

**THE CONSTITUTION OF THE COMMONWEALTH OF
THE COMMONWEALTH OF THE BAHAMAS**

CHAPTER IX

FINANCE

128. There shall be in and for the Bahamas a Consolidated Fund, into which, subject to the provision of any law for the time being in force in The Bahamas, shall be paid all revenues of The Bahamas.

**Consolidated Fund.
Estimates.**

129. (1) The Minister of Finance shall, before the end of each financial year, cause to be prepared annual estimates of revenue and expenditure for public services during the succeeding financial year, which shall be laid before the House of Assembly.

(2) The estimates of expenditure shall show separately the sums required to meet statutory expenditure (as defined in Article 130(7) of this Constitution) and the sums required to meet other expenditure proposed to be paid out of the Consolidated Fund.

**Authority for Public
Expenditure.**

130. (1) The Minister of Finance shall, in respect of each financial year, at the earliest convenient moment before the commencement of that financial year, introduce in the House of Assembly an Appropriation Bill containing, under appropriate heads for the several services required, the estimated aggregated sums which are proposed to be expended (otherwise than by way of statutory expenditure) during that financial year.

(2) Subject to paragraphs (4) and (6) of this Article, the sums set out in the Appropriation Act in respect of a financial year shall represent the limit and extent of the public expenditure for that financial year.

(3) Where any sum is set out in the Appropriation Act in respect of a financial year and at the end of that year there is an unexpended balance of that sum, the unexpended balance shall lapse.

(4) The Minister of Finance may, in case of necessity, from time to time cause to be prepared supplementary estimates of expenditure which shall be laid before and voted on by the House of Assembly.

(5) In respect of all supplementary expenditure voted on by the House of Assembly in pursuance of paragraph (4) of this Article, the Minister of Finance may, at any time before the end of the financial year, introduce into the House of Assembly a Supplementary Appropriation Bill containing, under appropriate heads, the aggregate sums so voted and shall, as soon as possible after the end of each financial year, introduce into the House of Assembly a final Appropriation Bill containing any such

sums which have not yet been included in any Appropriation Bill.

(6) That part of any estimate of expenditure laid before the House of Assembly which shows statutory expenditure shall not be voted on by the House, and such expenditure shall, without further authority of Parliament, be paid out of the Consolidated Fund.

(7) For the purposes of this Article and Article 129 of this Constitution-

(a) "financial year" means any period of twelve months beginning of 1st January in any year or such other date as Parliament may prescribe; and

Withdrawal of money from the Consolidated Fund.

(b) "statutory expenditure" means expenditure charged on the Consolidated Fund or on the General revenues and assents of the Bahamas by any provisions of this Constitution or of any other law for the time being in force in The Bahamas.

Withdrawal of money in advance of Appropriation Act.

131. No sum shall be paid out of the Consolidated Fund except upon the authority of a warrant under the hand of the Minister of Finance or under the hand of some person authorized by him in writing; and sums so issued shall be disposed of for meeting public expenditure authorized under Article 130 of this Constitution or, in the case of statutory expenditure, for the purposed appointed by law.

Contingencies Fund.

132. Where at any time for any justifiable reason, the Appropriation Bill in respect of any financial year has not come into operation by the beginning of that financial year, the Minister of Finance may, to such an extent and subject to such conditions as may be prescribed, or if no conditions have been prescribed on a resolution to that effect passed by the House of Assembly, issue a warrant for the payment out of the Consolidated Fund or other public funds of The Bahamas of such sums as he may consider necessary for the continuance of the public service, but a statement of the sums so authorized shall, as soon as practicable, be laid before and voted on by the House of Assembly and the aggregate sums so voted shall be included, under the appropriate heads, in the next Appropriation Bill immediately following.

Public Debt.

Remuneration of Governor-General and certain other officers.

133. (1) Parliament may by law provide for the establishment of a Contingencies Fund and may authorize the Minister of Finance to make advances from that Fund if he is satisfied that there is an unforeseen need for expenditure for which no provision or no sufficient provisions has been made by an Appropriation Act.

(2) Where any advances are made by virtue of an authorization conferred under paragraph (1) of this Article, a supplementary estimate of the sums required to replace the

amount so advanced shall, as soon as practicable, be laid before and voted on by the House of Assembly and the sums so voted shall be included in a Supplementary Appropriation Bill or a Final Appropriation Bill.

