



ST HELENA

REVISED EDITION OF THE LAWS, 2017

PUBLIC FINANCE & REVENUE

PUBLIC FINANCE ORDINANCE, 2010¹

*Ordinance 11 of 2010
In force 1 April 2011
Amended by Ordinance 9 of 2018*

Subsidiary legislation:

SPECIAL ACCOUNT (IT TRADING ACCOUNT) ORDER, 2011

Legal Notice 5 of 2011 *Page 16*

SPECIAL ACCOUNT (TRANSPORT TRADING ACCOUNT) ORDER, 2011

Legal Notice 6 of 2011 *Page 17*

SPECIAL ACCOUNT (UNALLOCATED STORES) ORDER, 2011

Legal Notice 7 of 2011 *Page 17*

SPECIAL ACCOUNT (DFID INFRASTRUCTURE PROJECTS) ORDER, 2011

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SPECIAL ACCOUNT (EDF PROJECTS) ORDER, 2011

Legal Notice 9 of 2011 *Page 18*

SPECIAL ACCOUNT (UNDP) ORDER, 2011

Legal Notice 10 of 2011 *Page 19*

SPECIAL ACCOUNT (SHORT TERM TECHNICAL COOPERATION) ORDER, 2011

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SPECIAL ACCOUNT (DFID PROJECTS) ORDER, 2011

Legal Notice 12 of 2011 *Page 20*

SPECIAL ACCOUNT (TECHNICAL COOPERATION) ORDER, 2011

Legal Notice 13 of 2011 *Page 20*

PUBLIC FINANCE (TRANSITIONAL PROVISIONS) REGULATIONS, 2011

*Legal Notice 16 of 2011
Omitted as spent*

SPECIAL FUND (HOUSING SERVICE TRADING ACCOUNT) ORDER, 2013

Legal Notice 10 of 2013 *Page 21*

¹ Under section 10 of the Revised Edition of the Laws Ordinance, 1999 this text is authoritative and is the sole authentic edition in respect of the law contained in it as at 23 March 2018.

**SPECIAL FUND (ST HELENA AUDIT SERVICE TRADING ACCOUNT)
ORDER, 2013**

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**SPECIAL FUND (NEW GENERATOR REPLACEMENT FUND)(WINDING UP)
ORDER, 2013**

Legal Notice 22 of 2013

Omitted as spent

SPECIAL FUND (ENVIRONMENTAL MANAGEMENT PROJECTS) ORDER, 2014

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**SPECIAL FUND (BULK FUEL INSTALLATION TRADING ACCOUNT)
ORDER, 2016**

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SPECIAL FUND (ST HELENA AIRPORT TRADING ACCOUNT) ORDER, 2018

Legal Notice 6 of 2018

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See also:

SPECIAL FUNDS ORDINANCE, 2012

Ordinance 5 of 2012 (included separately)

PUBLIC FINANCE ORDINANCE, 2010

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AN ORDINANCE to provide for the management of the public funds of St Helena, for the audit of the accounts of St Helena, and for connected and incidental matters.

PART I GENERAL

Short title

1. This Ordinance may be cited as the Public Finance Ordinance, 2010, and comes into force on 1st 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 in the Constitution 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;

“**Consolidated Fund**” means the Fund established by section 98 of the Constitution;

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

“**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 or her official capacity, either alone or jointly with any other person;

(c) Grants-in-aid;

(d) any monies borrowed or otherwise raised by the 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 any Special Funds that are 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 the money may only be used for purposes specified by the donor of it, 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 must be prescribed by the order establishing the Fund, and the 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 are to 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 or her hand, order that any money in a Special Fund which is surplus to that required to meet the liabilities of such Fund must be transferred to the Consolidated Fund.

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

(5) There are to 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) must be laid before the Legislative Council.

Investment of Public Funds

6. (1) The Financial Secretary may authorise the investment of money 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) 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) forms part of the Consolidated Fund.

Advances

7.² (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—

² Section 7 amended by Ord. 9 of 2018

- (a) on behalf of and recoverable from, other governments, administrations and statutory bodies;
- (b) to public officers, for purposes and on terms and conditions prescribed in the Code of Management or in Financial Regulations;
- (c) to, or on behalf of public bodies, institutions or individuals if 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, determines.

(2) The total of the sums issued and disbursed for the purposes of making advances under subsection (1) must not exceed in aggregate at any time, after deducting repayments, an amount of £2,000,000 or such other sum as the Financial Secretary, with the approval of the Governor, from time to time determines.

(3) Advances made under this section are exempt from the provisions of section 112(2)(a), (3), (5) and (6) of the Constitution.

