

(2) Regulations issued under subsection (1) shall be laid before the Legislative Council.

Investment of Public Funds

6. (1) The Financial Secretary may authorise the investment of monies standing to the credit of Public Funds—

- (a) through the Crown Agents; or
- (b) with a bank; or
- (c) in any investment authorised by law for the investment of trust funds.

(2) Investments made under subsection (1) shall form part of that Fund from which the investment was made.

(3) Any interest or dividend received or accrued from an investment under subsection (1) shall form part of the Consolidated Fund.

Advances

7. (1) For the purposes of section 112 of the Constitution, the Financial Secretary may, subject to subsection (2), make disbursements of monies forming part of the Consolidated Fund or of other public monies, for the purposes of making advances—

- (a) on behalf of and recoverable from, other Governments, Administrations and Statutory Bodies; or
- (b) to public officers, for such purposes and on such terms and conditions as may be prescribed in the Code of Management or in Financial Regulations; or
- (c) to, or on behalf of public bodies, institutions or individuals where such advances are, in the opinion of the Financial Secretary, in the public interest; or
- (d) for such other purposes and on such terms and conditions as the Governor, with the approval of Legislative Council, may determine.

(2) The total of the sums issued and disbursed for the purposes of making advances under subsection (1) shall not exceed in aggregate at any time, after deducting repayments, an amount of one million Pounds or such other sum as the Financial Secretary, with the approval of the Governor, may from time to time determine.

(3) Such advances shall be exempt from the provisions of section 112(5) and (6) of the Constitution.

Working Capital

8. Current and capital revenue and current and capital expenditure shall be recognised on an accruals basis and accordingly working capital employed in the normal operating cycle of the activities related to any Public Fund shall form part of that Fund.

Virement Warrants

9. (1) If, on an application from an Accounting Officer, the Financial Secretary is of the opinion that the exigencies of the public service render it necessary or expedient—

- (a) to increase the sum assigned to any purpose within a Head of Expenditure shown in the Annual Estimates for any financial year; or
- (b) to make provision for a new purpose within the ambit of the Head of Expenditure for any financial year,

and savings can be foreseen on any other purpose within the same Head, he may issue a Virement Warrant transferring the necessary amount from the appropriation to the purpose in which savings can be foreseen to the purpose for which additional or new provision is necessary or expedient, provided that the total sum appropriated to any Head by an Appropriation Ordinance is not thereby exceeded.

(2) In subsection (1), ‘purpose’ means ‘output for appropriation’ or other sub-division of a Head in the Annual Estimates, but does not include a sub-division of a sub-division.

PART III

FINANCIAL MANAGEMENT RESPONSIBILITIES

Responsibilities for annual statement of accounts

10. (1) Each statement of accounts prepared in accordance with section 109(1)(a) of the Constitution shall be in a format as the Financial Secretary may from time to time determine, but shall, subject to subsection (2), be prepared in a manner consistent with the International Public Sector Accounting Standards issued (and as from time to time amended) by the International Federation of Accountants, and shall contain—

- (a) statements showing each Head of Expenditure paid out of and each category of Revenue accruing to the Consolidated Fund for the financial year;
- (b) operating statements showing the expenditures and revenues of Special Fund activities for the financial year;
- (c) a schedule detailing the operations of Trust Funds held and managed by Government.

(2) If it appears to the Financial Secretary that it is inappropriate, in the circumstances of St. Helena, to follow the International Public Sector Accounting Standards in respect of any aspect of the statement of accounts, he may proceed in a manner which he considers is appropriate, but shall record in the relevant statement the departure from the said standards and the reason therefor.

