

Audit Bill

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Bill No: 12/1966

Read the first time: 23rd February 1966

Long Title

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Explanatory Statement

Expenditure of Public Money

Audit Bill

Bill No. 12/1966

Read the first time on 23rd February 1966.

An Act to make provision for the audit of the accounts of Singapore and of other public authorities and bodies administering public funds and for matters connected therewith.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows: —

PART I

PRELIMINARY

Short title and commencement

1. This Act may be cited as the Audit Act, 1966, and shall be deemed to have come into operation on the 9th day of August, 1965.

Interpretation

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

“public authority” means the President, the Government, any statutory authority exercising powers vested in it by any written law, any tribunal other than the Supreme Court and the subordinate courts, or any officer or authority appointed by or acting on behalf of any of the aforesaid;

“public funds” means any moneys, bonds, debentures or securities whatsoever, received from individuals, corporations or bodies by way of loans, trusts or any other voluntary payments, which are intended to be disbursed or are in fact

disbursed for the benefit of the citizens of Singapore or any part of them, and includes any public moneys.

(2) In this Act, the words and expressions used shall, unless the context otherwise requires or it is herein otherwise expressly provided, have the meanings respectively assigned to them in the Financial Procedure Act, 1966 (Act of 1966).

PART II

THE DIRECTOR OF AUDIT

Director of Audit

3.—(1) The Director of Audit shall be deemed to be a public officer and save as otherwise provided in this Act, the law for the time being in force relating to the public service of Singapore and to members thereof shall apply to him.

(2) A person who has held the office of Director of Audit shall not be eligible for any other appointment as a public officer but shall be eligible for re-appointment as Director of Audit.

(3) The Director of Audit shall be paid such remuneration and allowances as may from time to time be determined by Parliament and such remuneration and allowances shall be charged on and paid out of the Consolidated Fund.

(4) The terms of service of the Director of Audit shall not be altered to his disadvantage during his continuance in office.

(5) For the purposes of subsection (4), in so far as the terms of service of the Director of Audit depend upon his option, any terms for which he opts shall be taken to be more advantageous to him than any for which he might have opted.

(6) Subject to the provisions of subsection (8), the Director of Audit shall hold office until he attains the age of fifty-five years:

Provided that —

- (a) he may at any time resign his office by writing under his hand addressed to the President; and
- (b) the President, acting in accordance with the advice of the Prime Minister, may permit a Director of Audit who has attained the age of fifty-five years to remain in office for such fixed period as may have been agreed between the Director of Audit and the Government.

(7) Nothing done by the Director of Audit shall be invalid by reason only that he has attained the age at which he is required by this section to vacate his office.

(8) If the Prime Minister, or the Chairman of the Public Service Commission after consulting the Prime Minister, represents to the President that the Director of Audit ought to be removed from office for inability to discharge the functions thereof (whether arising from infirmity of body or mind or any other cause) or for misbehaviour, the President shall refer the representation to a tribunal consisting of the Chief Justice and two other Judges of the Supreme Court nominated specially or generally for that purpose by the Chief Justice, and shall, if that tribunal so recommends, remove the Director of Audit from office.

(9) The tribunal constituted under subsection (8) shall regulate its own procedure and may make rules for that purpose.

Powers and duties of the Director of Audit

4.—(1) The accounts of all departments and offices of the Government (including the office of the Public Service Commission) and the accounts of the Supreme Court, of all subordinate courts and of Parliament shall be audited and reported on by the Director of Audit who, with subordinate staff, shall at all times be entitled to have access to all books, records, returns and reports relating to such accounts.

(2) The Director of Audit shall submit his report made under subsection (1) to the President who shall cause it to be presented to Parliament.

(3) The Director of Audit shall perform such other duties and exercise such other powers in relation to the accounts of the Government and the accounts of other public authorities and other bodies administering public funds as may be prescribed by or under any written law.

Audit of accounts of public authorities and bodies administering public funds

5.—(1) The Director of Audit shall, if it is so provided by any written law, audit the accounts of any public authority and, if it is not so provided by any written law, may with the consent of the Minister if so requested by a public authority or a body administering public funds, audit the accounts of such public authority or body, the fee for such audit in each case being a charge upon the funds of the authority or body concerned.

(2) For the purposes of subsection (1), the fee shall, unless otherwise determined under the provisions of any other written law, be determined by the Minister.

(3) Notwithstanding the provisions of any written law relating to the accounts and