
CHAPTER 359**FINANCIAL ADMINISTRATION AND AUDIT**

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CHAPTER 359

FINANCIAL ADMINISTRATION AND AUDIT

An Act to make provision for the administration, control and audit of the public finances and to provide for other matters connected therewith or incidental thereto.

21 cf 1973

3 cf 1974

7 cf 1983

9 cf 1988

2 cf 1991

41 cf 1992

[Assent 6th July, 1973]

[Commencement 10th July, 1973]

PART I PRELIMINARY

1. This Act may be cited as the Financial Administration and Audit Act. Short title
2. (1) In this Act, unless the context otherwise requires — Interpretation
 - “accounting officer” means any person designated or deemed to have been designated as such under section 18, and charged with the duty of controlling expenditure under this Act or under any other Act;
 - “Appropriation Act” means any Act appropriating revenue in relation to a financial year for such services as are specified in such Act;
 - “Consolidated Fund” means the Consolidated Fund established by Article 128 of the Constitution;
 - “Government” means the Government of The Bahamas;
 - “Minister” means the Minister of Finance;
 - “officer” means any person employed in the service of the Government;
 - “principal receiver of revenue” means any officer designated or deemed to have been designated as such under section 18 and charged with the duty of collecting and accounting for revenue;

“public moneys includes —

- (a) revenue;
- (b) any trust or other moneys held, whether temporarily or otherwise, by an officer in his official capacity either alone or jointly with any other person whether an officer or not;

“public stores” means property of any description, other than money, belonging to or in possession or under the control of the Government;

“revenue” means all tolls, taxes, imposts, rates, duties, fees, penalties, forfeitures, rents and dues, proceeds of sale and all other receipts of the Government from whatever sources arising, over which Parliament has the power of appropriation, including the proceeds of all loans raised.

(2) References in this Act to a department include references to a Ministry.

PART II CONSOLIDATED FUND

Functions of the
Minister

3. The Minister shall, subject to the Constitution and this Act, have the management of the Consolidated Fund and the supervision, control and direction of matters relating to the financial affairs of The Bahamas which are not assigned to any other Ministry by any other law.

Consolidated
Fund Account

4. (1) Money at the credit of the Consolidated Fund shall be kept in an account styled the “Treasurer for the Consolidated Fund” (hereafter in this Act referred to as “the Consolidated Fund Account”) with such bank or banks as the Minister may from time to time direct.

(2) The Minister may authorise the temporary investment of sums at the credit of the Consolidated Fund at call or subject to notice not exceeding twelve months.

Consolidated
Fund to be kept
in two accounts

5. There shall be kept by the Treasurer, in respect of the Consolidated Fund, two separate accounts —

- (a) an account to be called “the Consolidated Fund Current Account” in which shall be recorded all deposits into and withdrawals from the Consolidated Fund for application towards defraying current expenditure; and

- (b) an account to be called “the Consolidated Fund Capital Account” in which shall be recorded all deposits into and withdrawals from the Consolidated Fund for application towards defraying capital expenditure.

6. The Minister may establish a Reserve Fund by issues from the Consolidated Fund of such sums as the House of Assembly may by resolution approve for the purpose, and the said sums may be invested in such securities as the Minister may approve.

Reserve Fund.

7. Principal receivers of revenue shall cause the gross revenue collected by their departments to be paid into the Consolidated Fund Account at such times and in such manner as the Minister may direct and in accordance with the regulations prescribed:

Revenues to be paid into Consolidated Fund Account.

Provided that, where the Minister so directs —

- (a) principal receivers of revenue may deduct such sums as may be required for drawbacks, repayments or discounts before paying the gross revenues of their departments into the Consolidated Fund Account;
- (b) principal receivers of revenue in any place where no banking facilities exist may defray out of revenues collected by them, payments authorised by the Treasurer.

8. (1) All moneys received in error into the Consolidated Fund shall, where possible, be refunded by the Treasurer before the end of the financial year in which they were received and shall not be accounted as revenue.

Money received in error.

(2) The repayment of sums received in error in previous years or of any moneys refundable under any law shall be a charge on the Consolidated Fund.

9. (1) Pursuant to Article 133 of the Constitution, there is hereby established a Contingency Fund which shall consist of issues from the Consolidated Fund not exceeding in the aggregate twenty million dollars or such greater sum as the House of Assembly may by resolution approve to defray unforeseen expenditure.

