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STATUTORY INSTRUMENTS

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**2007 No. 1678**

**The Virgin Islands Constitution Order 2007**

**THE CONSTITUTION OF THE VIRGIN ISLANDS**

**CHAPTER 8**

**FINANCE**

**Consolidated Fund**

**102.** All revenues or other moneys raised or received by or for the purposes of the Government of the Virgin Islands (not being revenues or other moneys that are payable by or under any law into some other fund established for any specific purpose or that may, by or under any law, be retained by the authority that received them for the purpose of defraying the expenses of that authority) shall be paid into and form a Consolidated Fund.

**Withdrawal of money from Consolidated Fund or other public funds**

**103.**—(1) No money shall be withdrawn from the Consolidated Fund except on the authority of a warrant under the hand of the Minister charged with responsibility for finance (in this Chapter referred to as “the Minister”); but where, in the opinion of the Governor, acting in his or her discretion, moneys are required to enable the Governor to discharge his or her responsibilities under section 60, such moneys may be withdrawn from the Consolidated Fund either—

- (a) on the authority of a warrant under the hand of the Minister; or
- (b) on the authority of a warrant under the hand of the Governor, acting in his or her discretion.

(2) No warrant shall be issued by the Minister for the purpose of meeting any expenditure unless—

- (a) the expenditure has been authorised for the financial year during which the withdrawal is to take place—
  - (i) by an Appropriation Act; or
  - (ii) by a supplementary estimate approved by resolution of the House of Assembly;
- (b) the expenditure has been authorised in accordance with section 105; or
- (c) it is expenditure (in this Chapter referred to as “statutory expenditure”) that is charged on the Consolidated Fund by this Constitution or any other law.

(3) No moneys shall be withdrawn from any public fund other than the Consolidated Fund unless the issue of those moneys had been authorised by or under any law.

**Authorisation of expenditure**

**104.**—(1) The Minister shall cause to be prepared and laid before the House of Assembly as soon as practicable before the beginning of each financial year estimates of the revenues and expenditure of the Virgin Islands for that year; but if the House is dissolved less than three months before the

beginning of any financial year, the estimates for that year may be laid before the House as soon as practicable after the beginning of that year.

(2) The heads of expenditure contained in the estimates (other than statutory expenditure) shall be included in a Bill to be known as an Appropriation Bill which shall be introduced into the House of Assembly to provide for the issue from the Consolidated Fund of the sums necessary to meet that expenditure and for the appropriation of those sums to the purposes specified in it.

(3) If in respect of any financial year it is found—

- (a) that the amount appropriated by the Appropriation Act to any purpose is insufficient or that a need has arisen for expenditure for a purpose to which no amount has been appropriated by that Act; or
- (b) that any moneys have been expended for any purpose in excess of the amount appropriated to that purpose by the Appropriation Act or for a purpose to which no amount has been appropriated by that Act,

a supplementary estimate, showing the sums required or spent, shall be laid before the House of Assembly.

(4) Where in respect of any financial year any supplementary estimates have been laid before the House of Assembly in accordance with subsection (3) and approved by resolution of the House, a Supplementary Appropriation Bill shall, as soon as practicable after the end of that year, be introduced into the House to provide for the appropriation to the purposes in question of the sums included in such estimates that have been expended for that year.

(5) Where in respect of any financial year moneys have been withdrawn from the Consolidated Fund on the authority of a warrant issued by the Governor by virtue of section 103(1)(b), the Minister shall, if the circumstances of the case so require, cause a statement of expenditure in respect of such moneys to be prepared and laid before the House of Assembly.

### **Authorisation of expenditure in advance of appropriation**

**105.** If the Appropriation Act in respect of any financial year has not come into force by the beginning of that financial year, the House of Assembly may by resolution empower the Minister to authorise the withdrawal of moneys from the Consolidated Fund for the purpose of meeting expenditure necessary to carry on the services of the Government of the Virgin Islands until the expiration of four months from the beginning of that financial year or the coming into force of the Appropriation Act, whichever is the earlier.

### **Contingencies Fund**

**106.—**(1) The Legislature may by law make provision for the establishment of a Contingencies Fund and for authorising the Minister to make advances from that fund if he or she is satisfied that there is an urgent and unforeseen need for expenditure for which no other provision exists.

(2) When any advance is made from the Contingencies Fund a supplementary estimate shall, as soon as practicable, be laid before the House of Assembly for the purpose of authorising the replacement of the amount so advanced.

### **Public debt**

**107.—**(1) All debt charges for which the Virgin Islands are liable shall be a charge on the Consolidated Fund or the Debt Service Fund.

(2) For the purposes of this section, debt charges include interest, sinking fund charges, the repayment or amortisation of debt, and all expenditure in connection with the raising of loans on

the security of the revenues of the Virgin Islands or the Consolidated Fund and the service and redemption of debt thereby created.

### **Remuneration of certain officers**

**108.**—(1) There shall be paid to the holders of the offices to which this section applies such salary or other remuneration and such allowances as may be prescribed by or under any law enacted by the Legislature.

(2) The remuneration and allowances payable to the holders of those offices shall be a charge on the Consolidated Fund.

(3) The remuneration prescribed in pursuance of this section in respect of the holder of any such office and his or her other terms of service (other than allowances that are not taken into account in computing, under any law in that respect, any pension payable in respect of his or her service in that office) shall not without the consent of that person be altered to his or her disadvantage after his or her appointment.

(4) Where a person's remuneration or other terms of service depend upon his or her option, the remuneration or terms for which he or she opts shall, for the purpose of subsection (3), be deemed to be more advantageous to that person than any others for which he or she might have opted.

(5) This section applies to the offices of Deputy Governor, Chairman or other member of the Public Service Commission, the Teaching Service Commission, the Judicial and Legal Services Commission and the Police Service Commission, Attorney General, Director of Public Prosecutions, Magistrate, Auditor General, Complaints Commissioner and Registrar of Interests.

### **The Auditor General**

**109.**—(1) There shall be an Auditor General whose office shall be a public office.

(2) The accounts of the House of Assembly and all Government departments and offices (including the Public Service Commission, the Teaching Service Commission, the Police Service Commission and such other body as may be designated by law) shall be audited and reported on annually by the Auditor General, and for that purpose the Auditor General or any person authorised by him or her shall have access to all books, records, returns and other documents relating to such accounts.

(3) The Auditor General shall submit his or her reports made under subsection (2) to the Minister who shall, within three months of the receipt of the reports, cause them to be laid before the House of Assembly.

(4) In the exercise of his or her functions under this section, the Auditor General shall not be subject to the direction or control of any other person or authority.