

eSwatini

Public Accounts Committee Order, 1974

Kings Order in Council 20 of 1974

Legislation as at 1 December 1998

FRBR URI: /akn/sz/act/order-in-council/1974/20/eng@1998-12-01

There may have been updates since this file was created.

PDF created on 21 February 2024 at 16:26.

Collection last checked for updates: 1 December 1998.

[Check for updates](#)



About this collection

The legislation in this collection has been reproduced as it was originally printed in the Government Gazette, with improved formatting and with minor typographical errors corrected. All amendments have been applied directly to the text and annotated. A scan of the original gazette of each piece of legislation (including amendments) is available for reference.

This is a free download from the Laws.Africa Legislation Commons, a collection of African legislation that is digitised by Laws.Africa and made available for free.

www.laws.africa
info@laws.africa

There is no copyright on the legislative content of this document.
This PDF copy is licensed under a Creative Commons Attribution 4.0 License (CC BY 4.0). Share widely and freely.

Public Accounts Committee Order, 1974
Contents

1. Short title 1

2. Interpretation 1

3. Establishment of a Public Accounts Committee 1

4. Hearing of evidence by the Committee 1

5. Duties of Auditor-General in relation to accounts and reports 2

eSwatini

Public Accounts Committee Order, 1974

Kings Order in Council 20 of 1974

Assented to on 14 August 1974

Commenced on 13 April 1973

[This is the version of this document at 1 December 1998.]

A King's Order-in-Council to provide for the establishment of a Public Accounts Committee.

1. Short title

This King's Order-in-Council may be cited as The Public Accounts Committee Order, 1974.

2. Interpretation

In this Order, unless the context otherwise requires—

“**Act**” means the Finance and Audit Act, [No. 18 of 1967](#);

“**Committee**” means the Committee established in terms of [section 3](#);

“**constitution**” means the 1968 constitution repealed by the King in his Proclamation to the Nation of the 12th April, 1973;

“**Speaker**” means the Speaker appointed under the constitution.

3. Establishment of a Public Accounts Committee

- (1) There is hereby established a committee to be known as the Public Accounts Committee, consisting of twelve members, none of whom shall be a Minister.
- (2) The duty of the Committee shall be to examine and to report to the Council of Ministers or any other legislative body which may hereafter be established on all accounts of the Government of Swaziland presented to it by the Auditor-General in terms of the Act.
- (3) Five members of the Committee shall form a quorum.
- (4) All members of the Committee shall be appointed by the King for such period and on such terms and conditions as to him may seem fit.
- (5) One of the members of the Committee shall be appointed by the King to act as chairman of the Committee.

4. Hearing of evidence by the Committee

- (1) The Committee may, if it deems it necessary, conduct an inquiry into any matter falling within the scope of its functions, powers and duties and for such purpose may, by registered letter signed by its chairman, summon any person to give evidence at the inquiry or to produce any book, document or thing which may, in its opinion, be relevant.
- (2) The Committee may call and examine any person present at the inquiry, whether or not he has been summoned to attend under subsection (1), and may inspect and retain for a reasonable period any book, document or thing, the production of which was required under subsection (1):

Provided that, in connection with the examination of any such person or the production of any such book, document or thing, the law relating to privilege, as applicable to a person subpoenaed to give evidence or to produce any book, document or thing before a court of law, shall apply.

- (3) If the Committee deems it necessary to do so, it may direct any person to give his evidence at any such inquiry on oath or affirmation and the chairman at such inquiry may administer the oath to, or accept an affirmation from, such person.
- (4) Any person who has been summoned to give evidence at such inquiry shall be entitled to receive as witness fees and expenses, from the general revenue of Swaziland, an amount equal to the amount which he would have received as witness fees and expenses if he had been summoned to attend at a criminal trial in the High Court.
- (5) A person shall be guilty of an offence if—
 - (a) having been summoned to give evidence at an inquiry under subsection (1), without sufficient cause, the onus of proof whereof shall rest upon him, he fails to attend at the time and place specified in the summons, or fails to remain in attendance until the conclusion of the inquiry or until excused from further attendance by the chairman, or fails to produce any book, document or thing in his possession or custody or under his control, which he has been summoned to produce; or,
 - (b) having been summoned under subsection (1) or called under subsection (2), without sufficient cause, the onus of proof whereof shall rest upon him, he refuses to be sworn or to make affirmation as a witness after he has been directed by the Committee to do so, or refuses to give evidence or refuses or fails to answer fully and satisfactorily to the best of his knowledge and belief any question lawfully put to him.
- (6) If requested to do so by any witness and on good cause shown to the satisfaction of the Committee, the Committee shall hear his evidence *in camera*.
- (7) A person who, during any sitting of the Committee wilfully insults a member of the Committee, or wilfully obstructs or interferes with any such member in the execution of the duties he is required to perform in terms of this Order, or wilfully interrupts the proceedings of the Committee or otherwise misbehaves himself in the place where the Committee is sitting, shall be guilty of an offence.
- (8) Any person found guilty of an offence under this section shall be liable to a fine of one hundred Emalangenis or six months' imprisonment, or both.

5. Duties of Auditor-General in relation to accounts and reports

The duties and functions of the Auditor-General as provided for in the 1968 repealed constitution and in the Finance and Audit Act, 1967 in so far as they refer to the laying or presentation of accounts and reports before the House of Assembly or the making of reports of any kind to the Speaker of the House of Assembly shall respectively and in all respects be deemed to be a reference to the Council of Ministers (or such other legislative body as may hereafter be established) and to the Secretary to the Council.