Contingency Fund.

9 of 1988, s 2

(2) If the Minister is satisfied that —

- (a) certain expenditure is likely to be incurred in a financial year upon a service —

- (i) thereby causing an excess on the sum provided for that service by the Appropriation Act for that year; or
 - (ii) which being in respect of a new service, was not provided for by the Appropriation Act relating to that year; and
- (b) the circumstances are such that the expenditure cannot without injury to the public interest be postponed until adequate provision is made by Parliament,

the Minister may authorise such expenditure to be met by an advance from the Contingency Fund.

(3) Supplementary estimates of such expenditure shall be submitted for the approval of the House of Assembly as soon as possible. When the supplementary estimates have been approved, and pending the provision for such services under appropriate heads by an Appropriation Act, issues from the Consolidated Fund may be made accordingly and the sums advanced from the Contingency Fund repaid out of the said issues.

(4) Unless the Minister otherwise determines the balance of the said Fund shall not be paid into the Consolidated Fund at the close of each financial year.

10. (1) When issues from the Consolidated Fund have been authorised, the Financial Secretary shall from time to time on the requisition of the Treasurer authenticate orders issued by the Treasurer for the withdrawal of funds from the Consolidated Fund Account, so long as the sums requisitioned for the various services do not in the aggregate exceed the respective sums authorised for those services.

(2) Every order so authenticated by the Financial Secretary shall be in such form as the Minister may direct and shall be the necessary authority to the bank designated therein to issue from the Consolidated Fund Account the amount specified to be paid to such other bank account as the said order may direct, and a copy of each such order shall be forwarded to the Auditor-General.

11. All moneys withdrawn from the Consolidated Fund Account shall be paid into such other bank account or accounts as the Minister may direct.

Authorising of
withdrawals from
Consolidated
Fund

Issues from
Consolidated
Fund Account to
be paid into bank
account

12. Statements showing payments into and issues from the Consolidated Fund Account shall be rendered by every bank at which such an account is maintained, to the Treasurer and to the Auditor-General at such intervals and in such form as the Minister may direct.

Bank returns.

13. (1) It shall be lawful for the Minister to issue warrants for the withdrawal of such sums from the Consolidated Fund as the House of Assembly may by resolution approve for the carrying on of the Government for any period not exceeding four months between the end of a financial year and the coming into force of the Act authorising the appropriation for the ensuing financial year.

Issue of moneys before promulgation of Appropriation Act.

(2) It shall be lawful for the Minister, where the Governor-General dissolves Parliament before provision has been made for carrying on the Government, to authorise by warrant the withdrawal from the Consolidated Fund of such sums as he may consider necessary for the public services until the expiry of a period of three months from the date of which the House of Assembly first meets after that dissolution.

(3) Subject to the provisions of Article 132 of the Constitution, all sums withdrawn in pursuance of warrants issued under subsections (1) and (2) shall be deemed to have been issued in anticipation of grants of Parliament in an Appropriation Act for the financial year in which the sums were issued and upon the commencement of such Act the said warrants shall cease to have effect and issues thereunder shall be deemed to have been made for the purposes of such Act and shall be accounted for in accordance with the provisions thereof.

14. (1) There shall be a Deposits Fund into which shall be paid pending repayment or application to the purposes for which they were deposited —

Treasury deposits.

- (a) the balances held on deposit in respect of any funds established by law or otherwise or any other deposits (other than trust funds or the balances of the Consolidated Fund);
- (b) notwithstanding the provisions of the preceding paragraph such amounts, not exceeding the sums not required for early withdrawal, as the Minister authorises to be issued from the Consolidated Fund.

(2) The Minister may authorise the making of advances from the Deposits Fund not exceeding in the aggregate five million dollars, or such greater sum as the House of Assembly may by resolution direct —

- (a) on behalf of, and recoverable from, other Governments;
- (b) to officers, where such advances are in the public interest and are made in accordance with the regulations made under section 21;
- (c) to any Ministry for the purpose of facilitating the purchase of public stores:

Provided that such advances to a Ministry shall not exceed in the aggregate sum of five hundred thousand dollars, or such greater sum as the House of Assembly may by resolution direct;

- (d) to or on account of trusts or other funds administered by the Government, or to, or on behalf of, statutory corporations, institutions or individuals where such advances are in the public interest and are recoverable within a period not exceeding twelve months after the close of the financial year in which such advances are made.