134. The Public Debt of the Bahamas, including the interest on the debt, sinking fund payments and redemption monies in respect of that debt and the costs, charges and expenses incidental to the management of that debt, is hereby charged on the Consolidated Fund.

**Establishment of office
and functions of
Auditor-General.**

135. (1) There shall be paid to the holders of the offices to which this Article applies such salaries and allowances as may be prescribed by or under any law.

(2) The salaries payable to the holders of the offices to which this Article applies are hereby charged on the Consolidated Fund.

(3) The salary and allowance payable to the holder of any office to which this Article applies and his other terms of service shall not be altered to his disadvantage after his appointment, and, for the purposes of this paragraph, in so far as the terms of service of any person depend upon the option of that person, the terms for which he opts shall be taken to be more advantageous to him than any other terms for which he might have opted.

(4) This Article applies to the office of Governor-General, Justice of the Supreme Court, Justice of Appeal, Auditor-General and member of any Commission established by Chapter VIII of this Constitution or of the Public Service Board of Appeal.

136. (1) There shall be an Auditor-General whose office shall be a public office.

(2) The Auditor-General shall be appointed by the Governor-General, by instrument under the Public Seal, acting on the recommendation of the Public Service Commission made after the Commission has consulted the Prime Minister.

(3) The accounts of the Supreme Court, the Senate, the House of Assembly, all departments and offices of the Government (but excluding the Department of the Auditor-General), the Public Service Commission, the Judicial and Legal Service Commission, the Police Service Commission and all Magistrates' Courts shall, at least once in every year, be audited and reported on by the Auditor-General who, with his subordinate staff, shall at all times be entitled to have access to all books, records, returns and reports relating to such accounts.

(4) The Auditor-General shall submit his reports made under paragraph (3) of this Article without undue delay to the Speaker (or, if the office of Speaker is vacant or the Speaker is for any reason unable to perform the functions of his office, to the Deputy Speaker) who shall cause them to be laid before the House

of Assembly without undue delay.

(5) In the exercise of this functions under the provisions of paragraphs (3) and(4) of this Article, the Auditor-general shall not be subject to the direction or control of any other person or authority.

(6) The accounts of the department of the Auditor-General shall be audited and reported on by the Minister of Finance and the provisions of paragraphs (3) and (4) of this Article shall apply in relation to the exercise by that Minister of those function as they apply in relation to audits and reports made by the Auditor-General.

(7) Nothing in this Article shall prevent the performance by the Auditor-General of-

(a) such other functions in relation to the accounts of the Government
and that accounts of other public authorities and other bodies administering
public funds in The Bahamas as may be prescribed by or under any law for
the time being in force in The Bahamas; or

(b) such other functions in relation to the supervision and control of
expenditure form public funds in The Bahamas as may be so prescribed.

(8) The Auditor-General may be removed from office only for inability to discharge the functions thereof (whether arising form infirmity of mind or body or any other cause) or for misbehavior, and shall not be so removed except in accordance with the provisions of paragraph (9) of this Article.

(9) The Auditor-General shall be removed from office by the Governor-General if the question of his removal from office has been referred to a tribunal appointed under paragraph (10) of this Article and the tribunal has recommended to the Governor-General that he ought to be removed from office for inability as aforesaid or for misbehavior.

(10) If the Prime Minister represents to the Governor-General that the question of removing the Auditor-General from office for inability as aforesaid or for misbehavior ought to be investigated, then-

(a) the Governor-General shall appoint a tribunal, which shall
consist of a chairman and not less than two other members, selected
by the Governor-General, acting in accordance with the advice of the

Judicial and Legal Service Commission, from among persons who hold or have held or are eligible to hold high judicial office; and

(b) the tribunal shall inquire into the matter and report on the facts thereof to the Governor-General and recommend to the Governor-General whether the Auditor-General ought to be removed from office for inability as aforesaid or for misbehavior.

(11) If the question of removing the Auditor-general from office has been referred to a tribunal under paragraph (9) of this Article, the Governor-General, acting in accordance with the advice of the Public Service Commission, may suspend the Auditor-general from performing the functions of this office and any such suspension may at any time be revoked by the Governor-General, and shall in any case cease to have effect if the tribunal recommends to the Governor-General that the Auditor-General should not be removed from office.