(4) The Financial Secretary must at least twice a year present to the Legislative Council the information required under section 112(4) of the Constitution concerning all loans made under subsection (1)(a), (c) and (d).

Working capital

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

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

and if savings can be foreseen on any other purpose within the same Head, the Financial Secretary 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 must be in a format as the Financial Secretary from time to time approves, but must, 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 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 the 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, the Financial Secretary may proceed in a manner which he or she considers is appropriate, but must record in the relevant statement the departure from the said standards and the reason for it.

Responsibilities of Financial Secretary

11. (1) The Financial Secretary is responsible for the overall management and control of the Government's finances and must—

- (a) ensure that proper and adequate systems exist for bringing to account all transactions of the 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, and in accordance with section 5, 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 or her notice concerning any financial related matter.

(2) None of the responsibilities contained in subsection (1) 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 must nominate an Accounting Officer for each Head of Expenditure for each financial year.

- (2) The Accounting Officer nominated under subsection (1) is 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 from time to time 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 approved 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 requires, on a regular or *ad hoc* basis;
 - (i) notifying the Financial Secretary as soon as possible, if it becomes 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 are 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 the Government or entrusted to the Government, received by or entrusted to them.

(2) All public officers are 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 must 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 must be laid before the

Legislative Council and do not come into operation unless they have been approved by a resolution of the Council.

Deposits

15. (1) Any money, 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 (“**deposits**”) do 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; but any interest or dividend received or accrued in respect of deposits invested in accordance with this subsection must be paid into and forms part of the Consolidated Fund.

(3) Any deposit which remains unclaimed for a period of 6 years must be paid into and forms part of the Consolidated Fund; but if the person who claims any deposit subsequently proves to the satisfaction of the Financial Secretary the person’s entitlement to it, the Financial Secretary must thereupon refund the deposit to that person. Any such refund may be paid out of the Consolidated Fund without further warrant or appropriation than this Ordinance.

(4) Subject to this Ordinance, the Financial Secretary is authorised to administer, and (in appropriate cases) to refund to the person entitled to it, 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 the Government’s right to payment of any debt payable to the 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 money, public stores, assets or other property belonging to the 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; but if the value of such assets, stores or property exceeds £10,000, the prior approval of the Governor in Council is 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 money owing to the Government, for the collection of which the officer is or was responsible;
 - (b) is or was responsible for any improper payment of public money (including payments in excess of appropriation) or for the payment of any money which were not duly vouched;
 - (c) is or was responsible for a deficiency in or for the loss or destruction of or damage to any public money, 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 the officer to show cause why he or she should not be surcharged the amount or value of the losses incurred.

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

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

Notice of surcharge

20. The Financial Secretary must notify in writing the public officer concerned, the head of the 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) A person who is aggrieved by a decision to surcharge made against him or her under section 19 may, within 30 days from the date on which the notification of surcharge was received by the person, appeal to the Supreme Court against the decision.

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

(3) On receipt of such a notice the Financial Secretary must 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 or her behalf.

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

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

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

(8) Notwithstanding section 23, any surcharge made by the Financial Secretary is not recoverable until 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 or she must cause notification of the withdrawal to be given in writing, to the public officer concerned, the head of the 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 is 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 the amounts owed to Government be set off against the amounts owed by the Government.

(2) Where an amount is set off in accordance with subsection (1), the amount set off must be treated as if the Government had paid that amount to that person and that amount had been received by the 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 7 years.

(2) For the purposes of this section, records 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 are 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 the Government pursuant to the terms of—
 - (i)* a deed or trust;
 - (ii)* a trust instrument agreement whether expressed or implied; or
 - (iii)* an arrangement governing the use of the money so held.

(2) Trust Funds do not form part of the Consolidated Fund, but must be administered in accordance with 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 must 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 must be paid into and forms 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 or her 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;

“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 or her duties and the exercise of his or her powers under this Ordinance.

(2) Subject to this Part, all members of the Chief Auditor's staff must 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 or her 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) is not 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 must—

- (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;
- (b)** submit for the consideration of the Legislative Council a report on each such audit which must 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;
 - (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 must also—

- (a)** make such enquiries and investigations on behalf of the Legislative Council as he or she considers necessary or appropriate to determine whether resources have been used with proper regard to economy, efficiency and effectiveness; and
- (b)** carry out any other duties prescribed by any other Ordinance or law applicable in

St Helena.

(3) The Chief Auditor must deliver the reports prepared under subsection (2)(a) to the Financial Secretary, who must 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 or her to perform his or her duties.