Deposits Fund
Account.

15. Money at the credit of the Deposits Fund shall be kept in an account styled “the Deposits Fund Account” with such bank or banks as the Minister may from time to time direct.

Advances to the
Government.
7 cf 1983

16. (1) For the purpose of meeting the current requirements of the Consolidated Fund the Minister may borrow by means of advances from any bank, insurance company or money lending institution money to an amount not exceeding fifteen per centum of the average ordinary revenue of the Government or fifteen per centum of the estimated ordinary revenue of the Government, whichever is the less.

2 cf 1991, s 2

(2) The principal and interest of all such advances shall be charged on and shall be payable out of the Consolidated Fund.

(3) For the purposes of this section —

“ordinary revenue” means all income or contributions to the revenue of the Government as are classified for the Financial year —

- (a) in respect of estimated ordinary revenue, in the annual Estimates of Revenue; or
- (b) in respect of average ordinary revenue in the respective audited accounts laid before Parliament,

as the case may be under the Headings Tax and Non-Tax Revenue and not being loans, capital grants or other receipts of a capital nature;

“average ordinary revenue” means the annual average of the ordinary revenue over the last three years (for which audited accounts of revenue and expenditure of the Government have been laid before Parliament) preceding the year for whose current requirements of the Consolidated Fund the advance is required;

“estimated ordinary revenue” means the ordinary revenue as estimated in the annual Estimates of Revenue laid before Parliament for the year for whose current requirements of the Consolidated Fund the advance is required.

17. Subject to the provisions of the Public Treasury Bills Act and to section 16, no loans shall be raised by the Government and no guarantees involving a financial liability shall be binding upon the Government, unless entered into with the prior approval of the House of Assembly signified by resolution thereof.

Loans and guarantees.
Ch. 361.

PART III ADMINISTRATION

18. (1) The Minister shall from time to time designate in writing the officers who shall be principal receivers of revenue or accounting officers.

Designation of accounting officers and principal receivers of revenue.

(2) The designation in the estimates of revenue and expenditure laid before the House of Assembly of an officer as being the principal receiver of revenue or the accounting officer, as the case may be, in respect of any head or part thereof shall be deemed to be a designation of that officer as being the officer responsible for the collection of revenues and the payment thereof into the Consolidated Fund Account or for the control of such expenditure, as the case may be.

Control of
expenditure and
revenue

19. (1) Save as may otherwise be provided by this or any other Act, no expenditure involving a charge on the Consolidated Fund shall be incurred, and no sums due to the Consolidated Fund shall be remitted without the general or specific authority of the Minister.

(2) It shall be within the discretion of the Minister to limit or suspend any expenditure charged under any Appropriation Act or authorised by any resolution of the House of Assembly or by virtue of the provisions of section 9, if in his opinion the exigencies of the financial situation render such limitation or suspension necessary.

Banking
accounts

20. No person shall open an account in respect of public moneys with any bank without the written approval of the Minister and no bank shall permit an overdraft on any such account, unless such overdraft has been authorised in writing by the Minister.

Power of
Minister to make
regulations

21. The Minister may make regulations providing for —

- (a) the collection, receipt, custody, issue, expenditure, due accounting for, care and management of all public moneys and public stores;
- (b) the keeping of records, the examination, inspection and checking of all receipts and payments and the keeping of all necessary books and accounts;
- (c) the forms of accounts, books, records and other documents required pursuant to this Act;
- (d) the purchase, safe custody, issue, sale or other disposal or writing off of public stores and the proper accounting for, and stock-taking of, such public stores;
- (e) the procedure to be followed in the procurement of all supplies, works or services required by Government and for the establishment of a Board to be responsible for the awarding of contracts for such supplies, works or services;
- (f) the making of advances to officers and the rates and limits of such advances and the rates of interest thereon;
- (g) the preparation of estimates;
- (h) for any other purpose necessary for the efficient administration of the financial business of the Government.