Responsibilities of Financial Secretary

11. (1) The Financial Secretary shall be responsible for the overall management and control of Government’s finances and shall—

- (a) ensure that proper and adequate systems exist for bringing to account all transactions of Government, including all revenues, expenditures and transfers of stores and assets;
- (b) ensure that all payments comply with the provisions of this Ordinance and Financial Regulations;
- (c) ensure that all Government revenues are collected promptly and effectively;

- (d) ensure so far as is practicable, that adequate provision is made for the collection, receipt, safe custody, issue and payment of public monies, assets, stores, stamps, investments, securities and all other assets and property belonging to or entrusted to Government;
- (e) issue, subject to the approval of the Governor, Financial Regulations consistent with this Ordinance and generally accepted accounting practice, for the effective internal Financial Management of Government's affairs;
- (f) submit annual statement of accounts in accordance with section 10;
- (g) ensure that adequate control is maintained over the incurring of liabilities against Government;
- (h) report to the Governor, in writing, any apparent defect that comes to his notice concerning any financial related matter.

(2) None of the responsibilities contained in subsection (1) shall indemnify or limit the responsibilities of Accounting Officers or other Public Officers from their responsibilities under sections 12 and 13.

Responsibilities of Accounting Officers

12. (1) The Annual Estimates shall nominate an Accounting Officer for each Head of Expenditure for each financial year.

- (2) The Accounting Officer nominated under subsection (1) shall be responsible for—
- (a) ensuring that all expenditures incurred by the department are within appropriations made in accordance with section 101 or 105 of the Constitution;
 - (b) causing all departmental revenues to be collected promptly and effectively;
 - (c) obeying, and ensuring that all the officers in the department obey, all regulations made and all directions or instructions that may from time to time be issued by the Financial Secretary in respect of all financial matters;
 - (d) causing proper effective measures to be taken for the collection, custody and handling of, and the accounting for, public monies, assets, stores, accountable documents, stamps, investments, securities and negotiable instruments in the department's charge;
 - (e) ensuring that all payments are made, resources consumed and assets used with proper regard to economy, efficiency, effectiveness and general value for money;
 - (f) submitting the annual departmental estimates, as required and in a format determined by the Financial Secretary;
 - (g) submitting returns of achieved outputs, in accordance with the requirements of the Financial Secretary;
 - (h) providing any other financial information, as the Financial Secretary may require on a regular or *ad hoc* basis;
 - (i) notifying the Financial Secretary as soon as possible, should it become apparent that revenues are likely to be in short fall or that the proposed services cannot be delivered within the financial appropriations;
 - (j) notifying the Financial Secretary immediately of any deficiency in any financial system, or of any loss of public monies, assets, stores, stamps or any other property of Government.

Pecuniary responsibilities of public officers

13. (1) All public officers shall be personally responsible for the due performance of their financial duties and for the proper collection and custody of all public monies, assets,

stores, stamps, investments, securities, negotiable instruments, and any other property belonging to Government or entrusted to Government, received by or entrusted to them.

(2) All public officers shall be responsible for ensuring that any payment they cause to be made, has sufficient appropriated funds and is properly authorised and vouched in accordance with any prevailing Financial Regulations.

(3) All public officers shall obey Financial Regulations and any other instruction or order issued by the Governor or the Financial Secretary relating to any financial matter.

Guarantees

14. (1) The Financial Secretary may issue guarantees or indemnities for purposes outlined in the Code of Management or Financial Regulations, provided that any such guarantees or indemnities do not exceed £1,000,000 in any one case or £5,000,000 in aggregate at any time.

(2) The terms and conditions of the guarantee or indemnity shall be laid before the Legislative Council and shall not come into operation unless they have been approved by a resolution of the Council.

Deposits

15. (1) Any monies, not being money raised or received for the purposes of the Government, which may be deposited with the Financial Secretary or with any public officer (such monies being hereinafter referred to as “deposits”) shall not form part of the Consolidated Fund.

(2) The Financial Secretary may authorise the investment of deposits in like manner as is authorised by section 6(1) in respect of Public Funds:

Provided that any interest or dividend received or accrued in respect of deposits invested in accordance with this subsection shall be paid into and form part of the Consolidated Fund.

