
Nru. 169

17. 7. 96

MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Ligi mressaq mill-Onorevoli John Dalli, M.P., Ministru tal-Finanzi, u moqri għall-Ewwel darba fis-Seduta tat-8 ta' Mejju, 1996.

ATT dwar l-Awditur Ġenerali u l-Uffiċċju Nazzjonali tal-Verifika, li jstabilixxi d-dmirijiet ta' Awditur Ġenerali u l-mod kif l-Awditur Ġenerali jagħmel rapporti lill-Parlament, u li jipprova għall-mod kif għandhom jingħataw flejjes lill-Uffiċċju Nazzjonali tal-Verifika u l-mod li bih il-Kontijiet ta' l-Uffiċċju Nazzjonali tal-Verifika għandhom jiġu verifikati u jsir rapport dwarhom, kif ukoll kull haġa anċillari u konsegwenzjali għal dan.

RICHARD J. CAUCHI

Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable John Dalli, M.P., Minister of Finance, and read the First time at the Sitting of the 8th May, 1996.

AN ACT setting out the duties of the Auditor General and the manner whereby reports by the Auditor General are to be made to Parliament, and to provide for the manner in which funds shall be allocated to the National Audit Office and the manner whereby Accounts of the National Audit Office are to be audited and reported upon, as well as other matters ancillary and consequential thereto.

RICHARD J. CAUCHI

Clerk of the House of Representatives

ABBOZZ TA' LIĠI msejjah

ATT dwar l-Awditur Ġenerali u l-Uffiċċju Nazzjonali tal-Verifika, li jistabbilixxi d-dmirijiet ta' Awditur Ġenerali u l-mod kif l-Awditur Ġenerali jagħmel rapporti lill-Parlament, u li jipprovdi għall-mod kif għandhom jingħataw flejjes lill-Uffiċċju Nazzjonali tal-Verifika u l-mod li bih il-kontijiet ta' l-Uffiċċju Nazzjonali tal-Verifika għandhom jiġu verifikati u jsir rapport dwarhom, kif ukoll kull haġa ancillari u konsegwenzjali għal dan.

IL-PRESIDENT, bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqgħa f'dan il-Parlament, u bl-awtorità ta' l-istess, hareġ b'liġi dan li ġej:—

1. Dan l-Att jista' jissejjah l-Att ta' l-1996 dwar l-Awditur Ġenerali u l-Uffiċċju Nazzjonali tal-Verifika, u għandu jibda jsehh f'dik id-data li l-Prim Ministru jista' b'avviż fil-Gazzetta jistabbilixxi u jistgħu jiġu hekk stabbiliti dati differenti għal dispożizzjonijiet differenti u għanijiet differenti tiegħu.

Titolu fil-qosor
u bidu fis-schh.

2. F'dan l-Att, kemm-il darba r-rabta tal-kliem ma tehtiegħ xort'ohra —

Tifsir.

“Awditur Ġenerali” u “Deputat Awditur Ġenerali” ifissru l-Awditur Ġenerali u d-Deputat Awditur Ġenerali mahtura skond l-artikolu 108 tal-Kostituzzjoni;

“Kostituzzjoni” tfisser il-Kostituzzjoni ta' Malta;

“Uffiċċju Nazzjonali tal-Verifika” tfisser l-Uffiċċju Nazzjonali tal-Verifika mwaqqaf bl-artikolu 108 tal-Kostituzzjoni.

Ġurament tal-kariga.

3. L-Awditur Ġenerali u d-Deputat Awditur Ġenerali ghandhom jiehdu dan il-ġurament tal-kariga:

“Jien nahlef li se nwettaq il-funzjonijiet ta’ Awditur Ġenerali/Deputat Awditur Ġenerali onestament u diligentement, skond il-Kostituzzjoni u kull liġi oħra li tista’ tkun tapplika għal dan minn żmien għal żmien u minghajr biża’ jew favur u mill-ahjar li nista’.”.

Setgħa li l-Awditur Ġenerali jagħti ġuramenti, eċċ.

4. L-Awditur Ġenerali jista’ jeżamina, f’dak li għandu x’jaqsam mal-funzjonijiet tiegħu skond il-Kostituzzjoni jew kull liġi oħra, lil persuna bil-ġurament dwar kull haġa li jkollha x’taqsam ma’ xi kont li jkun jaq’ taħt il-verifika tiegħu u huwa jkollu setgħat kollha daqs kemm bis-saħħa ta’ l-Att dwar l-Inkjesti huma mogħtija liċ-*chairman* ta’ bord ta’ inkjesta bis-saħħa ta’ dak l-Att, u d-dispożizzjonijiet ta’ dak l-Att għandhom ikunu japplikaw għall-Awditur Ġenerali fit-twettiq tal-funzjonijiet tiegħu hawn aktar qabel imsemmija bhallikieku kien *chairman* mahtur skond dak l-Att.

Kap. 273.

Mod kif l-Awditur Ġenerali jagħmel rapport lill-Parlament.

5. Id-dispożizzjonijiet ta’ l-Ewwel Skeda li tinsab ma’ dan l-Att għandhom ikunu japplikaw għar-rapporti li l-Awditur Ġenerali għandu jagħmel lill-Parlament skond l-artikolu 108 tal-Kostituzzjoni.

Għoti ta’ flejjes eċċ lill-Uffiċċju Nazzjonali tal-Verifika.

6. Id-dispożizzjonijiet tat-Tieni Skeda li tinsab ma’ dan l-Att għandhom ikunu japplikaw għar-reklutaġġ ta’ persunal fl-Uffiċċju Nazzjonali tal-Verifika, għas-setgħat ta’ l-Awditur Ġenerali u ta’ l-uffiċċju tiegħu, għall-għoti ta’ flejjes lill-Uffiċċju Nazzjonali tal-Verifika, għaž-żamma ta’ kontijiet f’dak l-uffiċċju u għall-verifika sew tagħhom.

Emendi ta’ l-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika, Kap. 174.