22. (1) If it appears to the Financial Secretary upon a report by the Treasurer that any person who is or was an officer —

Surcharge by
Financial
Secretary

- (a) has failed to collect any moneys owing to the Government for the collection of which such person is or was at the time of such employment responsible;
- (b) is or was responsible for any improper payment of public moneys or for any payment of such moneys which is not duly vouched; or
- (c) is or was responsible for any deficiency in, or for the loss or destruction of, any public money, public stores or other Government property,

and if, within a period specified by the Financial Secretary, an explanation satisfactory to him is not furnished with regard to such failure to collect, improper payment, payment not duly vouched, deficiency, loss or destruction, as the case may be, the Financial Secretary may surcharge against the said person the amount not collected or such improper payment, payment not duly vouched, deficiency, loss or the value of the property destroyed, as the case may be, or such lesser amount as the Financial Secretary may determine.

(2) No such surcharge shall be made after the expiration of a period of three years from the date of such failure to collect, improper payment, payment not duly vouched, deficiency, loss or destruction, as the case may be.

23. (1) The Financial Secretary shall cause the Auditor-General and the accounting officer of the department concerned to be notified of any surcharge made under section 22.

Notification of
surcharge

(2) The accounting officer on being notified as aforesaid shall notify the person surcharged and shall, subject to the provisions of sections 24 and 25, recover the amount surcharged from such person.

24. The Financial Secretary may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received or if it otherwise appears that no surcharge should have been made, and in any such event the Financial Secretary shall notify the Auditor-General and the accounting officer of the department concerned of the withdrawal of any such surcharge.

Withdrawal of
surcharge

Remedy of
person aggrieved
by surcharge

25. (1) Any person who is dissatisfied with any surcharge made against him under section 22 is entitled to appeal in writing to the appropriate authority within a period of twenty-eight days after the receipt of the notice of the surcharge.

(2) After such further investigation, if any, as it may consider desirable, the appropriate authority may make such order confirming the surcharge or directing that the appellant be released wholly or in part from the surcharge as may appear just and reasonable.

(3) The Financial Secretary shall act in accordance with the order of the appropriate authority.

(4) For the purposes of this section, “the appropriate authority” means —

- (a) the Judicial and Legal Service Commission, where the appellant was appointed under Article 117 of the Constitution;
- (b) the Police Service Commission, where the appellant was appointed under Article 119 of the Constitution; and
- (c) the Public Service Commission, in every other case.

Recovery of
surcharge

26. (1) The amount of any surcharge made under section 22 may, subject to sections 24 and 25, be sued for and recovered as a debt due to the Government by action at the suit of the Attorney-General in the Supreme Court or in a magistrate’s court, as may be appropriate having regard to the amount of the surcharge.

(2) Notwithstanding subsection (1), the Financial Secretary may direct that the amount of any such surcharge which may be due from an officer shall be recovered by monthly deductions from the salary of such officer in such amounts, not exceeding one-sixth of the amount payable monthly to such officer in respect of salary, as the Financial Secretary shall authorise.

PART IV
ACCOUNTS AND AUDIT

27. (1) The Treasurer shall, in respect of each financial year and within a period of six months after the close of such financial year, prepare, sign and transmit to the Financial Secretary the statements of account specified in subsection (3).

Statements of
account to be
sent to Auditor-
General

(2) The Financial Secretary shall transmit the said statements together with his report thereon to the Auditor-General.

- (3) The statements referred to in subsection (1) are —
- (a) an abstract account of receipts and payments on the Consolidated Fund, showing separately the Consolidated Fund Current Account and the Consolidated Fund Capital Account, including the balance at the beginning and end of the financial year.
 - (b) an abstract of receipts and payments on the Deposits Fund, including the balance at the beginning and end of the financial year;
 - (c) detailed statements of revenue and expenditure arranged according to sub-heads on the Consolidated Fund Account showing the excess or saving on each sub-head and the net excess or saving on each head;
 - (d) a statement of the current assets and liabilities of the Government at the end of the financial year;
 - (e) a statement of the public debt showing the several amounts of the loans issued and of their respective sinking funds;
 - (f) a statement of investments of the Government at the end of the financial year showing the market value at that date;
 - (g) a summary of advances and deposits at the end of the financial year;
 - (h) a statement of all loans made by the Government outstanding at the end of the financial year;
 - (i) a statement of contingent liabilities of the Government in respect of guarantees given for moneys borrowed by statutory corporations or any other person.