(3) Any deposit which remains unclaimed for a period of six years shall be paid into and form part of the Consolidated Fund; provided that if the person entitled thereto shall subsequently prove to the satisfaction of the Financial Secretary his or her claim to any such deposit, the Financial Secretary shall thereupon refund the said deposit to such person. Such refund may be paid out of the Consolidated Fund without further warrant or appropriation than this Ordinance.

(4) Subject to the provisions of this Ordinance, the Financial Secretary is hereby authorised to administer, and (in appropriate cases) to refund to the person entitled thereto, any deposit.

PART IV

ABANDONMENT OF CLAIMS AND WRITE OFF

Waiver of debts

16. The Governor may, subject to obtaining prior approval from the Secretary of State for amounts exceeding £50,000, authorise the Financial Secretary to waive Government’s right to payment of any debt payable to Government.

Write off of public monies or stores

17. The Governor may, subject to obtaining prior approval from the Secretary of State for amounts exceeding £50,000, authorise the Financial Secretary to write off a loss of public monies, public stores, assets or other property belonging to Government or provided for the public service.

Gifts of Government property

18. The Financial Secretary may authorise the gift of serviceable Government assets, stores or property, no longer required for Government purposes, to institutions or organisations established in St. Helena, solely or principally for educational, scientific, cultural or charitable purposes; provided that, if the value of such assets, stores or property exceeds £10,000, the prior approval of the Governor in Council shall be required.

PART V
SURCHARGES

Power to surcharge

19. (1) If it appears to the Financial Secretary that, by reason of neglect of duty, carelessness or fault of any person who is (or was at the time of such neglect, carelessness or fault) a public officer, such officer—

- (a) has failed to collect any monies owing to the Government, for the collection of which such officer is or was responsible; or
- (b) is or was responsible for any improper payment of public monies (including payments in excess of appropriation) or for the payment of any monies which were not duly vouched; or
- (c) is or was responsible for a deficiency in or for the loss or destruction of or damage to any public monies, assets, securities, stamps, stores or other Government property; or
- (d) is or was responsible for any loss of or damage to the property of any other person resulting in Government's liability to pay damages or compensation,

the Financial Secretary may after due investigation, call upon such officer to show cause why he should not be surcharged the amount or value of the losses incurred.

(2) If, within such reasonable time as the Financial Secretary may allow, an officer, who has been called upon in terms of subsection (1), has not furnished a satisfactory explanation, the Financial Secretary may surcharge that officer in such amount as the Financial Secretary may determine, except that—

- (a) in determining the amount to be surcharged the Financial Secretary shall take due account of the ability of the public officer to pay the surcharge without undue financial hardship; and
- (b) the amount surcharged shall not exceed the losses incurred in respect of subsection (1); and
- (c) the amount surcharged shall not exceed 25% of the gross annual salary, pension or other emolument of that officer.

Notice of surcharge

20. The Financial Secretary shall notify in writing the public officer concerned, the Head of Department to which the officer is attached, the Director of Finance, the Chief Auditor and the Chief Secretary of any surcharge imposed under section 19.

Appeal against surcharge

21. (1) Any person who is aggrieved by a decision to surcharge made against him under section 19 may, within 30 days from the date on which the notification of surcharge was received by him, appeal to the Supreme Court against such decision.

(2) Any such appeal shall be commenced by the person aggrieved giving notice in writing to the Financial Secretary of his intention to appeal to the Supreme Court against the decision.

(3) On receipt of such notice the Financial Secretary shall prepare and send to the Supreme Court and to the appellant a brief statement of the question in issue.

(4) On the hearing of the appeal, the appellant and the Financial Secretary may, subject to any rules of court, appear and be heard in person or by a legal practitioner, recognised agent or advocate duly appointed to act on his behalf.

(5) The Supreme Court may make such order on the appeal as the circumstances may require, and every such order shall be given effect to by the Financial Secretary.

