COMMANDER OF THE REPUBLIC OF FIJI MILITARY FORCES and Anor v AUDITOR-GENERAL (CBV0009 of 2003S)

SUPREME COURT — CIVIL JURISDICTION

FATIAKI P, FRENCH and MALCOLM JJ

9, 17 September 2004

Practice and procedure — appeal — whether funds maintained by Commander of the Republic of Fiji Military Forces subject to audit by Auditor-General — Constitution of the Republic of Fiji ss 3, 3(1), 8(1), 126, 126(1), 166, 167, 167(1), 167(3), 168, 194(1), 195(1), 195(2)(e), 195(3) — Audit Act (Cap 70) ss 2, 6, 6(1) — (NZ) Defence Act 1971 s 58 — Fiji Independence Act 1970 s 1(1) — Fiji Independence Order 1970 s 5(1) — Interpretation Act (Cap 7) — Republic of Fiji Military Forces Act (Cap 81) ss 66, 67.

The Commander of the Republic of Fiji Military Forces (the Appellant) was appointed by the President of the Republic of Fiji and Commander-in-Chief on ministerial advice. The Appellant for many years maintained certain funds within the military forces under the authority of Standing Orders which was promulgated pursuant to ss 66 and 67 of the Republic of Fiji Military Forces Act (Cap 81). The said funds were commonly known within the Republic of Fiji Military Forces (RFMF) as non-public money accounts and were used for a wide variety of purposes for activities in the military forces. Standing orders and instructions were made by the Appellant concerning the administration of the funds and specified the responsibilities of the Appellant and his subordinate commanders in respect of the procedures for the administration, management and internal audit of said funds (the various funds).

Before this proceeding the various funds were not subjected to audit by the Auditor-General (the Respondent). The dispute stemmed in 1997 in which during the inspection and audit by the Respondent of the public accounts of the RFMF, the Respondent became aware of the existence of the various funds. He manifested his intent to the then Commander, Brigadier General EG Ganilau, to inspect the accounts of the relevant funds but he refused to give permission for the inspection on the ground that these funds were outside the scope of the powers and responsibilities of the Respondent.

The Respondent commenced proceedings in the High Court. The High Court rendered judgment in favour of the Respondent and held that the Appellant was a public officer and the funds which he held in the relevant accounts were "public moneys" under the extended definition of the term in the Audit Act (Cap 70). As such, the Appellant was an accounting officer and the Respondent was required to audit the funds.

On appeal, the Court of Appeal held that the funds maintained by the Appellant were required to be audited by the Respondent and that the Respondent was entitled to have access to those funds for purposes of audit.

The issue was whether or not the Respondent was required to audit the various funds maintained by the Appellant and for that purpose to have access to the accounts of those funds.

Held — (1) The Respondent was required to audit the various funds maintained by the Appellant and the Appellant is required to allow the Respondent access to any or all the records and funds for audit purposes. That s 167(3) of the Constitution of the Republic of Fiji conferred on the Respondent the power to conduct an audit in respect of public moneys which by s 2 of the Audit Act includes "moneys received or held on trust by … any public officer for purposes other than the purposes of government". Clearly, the Appellant was a public officer and the various funds were held in trust by the Appellant as a public officer for purposes other than the purposes of government. As such, the legislation is within the power conferred by the Constitution and parliament was

empowered to authorise or require the Respondent to examine and audit records and accounts relating to moneys received or held by any public officer in trust for purposes other than the purposes of government. Thus, the Respondent was under a correlative duty to examine and audit the various funds maintained or administered by the Appellant. On the other hand, the Appellant is under a duty to make the accounts and records of those funds available to the Respondent. The provision in the Audit Act that the "Auditor-General was required to audit the accounts relating to moneys received or held in trust by … any public officer for purposes other than the purposes of government" was not repugnant to or ultra vires the Constitution.

Appeal dismissed.

No cases referred to

A. V. Bale, *Lt. Colonel A Mohammed* and *Major K. Keteca* for the Appellants

P. Knight for the Respondent

[1] Fatiaki P, French and Malcolm JJ. This is an appeal by the Commander of the Republic of Fiji Military Forces (the Commander) and the Attorney-General by a notice of appeal dated 3 December 2003 pursuant to leave granted by the Court of Appeal on 14 November 2003. The appeal is against the judgment of the Court of Appeal dated 26 August 2003 in which it was held that certain funds maintained by the Commander were required to be audited by the Auditor-General of Fiji (the Auditor-General) and that the Auditor-General was entitled to have access to the accounts of those funds for the purposes of the audit.

