

## **MALTA**

### **ATT Nru. XVI ta' l-1997**

### **ACT No. XVI of 1997**

ATT mahruġ b'liġi mill-Parlament ta' Malta.

AN ACT enacted by the Parliament of Malta.

**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 anċillari u konsegwenzjali għal dan.

**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.

Nagħti l-kunsens tiegħi.

(L.S.)

Ugo Mifsud Bonnici  
President

18 ta' Lulju, 1997

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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-1997 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-sehh.

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.

Gurament tal-kariga.

3. L-Awditur Ġenerali u d-Deputat Awditur Ġenerali għandhom jiehdu dan il-gurament tal-kariga:

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

Setgħa li l-Awditur Ġenerali jagħti guramenti, 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-gurament dwar kull haġa li jkollha x’taqsam ma’ xi kont li jkun jaqa’ taht 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-ghoti 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), 49 sa 61 (inklużi), 66, 69 u 70 għandhom jiġihassru;

(b) fl-artikolu 45, il-kliem “t-titoli kollha miżmuma f’Malta għandhom jiġu spezzjonati mid-Direttur ta’ Verifika u,” għandhom jiġihassru, 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, 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 mibgħuta lura lill-*Accountant General* għeluq 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 jibgħat 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.

9. L-Ordinanza dwar il-Pensjonijiet għandha tiġi emendata kif ġej:

Emenda ta’  
l-Ordinanza dwar  
il-Pensjonijiet,  
Kap. 93.

(a) minnufih wara l-paragrafu (b) tat-tifsira “Kariga pensjonabbli” fl-artikolu 2 tagħha, għandu jiżdied dan il-paragrafu li ġej:

“(ċ) il-kariga ta’ Awditur Ġenerali jew dik ta’ Deputat Awditur Ġenerali, jew kull kariga fl-Uffiċċju Nazzjonali tal-Verifika;”;

(b) l-artikolu 9 tagħha għandu jiġi emendat kif ġej:

(i) l-artikolu kollu kif inhu għandu jiġi enumerat mill-ġdid bhala s-subartikolu (1) ta’ l-artikolu;

(ii) fil-paragrafu (i) tal-proviso li hemm mas-subartikolu (1) kif enumerat mill-ġdid, minflok il-kelma “mhallef” ghandhom jidhlu l-kliem “mhallef, Avukat Ġenerali jew magistrat”; u

(iii) minnufih wara s-subartikolu (1) tiegħu kif enumerat mill-ġdid għandu jiżdied dan is-subartikolu li ġej:

“(2) Id-dispożizzjonijiet tas-subartikolu (1) ta’ dan l-artikolu m’għandhomx ikunu japplikaw għal xi ufficjal li jkollu l-kariga ta’ Awditur Ġenerali jew Deputat Awditur Ġenerali.”; u

(ċ) minnufih wara l-paragrafu (5) tar-regolament 3 tar-Regolamenti dwar il-Pensjonijiet għandu jiżdid dan il-paragrafu (6) għid li ġej:

“(6) L-Awditur Ġenerali u/jew, id-Deputat Awditur Ġenerali li, minnufih qabel il-hatra tagħhom bħala tali, kienu eliġibbli għal pensjoni bis-sahha ta’ din l-Ordinanza, jekk huma jiġġegħlu jtemmu ż-żmien tal-kariga tagħhom minhabba mard tal-moħħ jew tal-ġisem u malli jagħmlu dan jirtiraw mis-servizz, jew ikunu laħqu l-età ta’ sittin sena ma’ l-iskadenza ta’, jew wara, dak iż-żmien mingħajr ma jkun dak iż-żmien ġie minnufih imgedded jew imtawwal, jistgħu jagħzlu pensjoni bir-rata ta’ waħda minn tliet mija u sittin tal-hlas tagħhom pensjonabbli bħala Awditur Ġenerali u/jew Deputat Awditur Ġenerali għal kull xahar shih ta’ servizz pensjonabbli fi kwalunkwe kariga fis-servizz ta’ Malta.”.

Emenda  
Konsegwenzjali ta’  
l-Att ta’ l-1995  
dwar l-Ombudsman,  
Att XXI ta’ l-1995.

**10.** Fit-Taqsima A ta’ l-Ewwel Skeda ta’ l-Att ta’ l-1995 dwar l-Ombudsman, minflok il-kliem “Id-Direttur ta’ Verifika dwar il-funzjonijiet li johorġu mis-subartikoli (4) u (5) ta’ l-artikolu 108 tal-Kostituzzjoni” għandhom jidhlu l-kliem “L-Awditur Ġenerali dwar il-funzjonijiet li johorġu mis-subartikoli (5) u (8) ta’ l-artikolu 108 tal-Kostituzzjoni”.