(6) The costs of the appeal shall be in the discretion of the Supreme Court.

(7) The Supreme Court may make rules of court for regulating appeals to the Court under the provisions of this section and for the fees to be paid in respect thereof.

(8) Notwithstanding the provisions of section 23 any surcharge made by the Financial Secretary shall not be recoverable until such time as the time for lodging an appeal has expired or until the determination of any such appeal, whichever is the later.

Withdrawal of surcharge

22. The Financial Secretary may at any time withdraw any surcharge imposed, in which event he shall cause notification of such withdrawal to be given in writing, to the public officer concerned, the Head of Department to which the officer is attached, the Director of Finance, the Chief Auditor and the Chief Secretary.

Recovery of surcharge

23. (1) The Financial Secretary may cause any surcharge to be recovered by instalments by deduction from the salary, wages, pension or other emoluments of the officer concerned.

(2) The surcharge may be recovered over a period not exceeding 12 months from the date of notice of the surcharge being served.

(3) The amount of every surcharge shall be a debt due to the Government from the public officer concerned recoverable by civil proceedings.

PART VI MISCELLANEOUS

Power to set off

24. (1) If the Government owes money to a person (including money due by way of salary, wages or other emoluments) and that person owes money to Government, the Financial Secretary may direct that such amounts owed to Government be set off against such amounts owed by Government.

(2) Where an amount is set off in accordance with subsection (1), the amount set off shall be treated as if Government had paid that amount to that person and that amount had been received by Government from that person.

Maintenance of accounting records and information

25. (1) All financial records, including, books of account, ledgers, cash books, original source vouchers and receipts must be properly maintained and must be accessible for audit or other investigation for a minimum period of seven years.

(2) For the purposes of this section, records shall include all paper records and all transactions recorded on a computer system in an electronic format.

(3) Public officers responsible for data and information held in a computer system shall be responsible for ensuring that adequate backup of electronic data is maintained and that data is adequately preserved and protected against loss, including loss by virus attack.

(4) If financial records are not required for any special investigation or request from the Chief Auditor, the Financial Secretary may, after giving the Chief Auditor one month's notification, destroy such records, books, vouchers, and receipts in accordance with procedures specifically provided for in Financial Regulations.

Trust Funds

26. (1) Subject to the following provisions of this section, a Trust Fund means—

- (a)** a trust fund established by an Ordinance other than an Appropriation Ordinance; or
- (b)** a fund of money held by or deposited with or entrusted to Government pursuant to the terms of—
 - (i)** a deed or trust; or
 - (ii)** a trust instrument agreement whether expressed or implied; or
 - (iii)** an arrangement governing the use of the money so held.

(2) Trust Funds shall not form part of the Consolidated Fund, but shall be administered in accordance with the provisions of this Ordinance and any Regulations or Rules made under this Ordinance, subject to such provisions not being contrary to any specific rule or term of the trust.

(3) A schedule detailing the financial operations of each Trust Fund shall be included in the Annual Financial Statements.

(4) Trust Fund monies may be invested with a bank, through the Crown Agents or in any investment authorised by law for the investment of trust funds, if the rules and terms of the trust so permit; and any interest or dividend received or accrued shall be paid into and form part of that Trust Fund.

PART VII AUDIT

Interpretation of this Part

27. In this Part—

- “duties”**, in respect of the office of Chief Auditor, means the duties specified in section 29 and includes his functions, as described in section 111 of the Constitution;
- “powers”**, in respect of the office of Chief Auditor, means the powers specified in section 30;
- “record”** means any means by which information is stored;
- “Secretary of State”** means Her Majesty's Principal Secretary of State for Foreign and Commonwealth Affairs;
- “Speaker”** means the Speaker of the Legislative Council.

Chief Auditor's staff

28. (1) The Governor may appoint other public officers to assist the Chief Auditor in the performance of his duties and the exercise of his powers under this Ordinance.

