

(a) is charged with the responsibility of accounting for money received or paid out for or on account of the administration and functioning of the Office; and

(b) must cause the necessary accounting and other related records to be kept.

(2) The financial year of the Office is the period from 1 April to 31 March, except that the first financial year of the Office begins on the date on which this Chapter comes into operation, and ends on 31 March of the following year.

(3) Within five months after the end of each financial year, the Director must prepare financial statements in accordance with established accounting practice, principles and procedures, comprising—

(a) a statement, with suitable and sufficient particulars, reflecting the income and expenditure of the Office during the preceding financial year; and

(b) a balance sheet showing the state of its assets, liabilities and financial position as at the end of that financial year.

(4) The Auditor-General must, in accordance with the Public Audit Act, 2004 (Act No. 25 of 2004), ensure that the financial statements of the Office are audited each year.

Disestablishment and liquidation of Office

17M. (1) The Office may not be disestablished or liquidated except by an Act of Parliament.

(2) In the event of such disestablishment or liquidation, the surplus assets of the Office, if any, accrue to the Agency.

Rules applicable to Ombud

17N. (1) The Minister may make rules, including different rules in respect of different categories of complaints or investigations by the Ombud, regarding—