7. L-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika għandu jiġi emendat kif ġej:

(a) l-artikoli 5 sa 11 (inklużi), 50 sa 61 (inklużi), 66, 69 u 70 għandhom jithassru;

(b) fl-artikolu 45, il-kliem “t-titoli kollha miżmuma f’Malta għandhom jiġu spezzjonati mid-Direttur ta’ Verifika u,” għandhom jithassru, u minflok in-nota marginali tiegħu għandhom jidhlu l-kliem “Rendikont attestat ta’ titoli miżmuma barra minn Malta.”;

(ċ) fl-artikolu 46 minflok il-kliem minn “għal verifika” sa “dan l-Att.” għandhom jidhlu l-kliem “lill-Awditur Ġenerali kif provdut fl-artikolu 67 ta’ dan l-Att.”;

(d) fl-artikoli 46, 48, 49, 65 u 67, minflok il-kliem “Direttur ta’ Verifika” kull fejn jinsabu ghandhom jidhlu l-kliem “Awditur Ġenerali”, u minflok il-kliem “Uffiċċju ta’ Verifika” ghandhom jidhlu l-kliem “Uffiċċju Nazzjonali tal-Verifika”; u

(e) fis-subartikolu (2) ta’ l-artikolu 65, minflok il-kliem “Dawn il-prospetti ghandhom jiġu eżaminati mal-kotba tat-Teżor, attestati mid-Direttur ta’ Verifika u mibghuta lura lill-*Accountant General* eghluq ġimghatejn wara li jkun irċevihom u l-Ministru għandu jara minnufih li dawn, attestati kif intqal qabel, jiġu pubblikati” ghandhom jidhlu l-kliem “Hekk kif l-Awditur Ġenerali jibghat lura dawk il-prospetti lill-*Accountant General*, il-Ministru għandu jara li dawk il-prospetti jiġu pubblikati”.

8. Kull referenza li hemm f’xi liġi għad-Direttur ta’ Verifika u għall-Uffiċċju ta’ Verifika ghandhom jitqiesu bhala referenza għall-Awditur Ġenerali u għall-Uffiċċju Nazzjonali tal-Verifika, rispettivament. Referenzi f’liġijiet oħra.

L-EWWEL SKEDA

(Artikolu 5)

Rapporti ta’ l-Awditur Ġenerali

1. (a) L-Awditur Ġenerali għandu jagħmel dawk l-eżamijiet u inkjesti fil-kontijiet tad-dipartimenti jew uffiċċji kollha tal-Gvern ta’ Malta, jew ta’ dawk il-korpi l-oħra li hu tenut li jirrapporta dwar il-kontijiet tagħhom skond kull liġi, hekk kif jidhirlu li jkun mehtieg sabiex ikun jista’ jirrapporta dwarhom kif mehtieg li jagħmel bil-Kostituzzjoni jew b’kull liġi oħra.

(b) L-Awditur Ġenerali għandu jispezzjona mill-inqas darba ta’ kull sena kull titolu miżmum f’Malta u għandu jivverifika l-prospett ta’ x’ikunu jirrendu ta’ kull sena t-titoli kollha miżmuma f’Malta u barra minn Malta li jithejja mill-*Accountant General* skond id-dispożizzjonijiet ta’ l-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika. Kap. 174.

(ċ) L-Awditur Ġenerali għandu jeżamina flimkien mal-kotba tat-Teżor id-dikjarazzjonijiet li l-*Accountant General* hu mehtieg li jhejji u jgħaddilu skond l-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika; huwa għandu jiċċertifikahom u jibghathom lura lill-*Accountant General* fi żmien ġimghatejn minn meta jkunu waslu għandu. Kap. 174.

(d) Jekk l-Awditur Ġenerali jagħmel xi oġġezzjoni għal xi parti minn dawk id-dikjarazzjonijiet, huwa għandu jiċċertifika dan billi jagħmel fuqhom dawk ir-rimarki li huwa jahseb li jkunu adatti, u d-dikjarazzjonijiet għandhom jiġu pubblikati u mqegħdin fuq il-Mejda tal-Kamra tad-Deputati flimkien ma' dawn ir-rimarki.

Kap. 174.

(e) L-Awditur Ġenerali għandu jeżamina d-dikjarazzjonijiet u l-kontijiet imhejjjin u lilu mibghuta mill-*Accountant General* skond ma hemm fl-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika u għandu jagħmel rapport skond ma hemm provdut u hu mehtieg b'dan l-Att, bl-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika u ta' kull regolament magħmul bis-sahha tagħhom, jew hekk kif l-Awditur Ġenerali jista' jahseb li jkun sewwa u xieraq.

Kap. 174.

2. L-Awditur Ġenerali għandu jeżamina, b'mod partikolari, dawk il-kotba u notamenti li d-dipartimenti tal-Gvern huma mehtieġa li jzommu bl-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika jew bis-sahha tiegħu jew b'kull liġi oħra li tista' minn żmien għal żmien temenda, tissupplimenta jew tissostitwixxi dak l-Att, u għandu f'dak ir-rapport jiddikjara l-fehma tiegħu dwar jekk dawk il-kotba u notamenti jkunx tassew fihom dak it-tagħrif li jkun mehtieg skond *policies* dikjarati dwar il-verifika tal-Gvern ta' Malta.

3. L-Awditur Ġenerali jista' jeżamina jekk dipartiment, uffiċċju jew korp iehor li jkun qieghed jivverifika l-kontijiet tagħhom ikunux użaw il-fondi u r-rizorsi disponibbli b'mod effettiv u effiċċjenti mingħajr ma jinkorru xi spiża li ma tkunx mehtieġa jew ekonomika.

4. Ebda haġa fil-paragrafu 3 ta' din l-Iskeda ma għandha tiftiehem li tagħti jedd lill-Awditur Ġenerali li jidhol fil-meriti ta' xi *policy* jew għan ta' dak id-dipartiment, uffiċċju jew korp.