Statements to be
laid before House
of Assembly

28. The statements of account specified in section 27 when examined and certified by the Auditor-General under section 37, shall be laid by the Minister on the table of the House of Assembly.

Public
departments, etc
2 cf 1991, s 3

29. (1) The Auditor-General shall carry out examinations into the economy, efficiency and effectiveness with which any department, authority or other body to which this section applies has used its resources in discharging its functions.

(2) Subsection (1) shall not be construed as entitling the Auditor-General to question the merits of the policy objectives of any department, authority or body in respect of which an examination is carried out.

(3) Subject to subsections (4) and (5), this section applies to —

- (a) any department in respect of which appropriation accounts are required to be prepared under paragraph (1) of Article 130 of the Constitution;
- (b) any company, the majority of whose issued shares are held by or on behalf of the Government, any public corporation or unincorporated body established for a public purpose by, or in accordance with the provisions of a written law; and
- (c) any authority or body which does not fall within section 30 below and whose accounts are required to be examined and certified by, or are open to the inspection of, the Auditor-General by virtue of any agreement made, whether before or after the coming into operation of this section between that authority or body and a Minister of the Crown.

(4) Where the functions of the Auditor-General in relation to any authority or body falling within subsection (3)(b) or (c) are by the enactment or agreement in question restricted to particular activities of the authority or body, any examination under this section in respect of that authority or body shall be correspondingly restricted.

(5) No examination shall be carried out under this section by the Auditor-General in respect of an authority or body falling within subsection (3)(c) unless the carrying

out of such an examination is included (expressly or by implication) in the functions exercisable by him under the agreement in question; but where —

- (a) the agreement was made by a Minister before the coming into force of this section and is not such as to allow any such examination; or
- (b) a Minister makes an agreement after the coming into force of this section for the exercise by the Auditor-General in respect of any authority or body of any such functions as are mentioned in subsection (3)(c),

the Minister shall, subject to subsection (6) below, use his best endeavours to secure from the authority or body in question such rights as will enable examinations under this section to be carried out in respect of that authority or body.

(6) Subsection (5) above shall not oblige a Minister to seek to obtain any rights except at the request of the Auditor-General, and the obligations of a Minister under that subsection do not apply to any organisation which is the subject of an Order under section 3 of the International Organisations (Immunities and Privileges) Act.

Ch 14

(7) In this section —

“authority” includes any person holding a public office;

“Minister” or “Minister of the Crown” includes any department falling within subsection (3)(a) above and includes any Ministry;

“policy”, in relation to any such department, includes any policy of the government so far as relating to the functions of that department;

and references to an agreement made by a Minister include references to conditions imposed by him in pursuance of any statutory power in that behalf, whether in connection with the provision of financial assistance or otherwise.

30. (1) If the Auditor-General has reasonable cause to believe that any authority or body to which this section applies has in any of its financial years received more than half its income from public funds he may carry out an examination into the economy, efficiency and effectiveness with which it has in that year used its resources in discharging its functions.

Other bodies
mainly supported
by public fund
2 cf 1991, s 3

(2) Subsection (1) shall not be construed as entitling the Auditor-General to question the merits of the policy objectives of any authority or body in respect of which an examination is carried out.

(3) In determining for the purposes of subsection (1) whether the income of an authority or body is such as to bring it within that subsection the Auditor-General shall consult that authority or body and the Treasurer.

(4) This section applies to any authority or body appointed, or whose members are required to be appointed, by or on behalf of the Government.

(5) For the purposes of this section money is received from public funds if it is paid —

- (a) by a Ministry or Department of Government out of moneys provided by Parliament; or
- (b) by an authority or body which itself falls within subsection (1), including an authority or body falling within that subsection by virtue of this paragraph;

but, in either case, there shall be disregarded any money paid as consideration for the acquisition of property or the supply of goods or services or as remuneration, expenses, pensions, allowances or similar benefits for or in respect of a person as the holder of an office.

(6) In this section “income” includes capital receipts and “authority” has the same meaning as in section 29.