(2) Subject to the provisions of this Part, all members of the Chief Auditor's staff shall be employed under the same administrative rules and conditions of service as apply generally to any public officer.

(3) The Chief Auditor may delegate any of his duties or powers under the Constitution or under this Ordinance, other than the certifying and reporting of accounts, to any public officer.

(4) A person authorised to perform a duty under subsection (3) shall not be subject to the direction or control of any person other than the Chief Auditor when performing that duty.

Duties of Chief Auditor

29. (1) The Chief Auditor shall—

- (a)** on behalf of the Legislative Council undertake an audit of the Government's accounts for each financial year in accordance with internationally recognised auditing standards and practices generally accepted as applicable to the auditing of Government accounts; and
 - (b)** submit for the consideration of the Legislative Council a report on each such audit which shall include—
 - (i)** an opinion as to whether—
 - (A)** the accounts properly present the financial position of the Government, as at the end of the financial year then ended; and
 - (B)** in all material respects the expenditure and income have been applied to the purposes intended and conform to the authorities which govern them; and
 - (C)** the accounts and financial statements have been prepared in accordance with all relevant laws and policies; and
 - (ii)** such other information as the Chief Auditor considers necessary or appropriate to assist the Legislative Council in its consideration of the Government's accounts for that financial year; and
 - (c)** submit for the consideration of the Legislative Council an annual management letter on each such audit.
- (2)** The Chief Auditor shall also—
- (a)** make such enquiries and investigations on behalf of the Legislative Council as he considers necessary or appropriate to determine whether resources have been used with proper regard to economy, efficiency and effectiveness; and
 - (b)** carry out such other duties as are prescribed by any other Ordinance or law applicable in St. Helena.

(3) Reports prepared by the Chief Auditor under subsection (2)(a) shall be delivered by him to the Financial Secretary, who shall cause them to be laid upon the table of the Legislative Council.

Powers of Chief Auditor

30. (1) The Chief Auditor has all the powers necessary to enable him to perform his duties.

(2) In particular the Chief Auditor has, in addition to the powers provided by in section 111 of the Constitution, power to require a public officer—

- (a) with the approval of the Governor, to conduct, on behalf of the Chief Auditor, an inquiry, examination or audit and to report his findings to the Chief Auditor; or
- (b) to give the Chief Auditor access to property that has come into the public officer's possession or has come under his control in the course of the officer's duties; or
- (c) to search and provide extracts from Government records or records to which the Government has access; or
- (d) to give or provide to the Chief Auditor any explanation or information he considers necessary to enable him to perform his duties.

(3) A public officer shall comply with a requirement under subsection (2).

Statutory Audit

31. (1) Where any law empowers the Chief Auditor to audit, examine or inquire into the accounts of any person, body corporate or other body, the Chief Auditor—

- (a) shall have in relation to such person, body corporate or other body the same discretion and powers as are conferred on him in relation to the audit of Government accounts; and
- (b) may authorise in writing any qualified accountant or any public officer to audit, examine or inquire into the records and accounts of such person, body corporate or other body and require the authorised accountant or public officer to report thereon to the Chief Auditor in such manner as the Chief Auditor may specify.

(2) Any person, body corporate or other body whose accounts have been audited, examined or inquired into under subsection (1) may be charged such fee, if any, as may be determined under section 35.

Audit, examination or inquiry into non-Government accounts, etc

32. (1) Notwithstanding that he is not empowered by any law to audit, examine or inquire into the accounts of a person, body corporate or other body, the Chief Auditor may audit, examine or inquire into the records and accounts of any person, body corporate or other body if—

- (a) he is authorised in writing to do so by the Governor in the public interest; and
- (b) in the opinion of the Chief Auditor, such audit, examination or inquiry will not interfere with the due performance of his duties and the due exercise of his powers under this Ordinance.