## 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 ufficcji 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 jidherli li jkun meħtieġ sabiex ikun jista’ jirrapporta dwarhom kif meħtieġ 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.

(c) L-Awditur Ġenerali għandu jeżamina flimkien mal-kotba tat-Teżor id-dikjarazzjonijiet li l-*Accountant General* hu mehtieg li jhejji u jghaddilu skond l-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika; huwa għandu jiċcertifikahom 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 jiċcertifika 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.

(e) L-Awditur Ġenerali għandu jeżamina d-dikjarazzjonijiet u l-kontijiet imħejjijin u lili 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. Kap. 174.

3. L-Awditur Ġenerali jista' jeżamina jekk dipartiment, ufficċju jew korp ieħor li jkun qiegħed jivverifika l-kontijiet tagħhom ikunux użaw il-fondi u r-rizorsi disponibbli b'mod effettiv, effiċjenti u ekonomiku mingħajr ma jinkorru xi spiża li ma tkunx mehtieġa.

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, ufficċju jew korp.

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

(i) ix-xoghol 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 mehtieġ 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-allokkazzjoni xierqa tad-dhul u sabiex jiżguraw li kull nefqa tkun saret skond kif tkun awtorizzata li ssir;

(iii) flejjes pubbliċi jkunu ntefqu għal għanijiet li ma jkunux dawk li għalihom ikunu ġew approprjati mill-Parlament jew b'xi mod ieħor li ma jkunux skond l-Att dwar l-Amministrazzjoni Finanzjarja u l-Verifika jew kull liġi oħra li tkun temenda, tissupplementa jew tissostitwixxi dak l-Att;

(iv) flejjes pubbliċi jkunu ntefqu b'mod mhux ekonomiku jew mingħajr 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 għandu jiġi prezentat lill-i-Speaker tal-Kamra tad-Deputati mhux iżjed tard minn tmax-il xahar wara tmiem is-sena finanzjarja li jkun qed isir rapport dwarha, u l-i-Speaker għandu jqiegħed kull rapport bħal 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 urġenza; jew

(ii) fejn jittratta dwar verifika fuq jekk kienx hemm valur tajjeb għal li jintefaġ għar-rigward ta' l-effiċjenza u l-effettività ta' xi dipartiment, uffiċċju jew korp.

(b) L-iSpeaker għandu 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 permezz ta' l-Uffiċċju Nazzjonali tal-Verifika, bl-inizjattiva ta' l-Awditur Ġenerali nnifsu jew fuq talba tal-Ministru responsabbli għall-finanzi jew ta' mill-anqas tliet membri tal-Kumitat dwar il-Kontijiet Pubbliċi jew ta' xi Kumitat iehor bħal 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.

(iii) il-kontijiet ta' dawk l-awtoritajiet pubbliċi jew korpi li jaministraw, ikollhom f'idejhom jew jużaw fondi li jappartjenu direttament jew indirettament lill-Gvern ta' Malta;

(iv) il-funzjonijiet ta' kumpaniji jew intijiet ohra fejn il-Gvern ta' Malta jkollu mhux anqas minn 51 fil-mija ta' l-ishma;

(v) kull haġa ohra kif jista' jiġi stabbilit bi jew taht xi liġi.

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

(c) L-Awditur Ġenerali jista' jaghti parir lil kull dipartiment jew ufficiċju 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 ufficiċju tal-Gvern, jew f'xi korp li dwaru jkollu s-setgħa li jagħmel verifika, din għandha titgharraf mill-Awditur Ġenerali lill-Ministru responsabbli għal dak id-dipartiment, ufficiċju jew korp tal-Gvern.

Kap. 174.

(b) (i) L-Awditur Ġenerali jista' jagħmel rapport lill-iSpeaker dwar kull persuna li tkun qed twettaq dmirijietha f'dak id-dipartiment jew ufficiċju 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' xi regolament magħmul bis-saħħa tagħhom.

Kap. 174.

(ii) L-Awditur Ġenerali għandu jagħmel rapport fuq dik il-persuna lill-Ministru responsabbli għal dak id-dipartiment, ufficiċju jew korp tal-Gvern u jista' jirrakkomanda 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' xi regolament magħmul bis-saħħa tagħhom.

(iii) Kull min iħoss ruħu aggravat bl-addebitament li jsirli jkollu jedd jikkontesta dak l-addebitament billi jstitwixxi kawża kontra l-Ministru fil-Prim'Awla tal-Qorti Ċivili mhux aktar tard minn xahar wara li jkun ingħatalu avviz ta' l-addebitament, u dak l-addebitament m'għandux jibda jsehh qabel ma jiskadi xahar jew f'dak iż-żmien li matulu tkun għadha pendenti dik il-kawża fil-qorti.