5. L-Awditur Ġenerali għandu ta' kull sena jagħmel rapport lill-Kamra tad-Deputati dwar:—

(i) ix-xogħol u l-attivitajiet ta' l-Uffiċċju Nazzjonali tal-Verifika; u

(ii) jekk fil-qadi ta' dmirijietu huwa jkunx irċieva l-informazzjoni u l-ispjegazzjonijiet kollha minnu mehtieġa.

6. Kull rapport li jsir skond il-paragrafu 5 għandu jiġbed l-attenzjoni għal kull haġa li l-Awditur Ġenerali jqis li jkollha ċertu importanza u li tkun ta' xorta li għandha tingieb għall-attenzjoni tal-

Kamra tad-Deputati, inkluż b'mod partikolari kull każ li fih seta' osserva illi:—

(i) l-kontijiet u n-notamenti ma jkunux inżammu fedelment u b'mod xieraq jew li ma jkunx inghata kont sew ta' flejjes pubbliċi jew li dawn ma jkunux thallsu fil-Fond Konsolidat kif jista' jkun mehtieg bil-liġi;

(ii) ma jkunux inżammu notamenti essenzjali jew li r-regoli u l-proċeduri applikati ma kenux suffiċjenti sabiex jissalvagwardjaw u jikkontrollaw il-proprjetà pubblika, sabiex jassiguraw verifika effettiva fuq l-istima, il-ġbir u l-allokazzjoni xierqa tad-dhul u sabiex jiżguraw li kull nefqa tkun saret skond kif tkun awtorizzata li ssir;

(iii) flejjes pubbliċi jkunu ntefqu ghal ghanijiet li ma jkunux dawk li ghalihom ikunu ġew approprjati mill-Parlament jew b'xi mod iehor li ma jkunx skond l-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika jew kull liġi ohra li tkun temenda, tissupplementa jew tissostitwixxi dak l-Att; Kap. 174.

(iv) flejjes pubbliċi jkunu ntefqu b'mod mhux ekonomiku jew minghajr ma jkun tqies sew kemm dak l-infieq seta' kien effettiv u effikaċi;

(v) ma jkunux ġew stabbiliti proċeduri sodisfaċenti sabiex jitqies u jiġi rappurtat kemm programmi ta' nfieq ikunu effettivi, meta dawk il-proċeduri kellhom b'mod raġonevoli jiġu stabbiliti.

7. Kull rapport li jsir mill-Awditur Ġenerali skond il-paragrafu 5 ta' din l-Iskeda ghandu jiġi prezentat lill-iSpeaker tal-Kamra tad-Deputati mhux iżjed tard minn tmax-il xahar wara tmiem is-sena finanzjarja li jkun qed isir rapport dwarha, u l-iSpeaker ghandu jqiegħed kull rapport bhal dak quddiem il-Kamra tad-Deputati fis-seduta li jkun imiss tal-Kamra wara li huwa jkun irċieva r-rapport.

8. (a) L-Awditur Ġenerali jista' jagħmel rapporti speċjali lill-Kamra tad-Deputati:—

(i) dwar kull kwistjoni li jkollha ċertu importanza jew urgenza; jew

(ii) fejn jittratta dwar verifika fuq valur ghal flus għar-rigward ta' l-effiċjenza u l-effettività ta' xi dipartiment, ufficċju jew korp.

(b) L-iSpeaker ghandu jqiegħed dak ir-rapport quddiem il-Kamra tad-Deputati fl-ewwel seduta tal-Kamra li tkun tmiss wara li jasallu r-rapport.

9. (a) L-Awditur Ġenerali jista' sew personalment sew *tramite* l-Uffiċċju Nazzjonali tal-Verifika, bl-inizjattiva ta' l-Awditur Ġenerali nnifsu jew fuq talba tal-Ministru responsabbli għall-finanzi jew tal-Kumitat dwar il-Kontijiet Pubbliċi jew ta' xi Kumitat iehor bhal dak tal-Kamra tad-Deputati li minn żmien għal żmien jista' jissostitwixxi lil dak il-Kumitat, jagħmel inkjesta u jirrapporta dwar:

(i) kull haġa li jkollha x'taqsam mal-finanzi tal-Gvern, proprjetà jew fondi amministrati jew taht il-kontroll ta' xi dipartiment jew uffiċċju tal-Gvern jew ta' xi korp li l-kontijiet tiegħu ikunu suġġetti għall-verifika tiegħu;

(ii) dawk il-kontijiet u rapporti finanzjarji li jitqiegħdu quddiem il-Kamra tad-Deputati bis-saħħa ta' xi liġi jew skondha.

(b) L-iSpeaker ghandu jqiegħed dak ir-rapport quddiem il-Kamra tad-Deputati fl-ewwel seduta tal-Kamra li tkun tmiss wara li jasallu r-rapport.

(ċ) L-Awditur Ġenerali jista' jagħti parir lil kull dipartiment jew uffiċċju tal-Gvern, jew lil kull korp li s-subparagrafu (a) ta' dan il-paragrafu japplika għalih, dwar kull haġa li tinkixef matul dik l-inkjesta.

10. (a) Meta l-Awditur Ġenerali jikxef xi irregolarità serja f'xi dipartiment jew uffiċċju tal-Gvern, jew f'xi korp li dwaru jkollu s-setgħa li jagħmel verifika, din għandha titgħarraf mill-Awditur Ġenerali lill-Ministru responsabbli għal dak id-dipartiment, uffiċċju jew korp tal-Gvern.

(b) (i) L-Awditur Ġenerali jista' jagħmel rapport lill-iSpeaker dwar kull persuna li tkun qed twettaq dmirijietha f'dak id-dipartiment jew uffiċċju tal-Gvern, jew korp li dwaru jkollu s-setgħa li jagħmel verifika, u li jonqos milli jhares id-dispożizzjonijiet ta' dan l-Att jew ta' l-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika, jew ta' kull regolament magħmul bis-saħħa tagħhom.

