

LAWS OF THE WEST INDIES

CHAPTER 152

AUDIT AND CIVIL CONTINGENCIES

CHAPTER 152

THE AUDIT AND CIVIL CONTINGENCIES ACT, 1958.

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AN ACT to provide for the appointment, powers and duties of the Auditor-General, for the audit of public accounts of the Federation, for the issue of moneys in anticipation of appropriation or to meet unforeseen expenditure, and for other purposes incidental thereto. ^{Act 17/1958.}

Date of assent 31st December, 1958

Commencement 31st December, 1958

1. (1) This Act may be cited as the Audit and Civil Contingencies Act, 1958. Short title
and
application.

(2) This Act shall apply to the Cayman Islands and the Turks and Caicos Islands.

Interpre-
tation.

2. In this Act, unless the context otherwise requires—

“accounting officer” means any officer whose duties involve responsibility in connection with Federal public moneys;

“Auditor-General” means the Auditor-General for the Federation appointed in pursuance of section 3 of this Act;

“Federal property” includes—

- (a) Federal public moneys;
- (b) other property of the Crown in right of the Federation;
- (c) other property held, whether temporarily or otherwise, by any person either alone or jointly with any other person for any purpose of the government of the Federation;

“Federal public moneys” includes—

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

“officer” means the holder of an office in the public service of the Federation;

“the public service of the Federation” has the meaning assigned to it in article 116 of the Constitution.

Appoint-
ment of
Auditor-
General.

3. The Governor-General shall appoint a fit and proper person to be the Auditor General for the Federation.

4. On any vacancy occurring in the office of the Auditor-General from death, retirement, resignation or other cause the Governor-General shall appoint a person to fill such vacancy.

Duty to fill vacancy in office of Auditor-General.

5. (1) If in the opinion of the Governor-General the Auditor-General is likely to be unable to exercise the powers or perform the duties of his office during any period owing to absence or inability to act from illness or any other cause the Governor-General may appoint another person to act as Auditor-General during such period.

Acting Auditor-General.

(2) In the event of the office of Auditor-General becoming vacant the Governor-General may appoint a person to act as Auditor-General pending the appointment of an Auditor-General in accordance with the provisions of section 4 of this Act.

6. (1) The staff required to assist the Auditor-General in the performance of his duties shall be composed of such persons as the Governor-General may determine.

Staff of Auditor-General.

(2) Anything which under the authority of this Act is directed to be done by the Auditor-General, other than the certifying and reporting of accounts for the House of Representatives may be done by any member of his staff so authorised by him.

7. (1) The Auditor-General shall, on behalf of the House of Representatives, examine, inquire into and audit the accounts of all accounting officers and of all persons entrusted with the collection, receipt, custody, issue, or payment of Federal public moneys, or with the receipt, custody, issue, sale, transfer, or delivery of any stamps, securities, stores or other Federal property.

Duties of Auditor-General.

(2) The Auditor-General shall satisfy himself—

- (a) that all reasonable precautions have been taken to safeguard the collection of Federal public moneys and that the law relating thereto has been duly observed and that all directions or instructions relating thereto have been obeyed;

- (b) that all money appropriated or otherwise disbursed has been expended and applied for the purpose or purposes for which the grants made by the Federal Legislature were intended to provide and that the expenditure conforms to the authority which governs it; and
- (c) that adequate regulations exist for the guidance of store accountants and officers having in their charge any stores or other Federal property and that such regulations have been duly observed.

Notification
of irregularities.

8. If at any time it appears to the Auditor-General that any irregularities have occurred in the receipt, custody, or expenditure of Federal public moneys or in the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Federal property, or in the accounting for the same, he shall immediately bring the matter to the notice of the Governor-General.

Powers of
Auditor-
General.

9. (1) In the exercise of his duties under this Act the Auditor-General may—

- (a) call upon any officer for any explanations and information he may require in order to enable him to discharge his duties;
- (b) authorise any officer on his behalf to conduct any inquiry, examination, or audit and such officer shall report thereon to the Auditor-General:

Provided that any such authority shall be subject to the concurrence of the head of the department in which the officer concerned is employed;

- (c) without payment of any fee cause search to be made in and extracts to be taken from any book, document or record in any public office;
- (d) examine upon oath, declaration or affirmation (which oath, declaration or affirmation the Auditor-General is hereby empowered to

administer) all persons whom he may think fit to examine respecting the receipt or expenditure of money or the receipt or issue of any stores affected by the provisions of this Act and respecting all other matters and things whatever necessary for the due performance and exercise of the duties and powers vested in him;

- (e) lay before the Attorney General a case in writing as to any question regarding the interpretation of any Act or statutory instrument 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) In the exercise of his duties under this Act the Auditor-General or any person duly authorised by him shall have access to all records, books, vouchers, documents, cash, stamps, securities, stores or other like Federal property which may be in the possession of any officer.