Outline of factual history

[2] The Court of Appeal summarised its conclusions as follows:

1. Section 167(1) of the Constitution does not bear the restricted meaning contended for by the Commander. Rather it sets out minimum requirements for the Auditor-General.
2. By virtue of section 167(3) of the Constitution, Parliament is authorised to give the Auditor-General further powers and functions.
3. The power given by Parliament to the Auditor-General to examine and audit moneys received or held on trust by a public officer for the purposes other than the purposes of government is within the Constitution.
4. As a result the various funds maintained by the Commander being moneys within the scope of the extended definition of "public moneys" in the Audit Act must be examined and audited by the Auditor-General and for that purpose the accounts and records must be made available by the Commander to the Auditor-General for such examination and audit.
5. It is implicit in the extended definition of "public moneys" in section 2 of the Audit Act that the words "but elating to the public office" appear at the end thereof.

[3] In granting leave to appeal, the Court of Appeal identified three questions for the Supreme Court to consider, being those set out in the notice of appeal dated 3 December 2003. These were:

1. Is the Auditor-General legally required to audit the records and the accounts of the various funds ("the funds") maintained by the Commander of the Republic of Fiji Military Forces ("the Commander") namely the Regimental Fund, the Canteen Fund, the Benevolent Fund, the Health and Life Scheme and the RFMF Welfare Fund or any or more of them?
2. Is the Commander legally required to allow the Auditor-General access for audit purposes to the records and accounts of the funds or any one or more of them?

3. How should the sections of the Audit Act Cap 70 relied upon in the decisions of the High Court and the Court of Appeal be construed given the provisions of section 167(1) and (3) and section 195(2)(e) and (3) of the 1997 Constitution?

[4] The grounds of appeal raise important questions regarding the powers of the Auditor-General in relation to the subject accounts.

[5] The central question in the appeal is whether the Auditor-General is required to audit various funds maintained by the Commander of the RFMF and for that purpose to have access to the accounts of those funds.

[6] The facts are not in dispute. The Commander is appointed by the President of the Republic and Commander in Chief on ministerial advice. For many years, the Commander has maintained certain funds within the military forces under the authority of standing orders which have been promulgated pursuant to ss 66 and 67 of the Republic of Fiji Military Forces Act (Cap 81). Such funds are commonly known within the RFMF as non-public money accounts. The funds are used for a wide variety of purposes. They provide for activities in the military forces for which the government does not provide funds in the annual appropriation of public funds by parliament.

[7] As noted by the Court of Appeal, similar funds are maintained in the military forces of other Commonwealth countries. An example is contained in s 58 of the Defence Act 1971 (NZ). The funds derive their income from different sources, such as voluntary deductions from the pay of service members, voluntary contributions, fund raising and commercial trading. Three examples of such funds were referred to by the Court of Appeal. They were:

(1) The *Regimental Fund* which is for the general welfare of the forces. This fund has as its source the voluntary annual deduction of 1 day's pay from all serving members paid by way of a half-day's pay in the first 6 months and the remaining half in the second 6 months of each year;

(2) The *Canteen Fund* which is for canteen facilities, sports equipment, financial assistance to sport clubs and social functions as well as making small loans to service members. The income of the canteen fund is derived from canteen takings and donations;

(3) The *Benevolent Fund*, which derives its income from fund-raising activities is used for the purpose of financial assistance to servicemen and the dependants of disabled ex-servicemen.

[8] Standing orders and instructions have been made by the Commander concerning the administration of the funds. They specify the responsibilities of the Commander and his subordinate Commanders in respect of the procedures for the administration, management and internal audit of these funds (hereafter referred to collectively as "the various funds").

[9] Until the proceedings in this case, the various funds had not been the subject of audit by the Auditor-General or his predecessors. The present dispute had its origin in 1997. During the inspection and audit by the Auditor-General of the public accounts of the RFMF in that year, he became aware of the existence of the relevant funds. He indicated to the then Commander, Brigadier General EG Ganilau, that he desired to inspect the accounts of the relevant funds. The Commander refused to give permission for the inspection on the ground that these funds were outside the scope of the powers and responsibilities of the Auditor-General.

