

## REPUBLIC OF KIRIBATI (No. 2 of 1981)

I assent.

Beretitenti. 26 May, 1981.

AN ACT TO AMEND THE PUBLIC FINANCE (CONTROL AND AUDIT) ORDINANCE (CAP. 79)

Commencement: 26 May, 1981.

MADE BY the Maneaba ni Maungatabu and assented to by the Beretitenti.

Short title.

1. This Act may be cited as the Public Finance (Control and Audit) (Amendment) Act, 1981.

Repeals section 31 of the principal Ordinance, Cap. 79.

2. Section 31 of the Public Finance (Control and Audit) Ordinance (in this Act referred to as the principal Ordinance) is repealed.

Amends section 33 of the principal Ordinance. 3. Section 33 of the principal Ordinance is amended by repealing the words "the certifying of the reporting on accounts" and substituting the words "certifying and reporting on accounts".

Amends section 36(b) of the principal Ordinance.

4. Section 36(b) of the principal Ordinance is amended by repealing the word and figures "section 31" and substituting the word and figures "section 35".

Adds new section 40A to principal Ordinance.

5. The principal Ordinance is amended by inserting after section 40 the following section -

"Special report by the Director of Audit. 40A. The Director of Audit may at any time, if he considers it desirable, send a special report on any matter concerning his powers and duties under this Ordinance to the Speaker to be laid before the Maneaba ni Maungatabu".

Amends section 42 of the principal Ordinance. 6. Section 42(3) of the principal Ordinance is amended by adding at the end the words "and shall send a copy of his report to the Minister of Finance".

Amends section 43 of the principal Ordinance.

- 7. Section 43(1) of the principal Ordinance is amended -
  - (a) by repealing the word and figures "section 38" and substituting the word and figures "section 42";

(b) by adding at the end the following proviso -

"Provided that if such observations have not been received within 42 days of them being requested by the Minister, he may lay the report before the Maneaba ni Maungatabu without such observations.".

This printed impression has been carefully examined by me with the Bill which passed the Maneaba ni Maungatabu on 18 May, 1981, and is found by me to be a true and correctly printed copy of the said Bill.

Clerk to the Maneaba

ni Maungatabu.

Published by exhibition -

(1) at the Public Office of the Beretitenti on 26 May, 1981.

Secretary to the Cabinet.

(2) at the Maneaba ni Maungatabu on 26 May, 1981.

Clerk to the Maneaba ni Maungatabu.

## FUBLIC FINANCE (CONTROL AND AUDIT) (AMENDMENT) BILL 1981

## EXPLANATORY MEMORANDUM

This Bill amends the Public Finance (Control and Audit) Ordinance.

Section 2 repeals Section 31 of the Ordinance because the freedom from control of the Director is now contained in section 114(4) of the Constitution.

Section 3 corrects an error in section 33.

Section 4 corrects an inaccurate reference in section 36(b) to "section 31" which should read "section 35".

Section 5 creates a new section 40A, giving the Director of Audit power at any time to make a special report about his work and submit it to the Maneaba ni Maungatabu.

Section 6 amends section 42(3) by inserting a requirement that the Director of Audit shall send to the Minister of Finance a copy of his report on the accounts of a statutory corporation etc.

Section 7 amends section 43(1) by correcting to section 38 an incorrect reference to section 42, and further amends the section by inserting a proviso which permits the Director of Audit's report on the accounts of a statutory corporation etc. to be laid before the Maneaba without the comments of the statutory corporation. The proviso is needed because there have been occasions when the Director's report has been delayed in its presentation to the Maneaba by reason of a statutory corporation being slow to provide its comments.

Michael Jennings Attorney General

## LEGAL REPORT

I hereby certify my opinion that none of the provisions of the above Bill conflict with the Constitution and that the Beretitenti may properly assent to the said Bill.

Michael Jennings Attorney General