(2) In particular the Chief Auditor has, in addition to the powers provided in section 111 of the Constitution, power to require a public officer to do all or any of the following:

- (a) with the approval of the Governor, to conduct, on behalf of the Chief Auditor, an inquiry, examination or audit and to report his or her findings to the Chief Auditor;
- (b) to give the Chief Auditor access to property that has come into the public officer's possession or has come under his or her control in the course of the officer's duties;
- (c) to search and provide extracts from Government records or records to which the Government has access;
- (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 must 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, corporate body or other body, the Chief Auditor—

- (a) has in relation to such person or body the same discretion and powers as are conferred on the Chief Auditor 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 or body and require the authorised accountant or public officer to report thereon to the Chief Auditor in a manner the Chief Auditor specifies.

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

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

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

- (a) the Chief Auditor 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 or her duties and the due exercise of his or her powers under this Ordinance.

- (2) If the Chief Auditor undertakes, under subsection (1), the audit, examination of, or inquiry into the records and accounts of any person or body, he or she—
- (a) has in relation to such person or body, and the members, officers and employees of any person or body, the same discretion and powers as are conferred on the Chief Auditor 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 or body, and its employees, members and officers, and require the authorised accountant or public officer to report on them to the Chief Auditor in such manner as the Chief Auditor determines:

(2A) An authority to a public officer under subsection (2)(b) is 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 the Chief Auditor 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 must cause a copy of any report received by him or her under subsection (1) to be sent to each member of the Legislative Council.

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

Confidentiality

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

(2) Subject to subsection (3), a person carrying out a duty on behalf of the Chief Auditor must 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;
 - (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 duties or exercise of powers under the Constitution.

(4) A person who acts contrary to subsection (1) or (2) commits an offence.
Penalty: A fine of £5,000 or imprisonment for 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 the Government, if satisfied that undertaking such work will not interfere with the due performance of his or her duties under the Constitution or this Ordinance.

(2) If the Chief Auditor provides audit or accountancy services to any person or entity outside Government he or she may charge for the services such reasonable fees as he or she thinks fit and such fees must 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 limiting that power, such regulations may provide for:

- (a) any modifications of the terms of existing Special Funds that 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.

PUBLIC FINANCE ORDINANCE, 2010

SPECIAL FUND (IT TRADING ACCOUNT) ORDER, 2011 (Section 3(3))

Citation and commencement

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

Creation of Special Fund

2. (1) This Order establishes a Special Fund to be known as the IT Trading Account Fund (“**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 the Financial Secretary to be the Accounting Officer for the Fund.

PUBLIC FINANCE ORDINANCE, 2010

SPECIAL FUND (TRANSPORT TRADING ACCOUNT) ORDER, 2011
(Section 3(3))

Citation and commencement

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

Creation of Special Fund

2. (1) This Order establishes a Special Fund to be known as the Transport Trading Account Fund (“**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 the Financial Secretary to be the Accounting Officer for the Fund.

PUBLIC FINANCE ORDINANCE, 2010

SPECIAL FUND (UNALLOCATED STORES) ORDER, 2011
(Section 3(3))

Citation and commencement

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

Creation of Special Fund

2. (1) This Order establishes a Special Fund to be known as the Unallocated Stores Fund (“**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 the Financial Secretary to be the Accounting Officer for the Fund.

PUBLIC FINANCE ORDINANCE, 2010

SPECIAL FUND (DFID INFRASTRUCTURE PROJECTS) ORDER, 2011
(Section 3(2))

Citation and commencement

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

Creation of Special Fund

2. (1) This Order establishes a Special Fund to be known as the DFID Infrastructure Projects Fund (“**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 the Financial Secretary to be the Accounting Officer for the Fund.

PUBLIC FINANCE ORDINANCE, 2010

SPECIAL FUND (EDF PROJECTS) ORDER, 2011
(Section 3(2))

Citation and commencement

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

Creation of Special Fund

2. (1) This Order establishes a Special Fund to be known as the EDF Projects Fund (“**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 if 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 the Financial Secretary to be the Accounting Officer for the Fund.

PUBLIC FINANCE ORDINANCE, 2010**SPECIAL FUND (UNDP) ORDER, 2011**
(Section 3(2))**Citation and commencement**

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

Creation of Special Fund

2. (1) This Order establishes a Special Fund to be known as the UNDP Projects Fund (“**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 if 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 the Financial Secretary to be the Accounting Officer for the Fund.

PUBLIC FINANCE ORDINANCE, 2010**SPECIAL FUND (SHORT TERM TECHNICAL COOPERATION) ORDER, 2011**
(Section 3(2))**Citation and commencement**

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

Creation of Special Fund

2. (1) This Order establishes a Special Fund to be known as the DFID Short Term Technical Cooperation Projects Fund (“**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 if 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 the Financial Secretary to be the Accounting Officer for the

Fund.