Proceedings in the High Court

[10] That refusal led to the Auditor-General commencing proceedings in the High Court by way of originating summons. The questions then posed for the determination of the court were only questions 1 and 2 which are set out earlier in these reasons.

[11] The proceedings on the originating summons were heard by Byrne J. In a reserved judgment delivered on 28 January 2000, Byrne J found in favour of the Auditor-General. The decision of the learned judge was based on s 6 of the Audit Act (Cap 70) and the definitions of "*accounting officer*" and "*public moneys*" in that Act. Byrne J concluded that the Commander was a "*public officer*"; the funds which he held in the relevant accounts were "public moneys" under the extended definition of that term in the Audit Act; that as such, the Commander was an "*accounting officer*"; and that, as a result, the Auditor-General was required to audit the funds. Byrne J rejected the submission of the Commander that the extended definition of "*public moneys*" in the Audit Act was ultra vires the Constitution. In the result, Byrne J answered both questions in the affirmative.

The Court of Appeal

[12] In the Court of Appeal, the Commander's case was founded on s 167(1) of the 1997 Constitution in Pt III of Ch 11 under the "*Auditor-General*". Section 166 establishes the office of Auditor-General. Section 167 sets out the functions of the Auditor-General and s 168 makes provision for the manner of his appointment. Section 167 relevantly provides that:

> (1) At least once in every year, the Auditor-General must inspect and audit, and report to the Parliament on:
>
> (a) the public accounts of the State;
>
> (b) the control of public money and public property of the State; and
>
> (c) all transactions with or concerning the public money or public property of the State.
>
> (2) In the report, the Auditor-General must state whether, in his or her opinion:
>
> (a) transactions with or concerning the public money or public property of the State have been authorised by or pursuant to this Constitution or an Act of the Parliament; and
>
> (b) expenditure has been applied to the purpose for which it was authorised.
>
> (3) The Parliament may make further provision in relation to the office of the Auditor-General and may confer further functions and powers on the Auditor-General.
>
> (4) In the performance of his or her duties, the Auditor-General or a person authorised by him or her has access to all records, books, vouchers, stores or other government property in the possession or control of any person or authority.

[13] In the Court of Appeal, it was contended on behalf of the Commander that s 167(1) set out the parameters or limits of the Auditor-General's authority and that s 167 was more specific than the provisions concerning the Auditor-General in the previous national constitutions. On this basis, it was contended in the Court of Appeal that the authority of the Auditor-General was restricted or limited to the inspection, audit of and reporting on, at least once a year, of:

(1) the public accounts of the State;
(2) the control of public money of the State;
(3) the control of public property of the State;
(4) all transactions with or concerning the public money of the State; and
(5) all transactions with or concerning the public property of the State.

[14] It was also contended on behalf of the Appellant in the Court of Appeal and in this court that the terms "*public accounts*", "*public money*" and "*public property*" were not defined in the constitution. "*State*", however, is defined in s 194(1) to mean "the Republic of Fiji Islands". On this basis, it was contended that, in the absence of definitions in the Constitution, the undefined words should be given their plain ordinary meaning, which is to be determined in accordance with the guidance set out in s 3 and, in particular, s 3(1) of the Constitution.

[15] Section 3(1) provides that:

> In the interpretation of a provision of this Constitution:
>
> (a) a construction that would promote the purpose or object underlying the provision, taking into account the spirit of this Constitution as a whole, is to be preferred to a construction that would not promote that purpose or object.

[16] It was contended before the Court of Appeal that the term "*public*" is used in s 167(1) in the sense that it was the opposite of "*private*" and, further, that it meant "*of or concerning the people as a whole*". As to the terms "*accounts*", "*money*" and "*property*", it was contended that they were the "*accounts, money and property*" which belonged to the state, namely, the Republic of Fiji Islands, which would necessarily exclude any private money, accounts and property which constituted the various funds to which we have referred.

[17] It was in this context that the Court of Appeal drew attention to s 167(3) which provides that:

> The Parliament may make further provision in relation to the office of the Auditor-General and may confer further functions and powers on the Auditor-General.