(ii) L-Awditur Ġenerali ghandu jaghmel rapport bhal dak fuq dik il-persuna lill-Ministru responsabbli ghal dak id-dipartiment, uffiċċju jew korp tal-Gvern u jirakkomanda: jew li l-Ministru jwahhal penali ta' mhux aktar minn Lm500 lil dik il-persuna li tkun kisret xi wahda mid-dispożizzjonijiet ta' dan l-Att, jew ta' l-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika, jew ta' kull regolament magħmul bis-sahha tagħhom; jew inkella li l-Ministru jaddebita lil dik il-persuna bl-ammont ta' diżavvanz jew telf jew pagament mhux dovut li jirriżulta min-nuqqas ta' tharis ta' xi dispożizzjoni ta' dan l-Att, jew ta' l-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika, jew ta' kull regolament magħmul bis-sahha tagħhom.

Kap. 174.

Kap. 174.

(iii) Kull min ihoss ruhu aggravat bil-penali jew addebitament li jsirulu jkollu jedd jikkontesta dik il-penali jew addebitament billi jistitwixxi kawża kontra l-Ministru fil-Prim' Awla tal-Qorti Ċivili mhux iktar tard minn xahar wara li jkun inghatalu avviż tal-penali jew addebitament, u dik il-penali jew dak l-addebitament m'għandhomx jibdew isehhu qabel ma jiskadi xahar jew f'dak iż-żmien li matulu tkun għadha pendent dik il-kawża fil-qorti.

(iv) L-Awditur Ġenerali ghandu jaghmel rapport dwar persuna li b'qerq tapplika jew li b'qerq tikkaġuna jew tippermetti li jiġu applikati flejjes pubbliċi għal skopijiet ohra li mhumiex ta' servizz pubbliku, jew li jkun preġudikat dwar flejjes pubbliċi, lill-Ministru, li mbagħad ghandu jiehu dawk il-passi li jista' jqis xierqa sabiex jitmexxa kontra dik il-persuna skond il-liġi, iżda ebda haġa li tinsab f'dan il-paragrafu m'għandha żżomm li jinbdew proċedimenti kontra dik il-persuna minn xi persuna ohra li ma tkunx il-Ministru.

(ċ) L-Awditur Ġenerali ghandu jaghmel kull mistoqsija u osservazzjoni lil kull *accounting officer* jew uffiċjal li b'xi mod ikollu x'jaqsam ma' li jirċievi jew ihallas flejjes pubbliċi u jitlob kull spjegazzjoni skond ma jkun jidhiru li jkun meħtieġ. Kull mistoqsija u osservazzjoni bhal dawk li tiġi indirizzata lil dawk l-uffiċjali għandha tintbagħat lura minnhom lill-Awditur Ġenerali flimkien mat-tweġiba meħtieġa minghajr dewmien. Fil-każ ta' xi dewmien mhux tas-soltu jew li ma tinghatax raġuni dwaru, li jiġri fil-ksib ta' risposta, jew fil-każ ta' risposta mhux sodisfaċenti, għall-mistoqsijiet jew osservazzjonijiet minnu magħmula, l-Awditur Ġenerali ghandu jaghmel rapport dwar iċ-ċirkostanzi lill-Ministru responsabbli għal dak id-dipartiment jew uffiċċju tal-Gvern, jew korp li dwaru jkollu s-setgħa li jaghmel il-verifika tiegħu, li jkollu x'jaqsam mal-każ.

IT-TIENI SKEDA

(Artikolu 6)

Uffiċċju Nazzjonali tal-Verifika

TAQSIMA I

Funzjonarji ta' l-Uffiċċju Nazzjonali tal-Verifika

1. L-Awditur Ġenerali ghandu jahtar dak l-ghadd u dawk il-kategoriji ta' funzjonarji fl-Uffiċċju Nazzjonali tal-Verifika skond kemm huwa jqis li jkunu mehtieġa biex jassistuh fit-twettiq ta' dmirijietu skond il-liġi.

2. Dawk il-funzjonarji jinhatru b'dawk il-patti u jirċievu dik ir-rimunerazzjoni li tista' tigi hekk stabbilita mill-Awditur Ġenerali.

TAQSIMA II

Setgħat ta' l-Awditur Ġenerali u ta' l-Uffiċċju Nazzjonali tal-Verifika

3. Hlief hekk kif jista' jiġi espressament provdut b'xi liġi, l-Awditur Ġenerali, u kull uffiċċjal awtorizzat ta' l-Uffiċċju Nazzjonali tal-Verifika, ikollu jedd ta' aċċess hieles f'kull żmien raġonevoli dwar dik l-informazzjoni minghand funzjonarji u persunal iehor ta' dipartimenti u uffiċċji tal-Gvern, jew minghand dawk il-korpi li jkunu suġġetti għall-verifika tiegħu, li huma jistgħu jenhtieġu biex iwettqu dmirijiethom sew skond il-liġi, u huma jkollhom jedd li jirċievu minghand dawk il-funzjonarji u persunal iehor dawk ir-rapporti u spjegazzjonijiet li huma jistgħu jqisu li jkunu mehtieġa għal dawk l-ghanijiet.

4. L-Awditur Ġenerali jista' wkoll jordna li jsiru ricerki, u li jittiehdu estratti, minn kull ktieb, dokument jew *record* li jkun hemm ġewwa xi fond ta' dipartiment jew uffiċċju tal-Gvern, jew ta' korpi li dwarhom ikollu s-setgħa li jagħmel verifika, minghajr ma jkollu jhallas ebda dritt għal dak li jagħmel minkejja kull liġi jew regolament li jkun jgħid xort'ohra.