PUBLIC FINANCE ORDINANCE, 2010

SPECIAL FUND (DFID PROJECTS) ORDER, 2011

(Section 3(2))

Citation and commencement

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

Creation of Special Fund

2. (1) This Order establishes a Special Fund to be known as the DFID Funded Projects Fund (“**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 the Financial Secretary to be the Accounting Officer for the Fund.

PUBLIC FINANCE ORDINANCE, 2010

SPECIAL FUND (TECHNICAL COOPERATION) ORDER, 2011

(Section 3(2))

Citation and commencement

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

Creation of Special Fund

2. (1) This Order establishes a Special Fund to be known as the DFID Technical Cooperation Projects Fund (“**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 the Financial Secretary to be the Accounting Officer for the Fund.

PUBLIC FINANCE ORDINANCE, 2010

SPECIAL FUND (HOUSING SERVICE TRADING ACCOUNT) ORDER, 2013

(Sections 3(3) and (4))

Citation and commencement

1. This Order may be cited as the Special Fund (Housing Service Trading Account) Order, 2013 and comes into force on 1st April 2013.

Creation of Special Fund

2. (1) This Order establishes a Special Fund to be known as the Housing Service Trading Account Fund (“**the Fund**”).

(2) The purpose of the Fund is to manage the expenditures and revenues with respect to the management and maintenance of the Government Landlord Housing and Chief Secretary housing stock.

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

PUBLIC FINANCE ORDINANCE, 2010

**SPECIAL FUND (ST HELENA AUDIT SERVICE TRADING ACCOUNT)
ORDER, 2013**

(Sections 3(3) and (4))

Citation and commencement

1. This Order may be cited as the Special Fund (St Helena Audit Service Trading Account) Order 2013, and comes into force on 1st April 2013.

Creation of Special Fund

2. (1) This Order establishes a Special Fund to be known as the St Helena Audit Service Trading Account Fund (“**the Fund**”).

(2) The purpose of the Fund is to manage the expenditures of, and revenues from charges for services provided by, the St Helena Audit Service with respect to the independent audit and review of the use of, and accounting for, resources by the St Helena Government.

(3) Payments from the Fund may be authorised by the Chief Auditor, who is the

Accounting Officer for the Fund.

PUBLIC FINANCE ORDINANCE, 2010

SPECIAL FUND (ENVIRONMENTAL MANAGEMENT PROJECTS) ORDER, 2014 (Sections 3(2) and 4)

Citation and commencement

1. This Order may be cited as the Special Fund (Environmental Management Projects) Order, 2014 and comes into force on 17th July 2014.

Creation of Special Fund

2. (1) This Order establishes a Special Fund to be known as the Environmental Management Projects Fund (“**the Fund**”).

(2) The purpose of the Fund is to receive, manage, disburse and account for the grant funding from the United Kingdom Department for Environment, Food and Rural Affairs (DEFRA) and other environmental agencies.

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

PUBLIC FINANCE ORDINANCE, 2010

SPECIAL FUND (BULK FUEL INSTALLATION TRADING ACCOUNT) ORDER, 2016 (Sections 3(3) and 4)

Citation and commencement

1. This Order may be cited as the Special Fund (Bulk Fuel Installation Trading Account) Order, 2016, and comes into force on 12th February 2016.

Creation of Special Fund

2. (1) This Order establishes a Special Fund to be known as the Bulk Fuel Installation Trading Account Fund (“**the Fund**”).

(2) The purpose of the Fund is to manage the income, expenditure, assets and reserves associated with the operation of the bulk fuel facilities owned by the St Helena Government.

(3) Payments from the Fund may be authorised by the Assistant Financial Secretary, who is the Accounting Officer for the Fund; or in accordance with one or more contractual agreements for the operation of the bulk fuel facilities.

(4) Procurement is not subject to the Procurement Regulations. Procurement arrangements are covered under the fuel management contracts.

PUBLIC FINANCE ORDINANCE, 2010

SPECIAL FUND (ST HELENA AIRPORT TRADING ACCOUNT)

ORDER, 2018

(Sections 3(3) and 4)

Citation and commencement

1. This Order may be cited as the Special Fund (St Helena Airport Trading Account) Order, 2018, and comes into force on 23 March 2018.

Creation of Special Fund

2. (1) This Order establishes a Special Fund to be known as the St Helena Airport Trading Account Fund (hereinafter referred to as “**the Fund**”).

(2) The purpose of the Fund is to manage the income, expenditure, assets, liabilities and reserves associated with the operation of the St Helena Airport.

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

(4) Procurement will be subject to the Procurement Regulations, unless expressly excluded under the airport management contracts.