[18] It was submitted on behalf of the Commander in the Court of Appeal that s 167(3) is limited to the supplementation of the powers granted by the Constitution in s 167(1), namely, the power to inspect, audit and report on the five matters previously referred to. Examples were provided by counsel for the Commander in the Court of Appeal, namely, requiring the Auditor-General to carry out all or some of his functions of inspecting, auditing and reporting more than once in the year; giving the Auditor-General power to seize and detain records for the purpose of carrying out the functions set out in s 167(1); authorising the Auditor-General to conduct an inquiry for the purpose of carrying out those functions; and authorising the Auditor-General to report to the Director of Public Prosecutions on matters arising out of such inspection, audit and reporting.

[19] Counsel for the Appellants in the Court of Appeal expressly disavowed a construction of s 167(3) which authorised parliament to go beyond the functions set out in s 167(1) and invest the Auditor-General with additional powers and functions, namely, powers and functions beyond those described in s 167(1). It was submitted that for parliament to do otherwise would be to widen the scope of the Auditor-General's authority in a manner not authorised by the Constitution and would involve an amendment of the Constitution which required parliament to act in accordance with Ch 15 of the Constitution.

[20] In the High Court, the Auditor-General relied upon s 6(1) of the Audit Act and the definitions of "*accounting officer*" and "*public moneys*" in s 2 of the Act. These provisions were the foundation of the argument in the High Court and were the foundation of the argument on behalf of the Auditor-General in the Court of Appeal.

[21] Section 6(1) of the Audit Act provides that:

> The Auditor-General shall, on behalf of Parliament, and in such manner as he deems necessary, examine, inquire into and audit the accounts of all accounting officers.

[22] In s 2 of the Act "*accounting officer*" is defined to include:

> every public officer who is charged with the duty of collecting, receiving or accounting for, or who in fact collects, receives or accounts for any public moneys or who is charged with the duty of disbursing or who does in fact disburse any public moneys …

[23] The term "*public officer*" is not defined in the Audit Act, but is defined in s 2 of the Interpretation Act (Cap 7) as follows:

> "Officer" or "public officer" means a person in the permanent or temporary employment of the government of Fiji …

[24] Before the Court of Appeal, it was common ground that the Commander came within the definition of a "*public officer*" as defined in the Interpretation Act. As the Court of Appeal held, any other view would be an affront to common sense. Their Honours then referred to the definition of "*public moneys*" in s 2 of the Audit Act, namely:

> "Public moneys" means all revenue, loan, trust and other moneys and all stamps, bonds, debentures and other securities whatsoever raised or received by or on account of the government; and for the avoidance of doubt includes moneys received or held on trust by the Public Trustee, the Official Receiver or any public officer for purposes other than the purposes of government.

[25] In the Court of Appeal, two basic contentions were relied upon on behalf of the Auditor-General, namely:

(1) By virtue of s 6(1) of the Audit Act, the Auditor-General is under a duty to examine, inquire into and audit the accounts of all accounting officers; and
(2) An accounting officer by virtue of the definition of that term includes every "public officer" who collects, receives accounts or disburses any "public moneys".

[26] In other words, a person who is a "*public officer*" who deals with or handles "*public moneys*" necessarily becomes an "*accounting officer*".

[27] The next step in the argument of the Auditor-General in the Court of Appeal was that the last words of the definition of the term "*public moneys*" give that expression an extended meaning. In the Court of Appeal, these words were regarded as critical to the case for the Auditor-General.

Those words were:

> … and for the avoidance of doubt *(public moneys)* includes moneys received or held on trust by … any public officer for purposes other than the purposes of government.

[28] The Auditor-General contended in the Court of Appeal and maintained the contention in this court that the Commander is a "*public officer*"; he receives or holds on trust in the various funds money for purposes other than the purposes of government. As a result, the Commander is an "*accounting officer*" in respect of such funds; the accounts of the funds are subject to audit by the Auditor-General; the Auditor-General is under a duty to conduct an audit of those accounts; and that the Commander is under a duty to make the accounts of the funds available for audit.

[29] In the joint judgment in the Court of Appeal, their Honours dealt with the Commander's reply to the Auditor-General's contentions as follows:

> The Commander's response to the Auditor-General's reliance on the extended definition of "public moneys" is that those words are repugnant to the Constitution and ultra vires. This argument did not find favour in the High Court. The Commander repeats that argument in this Court. It rests on the contention that the powers and functions of the Auditor-General are only exercisable in relation to the public accounts of the state, the public money of the state and the public property of the state as prescribed by section 167(1) of the Constitution. This is the restricted construction of section 167(1) referred to earlier. The Commander contends that "moneys received or held on trust by any public officer for the purposes other than the purposes of Government", being the last words of the definition of "public moneys" in the Audit Act — such as the funds in issue — are not "public money" under the Constitution in that they are private moneys which do not belong to the State and therefore fall outside the scope of the Auditor-General's functions as prescribed by section 167(1). Assuming the validity of this proposition, Mr Kalanchini contends that at least since the 1998 Constitution became the Supreme Law of Fiji the last words in the definition of "public moneys" in the Audit Act have been repugnant to and ultra vires the Constitution.