(3) Any person examined pursuant to the provisions of paragraph (d) of subsection (1) of this section who gives a false answer to any question put to him or makes a false statement on any matter knowing that answer or statement to be false or not knowing or believing it to be true shall be guilty of a felony and on conviction on indictment be liable to a fine or to imprisonment for a term not exceeding seven years or to both such fine and imprisonment.

10. (1) Within a period of four months after the close of each financial year the Accountant General shall transmit to the Auditor-General ^{Annual} accounts showing fully the financial position of the Federation on the last day of such financial year: ^{accounts.}

Provided that the Governor-General may by direction in writing addressed to the Accountant-General extend the period within which such accounts shall be presented, and any direction so given shall be laid before the House of Representatives within fourteen days of its having been given or, if there is no sitting of the House of Representatives within such period, within fourteen days of the commencement of its next sitting.

(2) Accounts transmitted by the Accountant-General under the preceding subsection shall include—

- (a) an abstract account of receipts and payments;
- (b) a statement of the assets and liabilities at the close of the financial year;
- (c) a detailed statement of revenue and expenditure; and
- (d) such other statements as the House of Representatives may, from time to time, require.

Annual
certificates
and reports
of Auditor-
General.

11. (1) Within a period of seven months after the close of each financial year, the Auditor-General shall prepare and transmit to the Governor-General copies of the accounts transmitted by the Accountant-General in pursuance of the provisions of section 10 of this Act together with his certificate of audit and a report upon his examination and audit of all accounts relating to Federal public moneys, stamps, securities, stores and other Federal property:

Provided that the Governor-General may by direction in writing addressed to the Auditor-General extend the period within which such documents shall be transmitted, and any direction so given shall be laid before the House of Representatives within fourteen days of its having been given or, if there is no sitting of the House of Representatives within such period, within fourteen days of the commencement of its next sitting.

(2) The report of the Auditor-General referred to in subsection (1) of this section shall deal with the collection of Federal public moneys including the state of the arrears, the control of expenditure of such moneys, the manner in which the public accounts of the Federation are kept, the sufficiency of existing checks against fraud, and any special questions arising out of the accounts transmitted by the Accountant-General under subsection (1) of section 10 of this Act.

(3) The Governor-General shall cause the documents specified in subsection (1) of this section to be laid before

the House of Representatives within thirty days of their receipt by him or, if there is no sitting of the House of Representatives within such period, within fourteen days after the commencement of its next sitting.

(4) The Auditor-General may at any time, if it appears to him to be desirable, transmit a special report to the Governor-General for presentation in like manner to the House of Representatives. Such special report may be made on any matter incidental to the powers and duties of the Auditor-General under the provisions of this Act.

(5) If the documents specified in subsection (1) of this section are not laid before the House of Representatives within the time prescribed in subsection (3) of this section the Auditor-General shall forthwith transmit such documents to the Speaker of the House of Representatives to be by him presented to the House of Representatives.

12. It shall be lawful to issue from the public funds of the Federation, in pursuance of warrants under the hand of the Governor-General, such sums as may be necessary for carrying on the government of the Federation during 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 next financial year: Issue of money before passing of appropriation Act.

Provided that—

- (i) no expenditure upon any service for which no provision had been made in a law of the Federal Legislature in force during the previous financial year shall be deemed to be authorised by this section;
- (ii) all sums issued in pursuance of the said warrants shall be deemed to have been issued in anticipation of grants being made by the Federal Legislature in the Act authorising the appropriation for the financial year in which the sums were issued, and on the coming into operation of such Act the relative 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.

Issues of moneys to meet unforeseen expenditure.

13. If at any time it appears to the Governor-General to be necessary that an issue shall be made from the public funds of the Federation to defray unforeseen expenditure upon any service—

- (a) of a special character which is not provided for in any law of the Federal Legislature and which cannot, without serious injury to the public interest, be postponed until adequate provision can be made therefor by the Federal Legislature; or
- (b) which will result in an excess of the sum provided for that service in any law of the Federal Legislature;

the Governor-General may, by special warrant under his hand directed to the Accountant-General, and in anticipation of grants being made by the Federal Legislature, authorise the issue from the public funds of the Federation of the sums which may be required from time to time to defray such expenditure:

Provided that—

- (i) the total sum authorised under this section and not appropriated by a law of the Federal Legislature shall not exceed two hundred thousand dollars;
- (ii) any sum issued under this section shall be submitted for appropriation by a law of the Federal Legislature at the next sitting of the House of Representatives occurring after the expiration of a period of seven days from the date of the warrant authorising the issue of that sum.