(2) Where the Chief Auditor undertakes, under subsection (1), the audit, examination of, or inquiry into the records and accounts of any person, body corporate or other body, he—

- (a) shall have in relation to such person, body corporate or other body, its members, officers and employees the same discretion and powers as are conferred on him in relation to the audit of Government accounts; and
- (b) may authorise in writing any qualified accountant or any public officer to audit, examine or inquire into the records and accounts of such person, body corporate or other body and require the authorised accountant or public officer to report thereon to the Chief Auditor in such manner as the Chief Auditor may determine:

Provided that any such authority to a public officer shall be subject to the concurrence of the head of the Government department or office in which the public officer is employed.

(3) Any person, body corporate or other body whose records and accounts have been audited, examined or inquired into under subsection (1) may be charged such fee, if any, as may be determined under section 35.

Chief Auditor may submit special reports

33. (1) The Chief Auditor may at any time submit a report to the Speaker if he is satisfied that there is a matter of importance or urgency that should be brought to the attention of members of the Legislative Council.

(2) The Speaker shall cause a copy of each report received by him under subsection (1) to be sent to each member of the Legislative Council.

(3) The Chief Auditor shall at the same time as submitting a report to the Speaker in accordance with subsection (1), send a copy thereof to the Governor and a further copy to the Financial Secretary.

Confidentiality

34. (1) Subject to subsection (3), the Chief Auditor shall not disclose information obtained in carrying out his duties.

(2) Subject to subsection (3), a person carrying out a duty on behalf of the Chief Auditor shall not disclose information obtained in carrying out that duty.

(3) Subsections (1) and (2) do not apply to a disclosure—

- (a) required or permitted by this or any other Ordinance, or any other law applicable in St. Helena; or
- (b) lawfully required or permitted by a court;
- (c) made with the approval of the person to whom the information relates; or
- (d) made in the performance of his duties or powers under the Constitution.

(4) A person who acts contrary to subsection (1) or (2) is guilty of an offence and is liable on conviction to a fine not exceeding £5,000 or to imprisonment not exceeding 12 months, or both.

Chief Auditor may provide other audit or accountancy services

35. (1) The Chief Auditor may provide audit or accountancy services, either to the Government or to persons or entities outside Government, provided that he is satisfied that undertaking such work will not interfere with the due performance of his duties under the Constitution or this Ordinance.

(2) Where the Chief Auditor provides audit or accountancy services to any person or entity outside Government he may charge for the services such reasonable fees as he thinks fit and such fees shall be paid into the Consolidated Fund.

Repeals and transitional provisions

36. (1) The Financial Management Ordinance, Cap. 142, and the Audit Ordinance, Cap. 143, are repealed.

(2) The Governor in Council may, by Regulations, make such transitional or consequential provisions as are necessary or convenient for giving full effect to the provisions of this Ordinance; and, without prejudice to the generality, such Regulations may provide for:

(a) such modifications of the terms of existing special funds as are necessary to bring their management into conformity with the provisions of this Ordinance; and

(b) the transfer of the assets of the Development Fund established by section 3(1)(b) of the Financial Management Ordinance, Cap 142, to one or more Special Funds established in accordance with section 3(3) of this Ordinance.

SPECIAL FUND (IT TRADING ACCOUNT) ORDER – SECTION 3(3)

(Legal Notice 5 of 2011)

Citation and commencement

1. This Order may be cited as the Special Fund (IT Trading Account) Order, 2011, and shall come into force on 1st April, 2011.

Creation of Special Fund

2. (1) There is hereby established a Special Fund to be known as the IT Trading Account Fund (hereinafter referred to as “the Fund”).

(2) The purpose of the Fund is to manage the expenditures of the Information Technology section of the Finance Department and the revenues from charges for services provided to other sections of government and to certain Statutory bodies.

(3) Payments from the Fund may be authorised by the Financial Secretary, or by a Public Officer nominated by him to be the Accounting Officer for the Fund.