5. Sabiex ikun jista' jwettaq dmirijietu b'mod iktar effettiv, l-Awditur Ġenerali jista' jqieghed lil xi membru mill-persunal tiegħu fl-uffiċċini ta' xi dipartiment jew uffiċċju tal-Gvern jew ta' xi korp iehor li jkun suġġett għall-verifika tiegħu, u dak id-dipartiment, uffiċċju jew korp għandhom jagħtu lil dik il-persuna l-akkommodazzjoni mehtieġa f'dak l-uffiċċju.

6. L-Awditur Ġenerali għandu jehtieg lil kull funzjonarju minnu impjegat li jkun se jeżamina l-kontijiet ta' xi dipartiment, ufficċju jew korp, li jhars kull hteġa li jkollha x'taqsam mas-sigurtà f'dak il-lok u li jiehu kull gurant ta' segretezza li kull min ikun impjegat ma' dak id-dipartiment, ufficċju jew korp jista' jenhtieg li jiehu skond il-liġi.

7. (a) Fit-twettiq tal-funzjonijiet u r-responsabbiltajiet tiegħu skond il-liġi, l-Awditur Ġenerali jista' joqghod fuq ir-rapport ta' l-awditur debitament mahtur ta' l-organizzazzjoni li dwarha jkun qed isir ir-rapport, u jista' wkoll iqabbd lil xi persuna jew grupp ta' persuni li jistgħu skond il-liġi jkunu detenturi ta' *warrant* li jagħtihom jedd jivverifikaw il-kontijiet ta' kumpanniji pubbliċi b'responsabbiltà limitata, sabiex dawn jivverifikaw il-kontijiet ta' xi dipartiment, ufficċju jew korp li jkunu suġġetti għall-verifika tiegħu.

(b) Id-dispożizzjonijiet tal-paragrafi 3 u 4 ta' din l-Iskeda għandhom ikunu japplikaw dwar il-persuna jew il-grupp ta' persuni li jiġu hekk imqabbdin mill-Awditur Ġenerali.

TAQSIMA III

Finanzi

8. L-ispejjeż ta' l-Ufficċju Nazzjonali tal-Verifika u s-salarji u *allowances* tal-funzjonarji tiegħu (minbarra dawk ta' l-Awditur Ġenerali u tad-Deputat Awditur Ġenerali) sa dik is-somma li tista' tiġi stabbilita mill-Kamra tad-Deputati skond din it-Taqsima, għandhom jiġu addebitati lill-Fond Konsolidat mingħajr il-hteġa ta' ebda approprijazzjoni ohra minbarra din it-Taqsima ta' din l-Iskeda.

9. Għall-ghanijiet li tiġi stabbilita xi tkun is-somma msemmija fil-paragrafu 8, l-Awditur Ġenerali għandu jhejji stima tas-somma li huwa jqis li tkun mehtieġa għal dak l-ghan.

10. Dik l-istima għandha qabel ma titressaq għall-konsiderazzjoni tal-Kamra tad-Deputati tiġi eżaminata mill-Kumitat stabbilit bit-Taqsima IV ta' din l-Iskeda.

11. Meta matul xi sena finanzjarja s-somma stabbilita mill-Kamra tad-Deputati ma tkunx fil-fehma ta' l-Awditur Ġenerali biżżejjed sabiex huwa jkun jista' jwettaq ir-responsabbiltajiet tal-kariga tiegħu b'mod effiċjenti, l-Awditur Ġenerali għandu jipprepara estimi supplimentari għall-konsiderazzjoni tal-Kamra tad-Deputati wara li dawn jiġu eżaminati mill-Kumitat kif imsemmi qabel fil-paragrafu 10.

12. Is-somma jew somom imsemmija fil-paragrafi ta' qabel dan ta' din it-Taqsima ghandhom jigu stabbiliti b'rizoluzzjoni tal-Kamra tad-Deputati wara li jigu kunsidrati l-estimi preparati mill-Awditur Ġenerali u r-rapport li jsir dwarhom mill-Kumitat.

TAQSIMA IV

Kumitat tal-Kontijiet dwar l-Uffiċċju Nazzjonali tal-Verifika

13. Ghandu jkun hemm Kumitat li jkun maghruf bhala l-Kumitat tal-Kontijiet dwar l-Uffiċċju Nazzjonali tal-Verifika (hawnhekk iżjed 'il quddiem imsejjah "il-Kumitat") li jkun kompost kif ġej:

(i) dak il-membru tal-Kamra tad-Deputati li ghal dak iż-żmien ikun *Chairman* tal-Kumitat dwar il-Kontijiet Pubbliċi tal-Kamra tad-Deputati jew ta' xi kumitat iehor bhal dak tal-Kamra li minn żmien ghal żmien jissostitwixxi lil dak il-Kumitat.

(ii) il-Ministru responsabbli ghall-affarijiet tal-Parlament (hawnhekk iżjed 'il quddiem imsejjah "*Leader* tal-Kamra tad-Deputati");

(iii) tliet membri tal-Kamra tad-Deputati li jinhatru mill-imsemmija Kamra fuq mozzjoni tal-*Leader* tal-Kamra tad-Deputati, ghal dawk li huma żewġ membri minn fost deputati li jappoġġaw lill-Gvern u l-membru l-iehor minn fost il-membri ta' l-Oppożizzjoni.

14. Il-Kumitat ghandu minn żmien ghal żmien mhux inqas minn darba fis-sena jippreżenta lill-Kamra tad-Deputati (*tramite* l-*Leader* tal-Kamra tad-Deputati) rapport dwar l-attivitajiet tieghu u r-rapport ta' l-eżami li jkun ghamel ta' xi estimi li jkunu thejjew mill-Awditur Ġenerali.