[30] In our opinion, however, the answer to the Commander's argument is to be found in s 167(3) of the Constitution which, as has been seen, provides that parliament may make further provision in relation to the office of the Auditor-General and may confer further functions and powers on the Auditor-General. The Court of Appeal correctly concluded that giving s 167(3) a sensible and common sense construction, it clearly authorised parliament to extend the powers and functions of the Auditor-General beyond those prescribed in s 167(1). It follows that parliament was entitled by the Constitution to extend the powers and functions of the Auditor-General to the moneys described in the last words of the definition of "*public moneys*" in the Audit Act. It follows that the relevant provision was not repugnant to or *ultra vires* the Constitution.

[31] The Court of Appeal rejected the limited construction of s 167(1) contended for on behalf of the Commander saying at p 10 of their reasons:

> We are unable to accept the construction of section 167(1) of the Constitution contended for by the Commander. That restricted construction is not warranted by the words used. Section 167(1) gives the Auditor-General the functions set out in the subsection. The subsection does not, however, expressly limit the functions of the Auditor-General to those stated therein; and in our view such a limitation cannot be implied into the subsection. Rather in our view, section 167(1) sets out a list of minimum requirements for the Auditor-General. Section 167(2) sets out the minimum requirements of the Auditor-General's report to Parliament once a year. Otherwise it does not assist in the construction of s 167(1). Section 167(1) does not preclude the Auditor-General having other functions and powers. That view is supported by section 167(3) which, we note, is not qualified by such words as "in respect of section 167(1)" or other words to the same effect … We do not accept that section 167(3) is restricted to Parliament giving the Auditor-General powers which are only supplemental to those in section 167(1).

[32] The Court of Appeal also pointed out that s 167(3) was a clear and unequivocal authorisation of parliament to:

> … make further provision in relation to the office of the Auditor-General and may confer further functions and powers on the Auditor-General

[33] The Court of Appeal noted that the use of the word "*further*" twice in s 167(3) is significant. As was held in the Court of Appeal, this clearly means "*additional*". The Court of Appeal also held that s 167(3) authorised parliament to add to the duties of the Auditor-General and to invest him with additional functions and powers to carry out those duties. In our opinion, these conclusions were correct.

[34] In our opinion, s 167(3) is sufficient authority for parliament to confer on the Auditor-General power to conduct an audit in respect of "*public moneys*" which by s 2 of the Audit Act includes "*moneys received or held on trust by … any public officer for purposes other than the purposes of government*".

[35] In our opinion, the Commander is clearly a public officer and the various funds to which reference have been made are held in trust by the Commander as a public officer "for purposes other than the purposes of government". Once this point is reached, it follows that the legislation is within the power conferred by the Constitution and parliament was empowered to authorise or require the Auditor-General to examine and audit records and accounts relating to moneys received or held by any public officer on trust for purposes other than the purposes of government. It also follows that the Auditor-General was, as the Court of Appeal held, under a correlative duty to examine and audit the various funds maintained or administered by the Commander and the Commander, for his part, is under a duty to make the accounts and records of those funds available to the Auditor-General.

[36] A fund falling outside the scope of the funds referred to by the Court of Appeal when granting leave clearly would not fall within the scope of the audit, such as a private family trust fund, of which the Commander was the trustee. By contrast, a canteen, sporting, benevolent or like fund for the benefit of members of the military forces or their dependents, of which the Commander was the trustee, would fall within the scope relating to the office of the Commander as a public officer. In this respect, we agree with the implied qualification identified by the Court of Appeal, which would require the relevant fund to be one "*relating to the relevant public office*".

[37] We note in that regard that their Honours in the Court of Appeal commented on p 11 of their reasons that:

> We do not consider that Parliament intended that the Auditor-General should inspect and audit any fund which does not have a purpose related to the public officer and the discharge of that officer's duties and functions in that office. Here in this case the various funds are related to the public officer of the Commander in the discharge of his duties as the head of the armed forces of Fiji. The qualification which we consider must be made does not affect the outcome of this appeal.