(iv) L-Awditur Ġenerali għandu jagħmel rapport dwar persuna li b'qerq tapplika jew li b'qerq tikkaguna jew tippermetti li jiġu applikati flejjes pubbliċi għal skopijiet oħra li mhumiex ta' servizz pubbliku, jew li jkun għandu jrodd jew jaghti flejjes pubbliċi, lill-Ministru, li mbagħad għandu jieħu 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 oħra li ma tkunx il-Ministru.

(ċ) L-Awditur Ġenerali għandu jagħmel kull mistoqsija u osservazzjoni lil kull *accounting officer* jew uffiċjal li b'xi mod ikollu x'jaqsam ma' li jirċievi jew iħallas flejjes pubbliċi u jitlob kull spjegazzjoni skond ma jkun jidhirlu li jkun meħtieġ. Kull mistoqsija u osservazzjoni bħal dawk li tiġi indirizzata lil dawk l-uffiċjali għandha tintbagħat lura minnhom lill-Awditur Ġenerali flimkien mat-twegiba meħtieġa mingħajr dewmien. Fil-każ ta' xi dewmien mhux tas-soltu, jew li ma tinghatax raġuni dwaru, fl-ghoti ta' risposta, jew fil-każ ta' risposta mhux sodisfaċenti, għall-mistoqsijiet jew osservazzjonijiet minnu magħmula, l-Awditur Ġenerali għandu jagħmel rapport dwar iċ-ċirkostanzi lill-Ministru responsabbli għal dak id-dipartiment jew uffiċċju tal-Gvern, jew korp li dwaru jkollu s-setgħa li jagħmel 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 għandu jahtar dak l-ghadd u dawk il-kategoriji ta' funzjonarji fl-Uffiċċju Nazzjonali tal-Verifika skond kemm huwa jqis li jkunu meħtieġa 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' tiġi 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 uffiċjal awtorizzat ta' l-Uffiċċju Nazzjonali tal-Verifika, ikollu jedd ta' aċċess hieles f'kull żmien raġonevoli dwar dik l-informazzjoni mingħand funzjonarji u persunal ieħor ta' dipartimenti u uffiċċji tal-Gvern, jew mingħand dawk il-korpi li jkunu sugġetti għall-verifika tiegħu, li huma jistgħu jenhtiegu 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 jistghu jqisu li jkunu mehtieġa ghal dawk l-ghanijiet.

4. L-Awditur Ġenerali jista' wkoll jordna li jsiru riċerki, u li jittiehdu estratti, minn kull ktieb, dokument jew *record* li jkun hemm ġewwa xi fond ta' dipartiment jew ufficċju tal-Gvern, jew ta' korpi li dwarhom ikollu s-setgħa li jagħmel verifika, minghajr ma jkollu jhallas ebda dritt ghal 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' jqiegħed lil xi membru mill-persunal tiegħu fl-ufficċini ta' xi dipartiment jew ufficċju tal-Gvern jew ta' xi korp iehor li jkun sugġett għall-verifika tiegħu, u dak id-dipartiment, ufficċju jew korp għandhom jagħtu lil dik il-persuna l-akkommodazzjoni mehtieġa f'dak l-ufficċju.

6. L-Awditur Ġenerali għandu jehtieġ lil kull funzjonarju minnu impjegat li jkun se jeżamina l-kontijiet ta' xi dipartiment, ufficċju jew korp, li jħares kull htieġa li jkollha x'taqsam mas-sigurtà f'dak il-lok u li jieħu kull ġurament ta' segretezza li kull min ikun impjegat ma' dak id-dipartiment, ufficċju jew korp jista' jenhtieġ li jieħu skond il-liġi.

7. (a) Fit-twettiq tal-funzjonijiet u r-responsabbiltajiet tiegħu skond il-liġi, l-Awditur Ġenerali jista' joqgħod 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 skond il-liġi jkollhom *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 sugġetti għall-verifika tiegħu.

(b) Id-dispożizzjonijiet tal-paragrafi 3, 4 u 6 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 minghajr il-htieġa ta' ebda approprjazzjoni 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 għandhom jiġu stabbiliti b'rizoluzzjoni tal-Kamra tad-Deputati wara li jiġu 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. Għandu jkun hemm Kumitat li jkun magħruf bħala 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-membri tal-Kamra tad-Deputati li għal dak iż-żmien ikun *Chairman* tal-Kumitat dwar il-Kontijiet Pubbliċi tal-Kamra tad-Deputati jew ta' xi kumitat ieħor bħal dak tal-Kamra li minn żmien għal żmien jissostitwixxi lil dak il-Kumitat.