15. Il-Kumitat ghandu jeleġġi *chairman* minn fost il-membri tieghu, u jista' jirregola l-proċedimenti tieghu nnifsu.

16. Max-xoljiment tal-Kamra tad-Deputati, ghandu jitqies li l-Kumitat ikun ġie xolt sakemm jiġi kostitwit ghal darb'ohra wara li l-Kamra terġa' tiltaqa' ghall-ewwel darba. Meta max-xoljiment tal-Kamra tad-Deputati s-somma li jkollha tiġi stabbilita ghall-ghanijiet tal-paragrafu 8 tat-Taqsima III ma tkunx giet hekk stabbilita jew il-Kamra ma tkunx wara t-tmiem ta' sena finanzjarja stabbiliet dik is-somma, l-Awditur Ġenerali jkollu jedd jonfoq somma li tkun ekwivalenti ghal wiehed minn tmax tas-somma jew somom stabbiliti ghas-sena finanzjarja ta' qabel, sakemm dik is-somma tiġi hekk stabbilita.

17. Ma ghandhiex tintlaqat il-validità ta' kull procediment tal-Kumitat meta jkun hemm xi vakanza fost il-membri tieghu jew xi difett fil-hatra jew nomina ta' xi wiehed mill-membri tieghu.

TAQSIMA V

Kontijiet ta' l-Uffiċċju Nazzjonali tal-Verifika

18. Il-kontijiet ta' l-Uffiċċju Nazzjonali tal-Verifika għandhom jiġu verifikati minn dik il-persuna jew persuni (hawnhekk iżjed 'il quddiem imsejha "l-awditur") li jinhatru mill-Kumitat minn fost dawk il-persuni li, skond dik il-liġi li tista' tkun fis-sehh minn żmien għal żmien, ikunu detenturi ta' *warrant* li jagħtihom jedd jivverifikaw il-kontijiet ta' kumpannija pubblika b'responsabbiltà limitata.

19. Ir-rimunerazzjoni ta' l-awditur għandha tiġi stabbilita mill-Kumitat u tinhareġ bhala parti mill-ispejjeż ta' l-Uffiċċju Nazzjonali tal-Verifika.

20. Għar-rigward tal-kontijiet ta' l-Uffiċċju Nazzjonali tal-Verifika l-awditur ikollu dawk is-setgħat li huma vestiti skond il-liġi fl-Awditur Ġenerali għar-rigward tal-kontijiet li jkunu suġġetti għall-verifika tieghu.

21. L-awditur għandu jippreżenta r-rapport tieghu dwar il-verifika li huwa jkun għamel lill-Kumitat li għandu (*tramite l-Leader* tal-Kamra tad-Deputati) jippreżenta l-istess rapport lill-Kamra tad-Deputati flimkien ma' kull kumment dwaru li jkun sar mill-istess Kumitat jew xi wiehed mill-membri tieghu.

Għanijiet u Raġunijiet

L-Abbozz jistabbilixxi x'inhuma d-dmirijiet ta' l-Awditur Ġenerali u jipprovdi dwar il-mod kif l-Awditur Ġenerali għandu jirrelata lill-Parlament, u jipprovdi għall-iffinanzjar ta' l-Uffiċċju Nazzjonali tal-Verifika.

**A BILL
entitled**

AN ACT setting out the duties of the Auditor General and the manner whereby reports by the Auditor General are to be made to Parliament, and to provide for the manner in which funds shall be allocated to the National Audit Office and the manner whereby accounts of the National Audit Office are to be audited and reported upon, as well as other matters ancillary and consequential thereto.

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:—

Short title
and
commencement.

1. This Act may be cited as the Auditor General and National Audit Office Act, 1996, and shall come into force on such date as the Prime Minister may by notice in the Gazette establish and different dates may be so established for different provisions and different purposes thereof.

Interpretation.

2. In this Act unless the context otherwise requires:

“Auditor General” and “Deputy Auditor General” mean the Auditor General and the Deputy Auditor General appointed in terms of section 108 of the Constitution;

“Constitution” means the Constitution of Malta;

“National Audit Office” means the National Audit Office set up by section 108 of the Constitution.

3. The Auditor General and the Deputy Auditor General shall take an oath of Office in the terms following: Oath of Office.

“I swear that I shall honestly and diligently perform the functions of Auditor General/Deputy Auditor General, according to the Constitution of Malta and to any law that may from time to time be applicable, without fear or favour and to the best of my ability.”.

4. The Auditor General may in connection with his functions under the Constitution or any other law, examine any person on oath on any matter pertaining to any account subject to his audit and shall have all the powers that are by virtue of the Inquiries Act conferred on a chairman of a board of enquiry under that Act, and the provisions of that Act shall apply to the Auditor General in the exercise of his functions aforesaid as if he were a chairman appointed under that Act. Power of the Auditor General to administer Oaths etc. Cap. 273.

5. The provisions of the First Schedule to this Act shall apply to the reports that the Auditor General is to make to Parliament in accordance with section 108 of the Constitution. Manner in which the Auditor General shall report to parliament.

6. The provisions of the Second Schedule to this Act shall apply to the recruitment of staff at the National Audit Office, to the powers of the Auditor General and of his office, the allocation of funds to the National Audit Office, the keeping of accounts thereat and for their proper audit. Allocation of funds etc. to National Audit Office.

7. The Financial Administration and Audit Act shall be amended as follows: Consequential Amendments to Financial Administration and Audit Act, Cap. 174.

(a) sections 5 to 11 (inclusive), 50 to 61 (inclusive), 66, 69, and 70 shall be deleted;

(b) in section 45 the words “all securities held in Malta shall be inspected by the Director of Audit and,” shall be deleted, and for the marginal title thereto there shall be substituted the words “Certified returns of securities held abroad;”;

(c) in section 46 for the words from “for verification” to “of this Act.” there shall be substituted the words “to the Auditor General as provided in section 67 of this Act.”;

(d) in sections 46, 48, 49, 65, and 67, for the words “Director of Audit” wherever they appear there shall be substituted the words “Auditor General”, and for the words “Audit Office” there shall be substituted the words “National Audit Office”; and

(e) in subsection (2) of section 65, for the words “Such statements shall be examined with the Treasury books, certified by the Director of Audit and returned to the Accountant General within two weeks after the receipt thereof, and the Minister shall forthwith cause the same, certified as aforesaid, to be published” there shall be substituted the words “As soon as the Auditor General returns such statements to the Accountant General, the Minister shall cause such statements to be published”.