Further duties of
Auditor-General

- 31.** The Auditor-General shall satisfy himself —
- (a) that all reasonable precautions have been taken to safeguard the collection of public moneys, and that the laws, directions and instructions relating thereto have been duly observed;
 - (b) that all issues and payments are made in accordance with proper authority, that all payments are properly chargeable and are supported by sufficient vouchers or proof of payment;
 - (c) that all public moneys expended or charged to an appropriation account are applied to the purpose or purposes for which the grants made by the House of Assembly are intended to provide and that the expenditure conforms to the authority which governs it.

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- 32.** Notwithstanding section 31, the Auditor-General —
- Powers of Auditor-General
- (a) may, in his discretion, make a test audit in any particular case:
Provided that he shall state in his annual report the cases in which he has made test audits;
 - (b) after satisfying himself that the vouchers relating to any sum have been examined and certified as correct by the accounting department, may in his discretion, after having had regard to the character of the departmental examination, admit and allow the sum to which the vouchers so certified relate without further examination;
 - (c) may, in the examination of any account, admit and allow in cases where it appears to him to be reasonable and expedient vouchers for any moneys expressed therein although such vouchers are not stamped according to law.
- 33.** Where a voucher has been lost or destroyed or where an existing voucher is defective in any respect, the Auditor-General, if satisfied with the explanation given by the officer responsible and with any other evidence of the transaction, may dispense with the production of a voucher or in the case of a defective voucher accept such voucher.
- Auditor-General may dispense with vouchers
- 34.** (1) For the purpose of the examination of any accounts the Auditor-General or any person authorised by him shall be entitled at all reasonable times to —
- Auditor-General to have access to books, etc
- (a) have access to all books, records, vouchers, documents, returns, cash, stamps, securities, stores or other Government property in the custody of any officer;
 - (b) require production to him of any books, accounts, vouchers or papers under the control of any officer relating to or in any way concerning the public accounts and to keep such books, accounts, vouchers and papers for such time as he may require them;
 - (c) call upon any officer for any explanation and information he may require in order to enable him to discharge his duty;
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- (d) require any department concerned to furnish him from time to time or at regular periods with accounts of the transactions of such department up to such date as he may specify;
- (e) without payment of any fee cause a search to be made in, and extracts to be taken from, any book, document or record in any department;
- (f) summon and examine upon oath, declaration or affirmation (which oath, declaration or affirmation the Auditor-General is hereby empowered to administer) all persons whom he shall think fit to examine respecting the receipt or expenditure of money or the receipt or issue of any stores to which this Act applies and respecting all other matters and things, whenever necessary for the due performance and exercise of powers vested in him; and if any person summoned as aforesaid is not an officer he shall be entitled to payment for his attendance as if he were a witness attending a legal proceeding in obedience to a summons issued by the Supreme Court;
- (g) to lay before the Attorney-General a case in writing as to any question regarding the interpretation of any Act or regulation concerning the powers of the Auditor-General or the discharge of his duties, and the Attorney-General shall give a written opinion on such case.

(2) Any person summoned under the provisions of paragraph (f) of subsection (1) who without reasonable excuse makes default in obeying such summons, shall be guilty of an offence and liable on summary conviction to a fine not exceeding one hundred dollars or to a term of imprisonment not exceeding three months.

Additional power
of Auditor-
General

35. The Auditor-General may, in his discretion, at any time consult with the auditors of any statutory corporation regarding its financial affairs and if he is not satisfied with the result of such consultation may report to the Minister the nature of his dissatisfaction.

Auditor-General
to report to
Minister

36. If at any time it appears to the Auditor-General that —

- (a) any irregularity has occurred in the collection, custody or expenditure of public moneys or in accounting for the same;

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- (b) any irregularity has occurred in the receipt, custody, issue, sale, transfer or delivery of any public stores or in accounting for the same; or
 - (c) any loss of or damage to Government property has occurred,

and the same irregularity, loss or damage does not appear to the Auditor-General to have been reported to the Minister, the Auditor-General shall forthwith bring the matter to the notice of the Minister.

37. The Auditor-General shall examine and certify in accordance with the outcome of his examinations the several statements and accounts which are required to be submitted to him in accordance with this Act, and shall submit his reports thereon to the Speaker of the House of Assembly without undue delay (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.

Auditor-General
to certify
statements and
accounts

38. For the purpose of paragraph (7) of Article 130 of the Constitution “financial year” means any period of twelve months beginning on 1st July in any year.

Meaning of
financial year
41 cf 1992, s 2