[38] In our opinion, the conclusions reached by the Court of Appeal were clearly correct and that the provision in the Audit Act that "the Auditor-General" was required to audit the accounts relating to moneys received or held in trust by … any public officer for purposes other than the purposes of government" was in conformity with and is not contrary to or inconsistent with the provisions of s 167 of the Constitution as referred to in s 195(3) thereof.

[39] It was submitted for the Commander that the Court of Appeal had failed to consider the application of s 195(3) of the Constitution in construing the Audit Act. This was not an argument which had been advanced in the High Court or before the Court of Appeal. It can be seen as simply a revisiting of the proposition that the contested application of the Act to the funds in question was outside the

powers which could be conferred on the Auditor-General pursuant to s 167. It is convenient in dealing with this submission to have regard to the history of the Audit Act and its interaction with the successive Constitutions.

[40] The Audit Act began its existence as an ordinance in 1969 which was made prior to Fiji's independence. With the passing of the Fiji Independence Act 1970 (UK), Her Majesty's government in the United Kingdom had no further responsibility for the government of Fiji as and from 10 October 1970: s 1(1). By Order in Council of 30 September, the Fiji Independence Order 1970 came into operation on 10 October 1970, and continued in effect the existing laws of Fiji as if they had been made in pursuance of the 1970 Constitution of Fiji which was set out as a schedule to the order. The laws so continued were to be construed "*with such modifications, adaptations, qualifications and exceptions as may be necessary to bring them into conformity with the Fiji Independence Act 1970 and this Order*": s 5(1).

[41] Section 126 of the 1970 Constitution created the office of Auditor-General as "*a public office*": s 126(1). It provided, inter alia, for "*the public accounts of Fiji*" to be audited and reported on by the Auditor-General. The 1970 Constitution created no express power in the parliament to legislate for further functions and powers for the Auditor-General. It may be observed, however, that there was nothing in the Constitution to prevent the parliament, in the exercise of its general legislative powers, from conferring additional functions on the Auditor-General provided they were compatible with his constitutional functions conferred directly by s 126. The definition of "*public moneys*" in the Audit Act, as continued by the 1970 Constitution, therefore required no modification, adaptation, qualification or exception to make it compatible with that Constitution.

[42] The 1990 Constitution by s 8(1) also continued existing laws in effect, including the Audit Act "*as if they had been made in pursuance of the constitution" and provided that they "shall be construed with such modifications, adaptations, qualifications and exceptions as may be necessary to bring them into conformity with the constitution and this decree*".

[43] The office of Auditor-General was continued in s 148 which replicated the terms of s 126 of the 1970 Constitution.

[44] The 1997 Constitution repealed the 1990 Constitution: s 195(1). It provided in s 195(2)(e) that:

> All written laws in force in the State (other than the laws referred to in subsection (1)) continue in force as if enacted or made under or pursuant to this Constitution and all other law in the State continues in operation.

[45] This is to be read with s 195(3) which provides:

> Subject to section (2), written laws referred to in paragraph (2)(e) or (f) are to be construed, on and from the commencement of this Constitution, with such modifications and qualifications as are necessary to bring them into conformity with this Constitution.

[46] The Audit Act was thereby continued. There was no requirement for its modification under the previous Constitution in respect of the extended definition of "*public moneys*" which lies at the heart of this appeal. *A fortiori*, there was no requirement for any such modification under the existing Constitution given the express conferral upon parliament of power to give additional functions and powers to the Auditor-General pursuant to s 167(3). The Audit Act falls to be

construed in accordance with its tenor. So far as its provisions relate to the audit of funds of the kind in question in this appeal, they are not required to be modified or qualified by application of s 195(3) of the Constitution.

[47] For these reasons, we are of the opinion that the questions asked should be answered as follows:

Question 1:	Is the Auditor-General legally required to audit the records and the accounts of the various funds ("the funds") maintained by the Commander of the Fund, the Canteen Fund, the Benevolent Fund, the Health and Life Scheme and the RFMF Welfare Fund or any or more of them?
Answer:	Yes.
Question 2:	Is the Commander legally required to allow the Auditor-General access for audit purposes to the records and accounts of the funds or any one or more of them?
Answer:	Yes.

Appeal dismissed.