hibition against denial to any person on demand of either party.

### § 1617. United States attorney; appointment; duties

The President shall, by and with the advice and consent of the Senate, appoint a United States attorney for the Virgin Islands to whose office the provisions of chapter 35 of title 28, shall apply. Except as otherwise provided by law it shall be the duty of the United States attorney to prosecute all offenses against the United States and to conduct all legal proceedings, civil and criminal, to which the Government of the United States is a party in the district court and in the courts established by local law. He shall also prosecute in the district court in the name of the government of the Virgin Islands all offenses against the laws of the Virgin Islands which are cognizable by that court unless, at his request or with his consent, the prosecution of any such case is conducted by the attorney general of the Virgin Islands. The United States attorney may, when requested by the Governor or the attorney general of the Virgin Islands, conduct any other legal proceedings to which the government of the Virgin Islands is a party in the district court or the courts established by local law.

(July 22, 1954, ch. 558, §27, 68 Stat. 507; Pub. L. 85-851, §9, Aug. 28, 1958, 72 Stat. 1095; Pub. L. 86-289, §4, Sept. 16, 1959, 73 Stat. 569; Pub. L. 92-24, June 2, 1971, 85 Stat. 76; Pub. L. 98-454, title VII, §708, Oct. 5, 1984, 98 Stat. 1741.)

#### AMENDMENTS

1984—Pub. L. 98-454 substituted "courts established by local law" for "inferior courts of the Virgin Islands" wherever appearing and struck out provisions relating to vacancies in the office of United States attorney for the Virgin Islands.

1971—Pub. L. 92-24 substituted "chapter 35" for "chapter 31" and struck out "except that the Attorney General shall not appoint more than one assistant United States attorney for the Virgin Islands" after "shall apply".

1959—Pub. L. 86–289 substituted provisions making chapter 31 of title 28 applicable to United States attorney and by provisions specifying his duties, for provisions which prescribed his term of office and provided for his compensation, provided for appointment and compensation of his assistant and employees, and provided that he or his assistant conduct all legal proceedings in which the United States Government or the government of the Virgin Islands is a party in the District Court and inferior courts.

1958—Pub. L. 85-851 substituted "United States attorney" for "district attorney" wherever appearing.

## EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98–454 effective on ninetieth day following Oct. 5, 1984, see section 1005 of Pub. L. 98–454, set out as a note under section 1424 of this title.

## SUBCHAPTER VI—SYSTEM OF ACCOUNTS

# § 1631. Establishment and maintenance; scope

The Governor shall establish and maintain systems of accounting and internal control designed to provide—

- (a) full disclosure of the financial results of the government's activities;
- (b) adequate financial information needed for the government's management purposes;

- (c) effective control over and accountability for all funds, property, and other assets for which the government is responsible, including appropriate internal audit; and
- (d) reliable accounting results to serve as the basis for preparation and support of the government's request for the approval of the President or his designated representative for the obligation and expenditure of the internal revenue collections as provided in section 26, the Governor's budget request to the legislature, and for controlling the execution of the said budget.

(July 22, 1954, ch. 558, §18, 68 Stat. 505.)

#### REFERENCES IN TEXT

Section 26, referred to in subsec. (d), probably means section 26 of S. 3378 (act July 22, 1954, ch. 558, 68 Stat. 497) prior to the submission of S. 3378 to the Conference Committee which redesignated section 26 as section 28of S. 3378. Said section 28 was composed of subsecs. (a) to (d). Subsecs. (a), (c), and (d) thereof enacted sections 1642, 1643, and 1644 of this title, respectively. Subsec. (b) thereof added subsec. (c) to section 3350 of former Title 26, Internal Revenue Code. Reference to section 3350(c) of former Title 26 is deemed a reference to section 7652(b)(3) of Title 26, Internal Revenue Code. See section 7852(b) of Title 26, Internal Revenue Code, which provides that any reference in any other law to a provision of the Internal Revenue Code of 1939 be deemed a reference to the corresponding provisions of the Internal Revenue Code of 1986.

# AGREEMENT REGARDING FINANCIAL ACCOUNTABILITY AND PERFORMANCE STANDARDS

Pub. L. 106–84,  $\S 2$ , Oct. 28, 1999, 113 Stat. 1295, provided that:

"(a) IN GENERAL.—The Secretary of the Interior is authorized to enter into an agreement with the Governor of the Virgin Islands establishing mutually agreed financial accountability and performance standards for the fiscal operations of the Government of the Virgin Islands.

"(b) Transmission to Congress.—Upon ratification of the agreement authorized in subsection (a) by both parties, the Secretary shall forward a copy of the agreement to the Committee on Resources [now Committee on Natural Resources] in the House of Representatives and the Committee on Energy and Natural Resources in the Senate."

# § 1632. Repealed. Pub. L. 90–496, § 14, Aug. 23, 1968, 82 Stat. 842

Section, act July 22, 1954, ch. 558, §19, 68 Stat. 505, authorized Comptroller General of United States to review annually the office and activities of Government Comptroller of Virgin Islands, and report thereon to Governor, Secretary of the Interior, and Congress.

### EFFECTIVE DATE OF REPEAL

Pub. L. 90-496, §14, Aug. 23, 1968, 82 Stat. 842, provided that the repeal of this section is effective on the date of enactment of Pub. L. 90-496, which was approved Aug. 23, 1968.

# SUBCHAPTER VII—FISCAL PROVISIONS

### § 1641. Method of payment of official salaries

The salaries and travel allowances of the Governor, Lieutenant Governor, the heads of the executive departments, other officers and employees of the government of the Virgin Islands, and the members of the legislature shall be paid by the government of the Virgin Islands at rates prescribed by the laws of the Virgin Islands.