References in other laws.

8. Any reference in any law to the Director of Audit and to the Audit Office shall be deemed to be a reference to the Auditor General and to the National Audit Office respectively.

FIRST SCHEDULE

(Section 5)

Reports of the Auditor General

1. (a) The Auditor General shall make such examination and inquiries in the accounts of all departments or offices of the Government of Malta, or of such other bodies on whose accounts he is to report in accordance with any law, as he may consider necessary in order to enable him to report thereon as required by the Constitution or any other law.

Cap. 174.

(b) The Auditor General shall at least once in every year inspect all securities held in Malta and shall verify the annual return of all securities held in Malta and abroad prepared by the Accountant General under the provisions of the Financial Administration and Audit Act.

Cap. 174.

(c) The Auditor General shall examine with the Treasury books the statements which the Accountant General is required to prepare and forward to him under the Financial Administration and Audit Act; he shall certify and return them to the Accountant General within two weeks after the receipt thereof.

(d) If the Auditor General objects to any part of such statements, he shall certify the same with such remarks thereon as he thinks fit, and they shall be published and laid on the Table of the House of Representatives together with such remarks.

Cap. 174.

(e) The Auditor General shall examine the statements and accounts prepared and sent to him by the Accountant General in terms of the Financial Administration and Audit Act and shall make

a report as is provided under and is required by this Act, by the Financial Administration and Audit Act and any regulations made thereunder, or as the Auditor General may think fit and desirable. Cap. 174.

2. The Auditor General shall examine, in particular, such books and records as government departments are required to keep by or under the Financial Administration and Audit Act or any other law which may from time to time amend, supplement or replace that Act, and shall in his report state his opinion as to whether such books and records fairly contain such information as is required in accordance with stated accounting policies of the Government of Malta. Cap. 174.

3. The Auditor General may examine whether the department, office or other body whose accounts are being audited by him has used the funds and resources available to it effectively and efficiently without incurring expenditure which is unnecessary or uneconomical.

4. Nothing in paragraph 3 hereof shall be construed as entitling the Auditor General to go into the merits of any policy or objective of any such department, office or body.

5. The Auditor General shall annually report to the House of Representatives on:-

(i) the work and activities of the National Audit Office; and

(ii) whether in carrying out his work he received all the information and explanations he required.

6. Each report under paragraph 5 shall call attention to anything that the Auditor General considers to be of significance and of a nature that should be brought to the attention of the House of Representatives, including in particular any cases in which he may have observed that:-

(i) accounts and records have not been faithfully and properly maintained or public monies have not been fully accounted for or paid into the Consolidated Fund as may be required by law;

(ii) essential records have not been maintained or the rules and procedures applied have been insufficient to safeguard and control public property, to secure an effective check on the assessment, collection and proper allocation of revenue and to ensure that expenditures have been made only as authorised;

(iii) public monies have been expended for purposes other than those for which they were appropriated by Parliament or otherwise not in accordance with the Financial Administration and

Audit Act or such other law amending, supplementing or replacing that Act;

(iv) public monies have been expended uneconomically or without due regard to effectiveness and efficiency;

(v) satisfactory procedures have not been established to measure and report the effectiveness of expenditure programmes, where such procedures should reasonably have been established.

7. Each report made by the Auditor General under paragraph 5 of this Schedule shall be submitted to the Speaker of the House of Representatives not later than twelve months after the end of the financial year being reported upon, and the Speaker shall lay each such report before the House of Representatives on the next sitting of the House after receipt thereof by him.

8. (a) The Auditor General may make special reports to the House of Representatives:—

(i) on any matter of pressing importance or urgency;
or

(ii) dealing with value for money audit relating to efficiency and effectiveness of any department, office or body.

(b) The Speaker shall lay each such report before the House of Representatives on the next sitting of the House after receipt thereof by him.

9. (a) The Auditor General may either personally or through the National Audit Office, on the initiative of the Auditor General himself or at the request of the Minister responsible for finance or of the Public Accounts Committee or such other Committee of the House of Representatives that may from time to time replace such committee, inquire into and report on:

(i) any matter relating to government finances, property or funds administered or under the control of any Government department or office or of any body whose accounts are subject to his audit;

(ii) such accounts and financial reports which are in virtue of or under any law laid before the House of Representatives.

(b) The Speaker shall lay each such report before the House of Representatives on the next sitting of the House after receipt thereof by him.

(c) The Auditor General may give advice to any Government department or office, or to any body to which subparagraph (a) hereof applies, on anything discovered during such inquiry.

10. (a) Any serious irregularity discovered by the Auditor General in a government department or office, or in a body subject to his audit, shall be brought to the notice of the Minister responsible for that government department, office or body by the Auditor General.

(b) (i) The Auditor General may report to the speaker any person who performs duties in such government department or office, or body subject to his audit, and who fails to comply with any of the provisions of this Act or of the Financial Administration and Audit Act, or of any regulations made thereunder. Cap. 174.

(ii) The Auditor General shall report any such person to the Minister responsible for that Government department, office or body and recommend: either that the Minister imposes a penalty not exceeding Lm500 on such person contravening any of the provisions of this Act, or the Financial Administration and Audit Act, or of any regulations made thereunder; or that the Minister surcharges against that person the amount of deficiency or loss or improper payment resulting from the non-compliance of any provisions of this Act, or of the Financial Administration and Audit Act, or of any regulations made thereunder. Cap. 174.

(iii) Any person aggrieved by the imposition of any such penalty or surcharge shall have a right to contest such penalty or surcharge by action taken against the Minister in the First Hall of the Civil Court not later than one month after notice has been given to him of such penalty or surcharge, and such penalty or surcharge shall not become effective before the lapse of one month or during such time as any such court action is still pending.