SPECIAL FUND (TRANSPORT TRADING ACCOUNT) ORDER – SECTION 3(3)

(Legal Notice 6 of 2011)

Citation and commencement

1. This Order may be cited as the Special Fund (Transport Trading Account) Order, 2011, and shall come into force on 1st April, 2011.

Creation of Special Fund

2. (1) There is hereby established a Special Fund to be known as the Transport Trading Account Fund (hereinafter referred to as “the Fund”).

(2) The purpose of the Fund is to manage the expenditures of the Transport section of the Public Works and Services Department and the revenues from charges for the hire of vehicles and plant provided to other sections of government and to the public.

(3) Payments from the Fund may be authorised by the Financial Secretary, or by a Public Officer nominated by him to be the Accounting Officer for the Fund.

SPECIAL FUND (UNALLOCATED STORES) ORDER – SECTION 3(3)

(Legal Notice 7 of 2011)

Citation and commencement

1. This Order may be cited as the Special Fund (Unallocated Stores) Order, 2011, and shall come into force on 1st April, 2011.

Creation of Special Fund

2. (1) There is hereby established a Special Fund to be known as the Unallocated Stores Fund (hereinafter referred to as “the Fund”).

(2) The purpose of the Fund is to manage the expenditures of the Unallocated Stores section of the Public Works and Services Department and the revenues from charges for the issues of its stores to other sections of government and to the public.

(3) Payments from the Fund may be authorised by the Financial Secretary, or by a Public Officer nominated by him to be the Accounting Officer for the Fund.

SPECIAL FUND (DFID INFRASTRUCTURE PROJECTS) ORDER – SECTION 3(2)

(Legal Notice 8 of 2011)

Citation and commencement

1. This Order may be cited as the Special Fund (DFID Infrastructure Projects) Order, 2011, and shall come into force on 1st April, 2011.

Creation of Special Fund

2. (1) There is hereby established a Special Fund to be known as the DFID Infrastructure Projects Fund (hereinafter referred to as “the Fund”).

(2) The purpose of the Fund is to manage the expenditure and revenues of projects for the economic, social, infrastructure and institutional development of St. Helena (or where joint projects are established, St Helena Ascension and Tristan da Cunha) which are funded wholly or mainly by DFID as Infrastructure Development projects.

(3) Payments from the Fund may be authorised by the Financial Secretary, or by a Public Officer nominated by him to be the Accounting Officer for the Fund.

SPECIAL FUND (EDF PROJECTS) ORDER – SECTION 3(2)

(Legal Notice 9 of 2011)

Citation and commencement

1. This Order may be cited as the Special Fund (EDF Projects) Order, 2011, and shall come into force on 1st April, 2011.

Creation of Special Fund

2. (1) There is hereby established a Special Fund to be known as the EDF Projects Fund (hereinafter referred to as “the Fund”).

(2) The purpose of the Fund is to manage the expenditure and revenues of projects for the economic, social, infrastructure and institutional development of St. Helena (or where joint projects are established, St Helena Ascension and Tristan da Cunha) which are funded wholly or mainly by the European Union’s European Development Funds.

(3) Payments from the Fund may be authorised by the Financial Secretary, or by a Public Officer nominated by him to be the Accounting Officer for the Fund.

SPECIAL FUND (UNDP) ORDER – SECTION 3(2)

(Legal Notice 10 of 2011)

Citation and commencement

1. This Order may be cited as the Special Fund (UNDP) Order, 2011, and shall come into force on 1st April, 2011.

Creation of Special Fund

2. (1) There is hereby established a Special Fund to be known as the UNDP Projects Fund (hereinafter referred to as “the Fund”).

(2) The purpose of the Fund is to manage the expenditure and revenues of projects for the economic, social, infrastructure and institutional development of St. Helena (or where joint projects are established, St Helena Ascension and Tristan da Cunha) which are funded wholly or mainly by the United Nations Development Programme.

