

**THE OFFICIAL GAZETTE – 12TH FEBRUARY, 1983  
LEGAL SUPPLEMENT – C**

**PARLIAMENT OFFICE,  
Public Buildings,  
Georgetown,  
Guyana.**

**1983—02—07.**

The following Bills which will be introduced in the National Assembly are published for general information.

*F. A. Narain,*  
Clerk of the National Assembly.

**GUYANA**

**BILL No. 1 of 1983**

**FINANCIAL ADMINISTRATION AND AUDIT (AMENDMENT)  
BILL 1983**

**ARRANGEMENT OF SECTIONS**

**SECTION**

1. Short title.
2. Amendment of section 33 (1) of the Principal Act.
3. Insertion of new section 35 A in the Principal Act.

## A BILL

## Intituled

AN ACT to amend the Financial Administration and Audit Act.

A.D. 1983 Enacted by the Parliament of Guyana:—

Short title.  
Cap. 73:01

1. This Act, which amends the Financial Administration and Audit Act, may be cited as the Financial Administration and Audit (Amendment) Act 1983.

Amendment  
of section  
33(1) of the  
Principal Act

2. Section 33 (1) of the Principal Act is hereby amended by the substitution of the words "the Minister" for the words "the National Assembly by resolution".

Insertion  
of new  
section  
35A  
in the  
Principal  
Act.

3. The Principal Act is hereby amended by the insertion in Part IV, after section 35, of the following section as section 35A —

"Audit of the  
accounts of  
certain cor-  
porations  
and bodies  
by the Audi-  
tor General.

35A. (1) If any public corporation, or any corporate body in which the controlling interest vests in the State or in any agency on behalf of the State, or any other body established by or under any law for the time being in force or administering public funds or monies requests the Auditor General to be its auditor and the Auditor General, with the prior approval of the Minister, agrees to the request, he may be appointed the auditor of such corporation or body, and thereupon the Auditor General shall have and exercise in relation to the examination and audit of the accounts of such corporation or body —

- (a) all the functions which an auditor of its accounts has under the law by or under which it is established; or
- (b) if there is no such law, all the functions he has under sections 26, 27 and 28, section 28 (2) having effect accordingly,

and the Auditor General shall in addition have, and may exercise, the powers conferred upon him by section 33 (3).

(2) Unless otherwise provided in the law referred to in subsection (1) (a), where the Auditor General is appointed auditor of any corporation or body referred to in subsection (1), he shall report on his examination and audit of the accounts thereof to such corporation or body, as the case may be.

(3) The approval of the Minister referred to in subsection (1) may be given without any conditions or may be given subject to such conditions as may be specified by him.

Cap. 89:01

(4) Nothing in this section shall apply to a company as defined in the Companies Act.

(5) The provisions of this section shall be without prejudice to the provisions of sections 33 and 34 and shall have effect notwithstanding anything contained in any other Act for the time being in force.”

#### EXPLANATORY MEMORANDUM

The Bill seeks to amend section 33 of the Financial Administration and Audit Act, Cap. 73:01, to enable the Minister, instead of the National Assembly, to direct the Auditor General to undertake the audit of the accounts of public authorities or other bodies administering public funds. The Bill also seeks to insert a new section in that Act to regulate the undertaking by the Auditor General of the audit of the accounts of certain bodies.

*H. D. Hoyte,*  
Vice-President,  
Economic Planning and Finance.

(Bill No. 1/1983)

(EcD: 24/3)