(iv) The Auditor General shall report any such person who fraudulently applies or fraudulently causes or permits to

be applied public monies to other than public services, or who is a defaulter in respect of public monies, to the Minister, who shall take such steps as he may consider necessary to have the offender prosecuted according to law, but nothing herein contained shall prevent the taking of proceedings against such person by any person other than the Minister.

(c) The Auditor General shall make queries and observations addressed to any accounting officer or officer in any way concerned with the receipt or payment of public monies and call for explanations as he may think necessary. Every such query and observation addressed to any such officers shall be returned by them to the Auditor General with the necessary reply without delay. In the event of any unusual or unexplained delay occurring in obtaining reply, or an unsatisfactory reply being received, to inquiries or representations made by him, the Auditor General shall report the circumstances to the Minister responsible for the government department or office, or body subject to his audit, concerned.

SECOND SCHEDULE

(Section 6)

National Audit Office

PART I

Officers of the National Audit Office

1. The Auditor General shall appoint such number and such classes of officers at the National Audit Office as he may consider necessary to assist him in the discharge of his functions according to law.
2. Such officers shall be appointed on such terms and shall enjoy such remuneration as the Auditor General may determine.

PART II

Powers of Auditor General and of National Audit Office

3. Except as may be expressly provided by any law, the Auditor General, and all authorised officers of the National Audit Office, shall be entitled to free access at all reasonable times to such information from officers and other personnel of government departments or offices, or of bodies subject to his audit, that may be required by them for the proper execution of their functions according to law, and they shall be

entitled to receive from such officers and other personnel such reports and explanations as they may deem necessary for such purposes.

4. The Auditor General may also cause searches to be made in, and extracts to be taken from any books, documents or records existing in any premises of government departments or offices, or of bodies subject to his audit, without paying any fee therefor notwithstanding any law or regulations to the contrary.

5. In order to carry out his duties more effectively, the Auditor General may station a member of his staff in the offices of any Government department or office, or of any other body subject to his audit, and such department, office or body shall furnish such member with the necessary office accommodation.

6. The Auditor General shall require every officer employed by him who is to examine the accounts of any department, office or body to comply with any security requirements applicable thereto and to take any oath of secrecy that may be required by law to be taken by any person employed with that department, office or body.

7. (a) In carrying out his functions and responsibilities according to law, the Auditor General may rely on the report of the duly appointed auditor of the organisation being reported upon, and may also commission any person or group of persons who may in accordance with any law hold a warrant entitling them to audit the accounts of public limited liability companies, to audit the accounts of any department, office or body subject to his audit.

(b) The provisions of paragraphs 3 and 4 of this Schedule shall apply in respect of the person or group of persons commissioned by the Auditor General.

PART III

Finance

8. The expenses of the National Audit Office and the salaries and allowances of the officers thereof (other than those of the Auditor General and of the Deputy Auditor General) up to a sum as may be fixed by the House of Representatives in accordance with this Part, shall be a charge on the Consolidated Fund without the need of any further appropriation other than this Part of this Schedule.

9. For the purposes of establishing the sum referred to in paragraph 8, the Auditor General shall prepare an estimate of the sum that he considers to be required.

10. Such estimate shall before consideration by the House of Representatives be examined by the Committee established under Part IV of this Schedule.

11. Where during the course of any financial year the sum fixed by the House of Representatives is in the opinion of the Auditor General insufficient to enable him to efficiently fulfil the responsibilities of his office, the Auditor General shall prepare supplementary estimates for consideration by the House of Representatives after examination by the Committee as aforesaid in paragraph 10.

12. The sum or sums referred to in the previous paragraphs of this Part shall be fixed by resolution of the House of Representatives after considering the estimates prepared by the Auditor General and the report thereon by the Committee.

Part IV

National Audit Office Accounts Committee

13. There shall be a Committee to be styled the National Audit Office Accounts Committee (hereinafter referred to as "the Committee") which shall be composed as follows:

(i) the member of the House of Representatives who is for the time being Chairman of the Public Accounts Committee of the House of Representatives or such other committee of the said House from time to time replacing such Committee;

(ii) the Minister responsible for parliamentary affairs (hereinafter referred to as "the Leader of the House of Representatives");

(iii) three members of the House of Representatives appointed by the said House upon a motion by the Leader of the House of Representatives, as to two members from among members supporting the Government and as to the remaining member from among the members in opposition.

14. The Committee shall from time to time but not less often than once a year present to the House of Representatives (through the Leader of the House of Representatives) a report of its activities and the report of its examination of any estimates prepared by the Auditor General.

15. The Committee shall elect a chairman from among its members, and may regulate its own proceedings.

16. Upon the dissolution of the House of Representatives the Committee shall be deemed to be dissolved until it is next reconstituted after the House next meets. Where upon the dissolution of the House of Representatives the sum to be established for the purposes of paragraph 8 of Part III is not so established or the House has not after the end of a financial year not established the said sum, the Auditor General shall be entitled to expend a sum equivalent to one twelfth of the sum or sums established for the previous financial year, until the said sum is so established.

17. The validity of any proceedings of the Committee shall not be affected by any vacancy among its members or by any defect in the appointment or nomination of any of its members.

PART V

Accounts of the National Audit Office

18. The accounts of the National Audit Office shall be audited by such person or persons (hereinafter referred to as "auditor") appointed by the Committee from among such persons who in accordance with such law as may from time to time be in force hold a warrant entitling them to audit the accounts of a public limited liability company.

19. The remuneration of the auditor shall be fixed by the Committee and shall be defrayed as part of the expenses of the National Audit Office.

20. The auditor shall have with regard to the accounts of the National Audit Office such powers as are by law vested in the Auditor General with regard to accounts subject to his audit.

21. The auditor shall present his report on the audit carried out by him to the Committee which shall (through the Leader of the House of Representatives) present the same to the House of Representatives together with any comment thereon by the said Committee or any of its members.

Objects and Reasons

The Act sets out the duties of the Auditor General and provides for the manner in which the Auditor General shall report to Parliament, and provides for the funding of the National Audit Office.