(3) Payments from the Fund may be authorised by the Financial Secretary, or by a Public Officer nominated by him to be the Accounting Officer for the Fund.

SPECIAL FUND (SHORT TERM TECHNICAL COOPERATION) ORDER
– SECTION 3(2)*(Legal Notice 11 of 2011)***Citation and commencement**

1. This Order may be cited as the Special Fund (Short Term Technical Cooperation) Order, 2011, and shall come into force on 1st April, 2011.

Creation of Special Fund

2. (1) There is hereby established a Special Fund to be known as the DFID Short Term Technical Cooperation Projects Fund (hereinafter referred to as “the Fund”).

(2) The purpose of the Fund is to manage the expenditure and revenues of projects for the economic, social, infrastructure and institutional development of St. Helena (or where joint projects are established, St Helena Ascension and Tristan da Cunha) which are funded wholly or mainly by the United Kingdom Department for International Development as Short Term Technical Cooperation.

(3) Payments from the Fund may be authorised by the Financial Secretary, or by a Public Officer nominated by him to be the Accounting Officer for the Fund.

SPECIAL FUND (DFID PROJECTS) ORDER – SECTION 3(2)*(Legal Notice 12 of 2011)***Citation and commencement**

1. This Order may be cited as the Special Fund (DFID Projects) Order, 2011, and shall come into force on 1st April, 2011.

Creation of Special Fund

2. (1) There is hereby established a Special Fund to be known as the DFID Funded Projects Fund (hereinafter referred to as “the Fund”).

(2) The purpose of the Fund is to manage the expenditure and revenues of projects for the economic, social, infrastructure and institutional development of St. Helena (or where joint projects are established, St Helena Ascension and Tristan da Cunha) which are funded wholly or mainly by the United Kingdom Department for International Development and which do not meet the purposes of any other special fund.

(3) Payments from the Fund may be authorised by the Financial Secretary, or by a Public Officer nominated by him to be the Accounting Officer for the Fund.

SPECIAL FUND (TECHNICAL COOPERATION) ORDER – SECTION 3(2)*(Legal Notice 13 of 2011)***Citation and commencement**

1. This Order may be cited as the Special Fund (Technical Cooperation) Order, 2011, and shall come into force on 1st April, 2011.

Creation of Special Fund

2. (1) There is hereby established a Special Fund to be known as the DFID Technical Cooperation Projects Fund (hereinafter referred to as “the Fund”).

(2) The purpose of the Fund is to manage the expenditure and revenues of projects for the economic, social, infrastructure and institutional development of St. Helena (or where joint projects are established, St Helena Ascension and Tristan da Cunha) which are funded wholly or mainly by the United Kingdom Department for International Development as Technical Cooperation projects.

(3) Payments from the Fund may be authorised by the Financial Secretary, or by a Public Officer nominated by him to be the Accounting Officer for the Fund.

**PUBLIC FINANCE (TRANSITIONAL PROVISIONS) REGULATIONS
– SECTION 36(2)**

*(Legal Notice 16 of 2011)***Citation and commencement**

1. These Regulations may be cited as the Public Finance (Transitional Provisions) Regulations, 2011, and shall come into force on 1st April, 2011.

Transfer of Assets from the Development Fund

2. (1) There shall be transferred from the Development Fund to each of the Special Funds listed below such funds as are in the Development Fund as at 31 March 2011 that relate to the purposes of each of the listed Funds:

DFID Short Term Technical Cooperation Projects Fund
DFID Funded Projects Fund
DFID Technical Cooperation Projects Fund
DFID Infrastructure Projects Fund
EDF Projects Fund
UNDP Projects Fund

(2) Any balance remaining in the Development Fund after transfer to the listed Funds in accordance with paragraph (1), shall be transferred to the Consolidated Fund on 1 April 2011.