(ii) il-Ministru responsabbli għall-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, għal dawk li huma żewġ membri minn fost deputati li jappoġġaw lill-Gvern u l-membri l-ieħor minn fost il-membri ta' l-Oppożizzjoni.

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

15. Il-Kumitat ghandu jeleggi *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 gie xolt sakemm jiġi kostitwit ghal darb'ohra wara li l-Kamra terġa' tiltaqa' għall-ewwel darba. Meta max-xoljiment tal-Kamra tad-Deputati s-somma li jkollha tiġi stabbilita għall-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 l-jedd jonfoq kull xahar somma li tkun ekwivalenti għal wiehed minn tnax tas-somma jew somom stabbiliti għas-sena finanzjarja ta' qabel, sakemm dik is-somma tiġi hekk stabbilita.

17. Ma ghandhiex tintlaqat il-validità ta' kull proċediment 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 ghandhom 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-seħh minn zmien għal zmien, ikollhom *warrant* li jaghtihom jedd jivverifikaw il-kontijiet ta' kumpannija pubblika b'responsabbiltà limitata.

19. Ir-rimunerazzjoni ta' l-awditur ghandha tiġi stabbilita mill-Kumitat u tinbareg 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 sugġetti għall-verifika tieghu.

21. L-awditur għandu jippreżenta r-rapport tiegħu dwar il-verifika li huwa jkun għamel lill-Kumitat li għandu (permezz tal-*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 tiegħu.

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Mghoddi mill-Kamra tad-Deputati fis-Seduta Nru. 96 tat-Tlieta, 15 ta' Lulju, 1997.

MYRIAM SPITERI DEBONO  
*Speaker*

RICHARD J. CAUCHI  
*Skrivan tal-Kamra tad-Deputati.*

I assent.

(L.S.)

Ugo MIFSUD BONNICI  
President

18th July, 1997

**ACT No. XVI of 1997**

*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, 1997, 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), 49 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, 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.

Amendment to the  
Pensions Ordinance,  
Cap. 93.

9. The Pensions Ordinance shall be amended as follows:

(a) immediately after paragraph (b) of the definition "pensionable office" in section 2 thereof, there shall be added the following paragraph:

"(c) the office of Auditor General or Deputy Auditor General, or any office in the National Audit Office;"

(b) section 9 thereof shall be amended as follows:

(i) the present provision shall be renumbered as subsection (1) thereof;

(ii) in paragraph (i) of the proviso to subsection (1) thereof as renumbered, for the word "judge" there shall be substituted the words "judge, Attorney General or magistrate"; and

(iii) immediately after subsection (1) thereof as renumbered there shall be added the following subsection:

"(2) The provisions of subsection (1) of this section shall not apply to any officer holding the office of Auditor General or Deputy Auditor General."; and

(c) immediately after paragraph (5) of regulation 3 of the Pensions Regulations there shall be added the following new paragraph (6):

"(6) The Auditor General and/or, the Deputy Auditor General who, immediately preceding their appointment as

such, were eligible for pension under this Ordinance, if they are compelled to terminate their term of office on account of infirmity of mind or body and thereupon effectively retire from the public service, or have attained the age of sixty on or after the expiry of that term without it having been immediately renewed or extended, may be allowed to claim a pension at the rate of three-hundred and sixtieths of their pensionable emoluments as Auditor General and/or Deputy Auditor General for each complete month of pensionable service in any capacity in the service of Malta.”

Cap. 174.

Cap. 174.

**10.** In Part A of the First Schedule of the Ombudsman Act, 1995, for the words “The Director of Audit in respect of the functions under subsections (4) and (5) of section 108 of the Constitution” there shall be substituted the words “The Auditor General in respect of the functions under subsections (5) and (8) of section 108 of the Constitution”.

Consequential  
Amendment  
to the Ombudsman  
Act, 1995,  
Act XXI of 1995.

## 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.

(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.

Cap. 174.

(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.

(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.

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, efficiently, and economically without incurring expenditure which is unnecessary.

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;

Cap. 174.

(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 at least three members 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.

(iii) the accounts of those public authorities or bodies administering, holding or using funds belonging directly or indirectly to the Government of Malta;

(iv) the operations of companies or other entities in which the Government of Malta owns not less than 51 per cent of the shares;

(v) any other matter as may be provided by or under any law.

(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.

(ii) The Auditor General shall report any such person to the Minister responsible for that Government department, office or body and may recommend 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 surcharge shall have a right to contest such 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 surcharge, and such 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 inquire 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, 4 and 6 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 established the said sum, the Auditor General shall be entitled to expend, each month, 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.

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Passed by the House of Representatives at Sitting No. 96 of Tuesday, 15th July, 1997.

Myriam Spiteri Debono  
*Speaker*

RICHARD J. CAUCHI  
*Clerk to the House of Representatives.*