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THE OFFICIAL GAZETTE 10TH DECEMBER, 2021
LEGAL SUPPLEMENT — C

BILL No. 17 of 2021 *Friday 10th December, 2021*

PARLIAMENT OFFICE
Public Buildings,
Georgetown,
Guyana.

10th December, 2021.

The following Bill which will be introduced in the National Assembly is published for general information.

S.E. Isaacs,
Clerk of the National Assembly.

GUYANA

BILL No. 17 of 2021

THE FISCAL MANAGEMENT AND ACCOUNTABILITY (AMENDMENT) BILL 2021

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.

2. Amendment of section 13 of the Fiscal Management and Accountability Act.

3. Amendment of section 15 of the Fiscal Management and Accountability Act.

4. Amendment of sections 80A and 80B of the Fiscal Management and Accountability Act.

5. Amendment of the Schedule to the Fiscal Management and Accountability Act.

6. Amendment of section 40 of the Audit Act.

A BILL

Intituled

AN ACT to amend the Fiscal Management and Accountability Act and the Audit Act.

A.D. 2021

Enacted by the Parliament of Guyana:-

Short title.
Cap. 73:02
Cap. 73:01

1. This Act, which amends the Fiscal Management and Accountability Act and the Audit Act, may be cited as the Fiscal Management and Accountability (Amendment) Act 2021.

Amendment of section 13 of the Fiscal Management and Accountability Act.

2. Section 13 of the Fiscal Management and Accountability Act is amended as follows-

(a) by inserting in subsection (1) after the word "agencies" the words "and Constitutional Agencies"; and

(b) by deleting in subsection (2)(f) the words "to budget agencies".

Amendment of section 15 of the Fiscal Management and Accountability Act.

3. Section 15 of the Fiscal Management and Accountability Act is amended in paragraph (o) by inserting after the word "17" the words "and copies of the motion referred to in section 80A".

Amendment of sections 80A

4. The Fiscal Management and Accountability Act is amended by the deletion of sections 80A and 80B and the insertion of the following

and 80B of the Fiscal Management and Accountability Act.

sections as sections 80A and 80B-

"Submission and approval of the budget of a Constitutional Agency.

80A. (1) A budget submission shall be prepared for each fiscal year and submitted to the Minister by the public officer responsible for managing the affairs of each Constitutional Agency in accordance with the Budget Circular pertaining to that fiscal year:

Provided that, in the case of the Audit Office, the budget submission shall be made in accordance with section 40(2) of the Audit Act.

Cap. 73:01

(2) The Minister shall review the budget submission of each Constitutional Agency and shall include in the annual budget proposal a lump sum subvention recommended by the Minister for each Constitutional Agency for approval by the National Assembly, along with the disaggregation of the recommended lump sum subvention by expenditure classification in an appendix to the annual estimates.

(3) The annual budget proposal shall include a motion to be moved by the Minister proposing the approval by the National Assembly of the recommended lump sum subvention for each Constitutional Agency.

(4) Any variation of the approved lump sum subvention during the fiscal year shall require a motion to be moved by the Minister in the National Assembly for approval to amend the previously approved lump sum.

Accountability in the execution of the budget of a Constitutional Agency.

80B. (1) Within two weeks of the approval by the National Assembly of the lump sum subvention, the public officer responsible for managing the affairs of each Constitutional Agency shall determine and inform the Ministry of the division of the approved lump sum subvention into monthly allotments at the level of expenditure classification for the purposes of accounting, financial reporting and to ensure accountability.

(2) Without varying, modifying or altering the monthly allotments proposed by each Constitutional Agency, the Ministry shall issue drawing rights to the Constitutional Agencies, subject only to the provisions of subsection (4).

(3) If, at any time during the fiscal year, the public officer responsible for managing the affairs of a Constitutional Agency determines a need to reallocate allotments across months or across expenditure classification, the public officer shall inform the Ministry and the Ministry shall vary, modify or alter the drawing rights accordingly:

Provided that allotments may not be reallocated from current to capital expenditure or vice versa.

(4) If required for purposes of the treasury function under section 8(2) of the Act, the drawing rights for each Constitutional Agency may be subject to the following-

(a) for current expenditure, a cumulative quarterly limit of one-quarter of the total amount approved for the fiscal year; and

(b) for capital expenditure, a cumulative limit

Cap. 73:05

consistent with the execution of the procurement plans prepared and submitted in accordance with the Procurement Act.

(5) If the resolution approving the lump sum subvention for a Constitutional Agency has not come into effect at the beginning of a fiscal year, the provisions of section 36 shall apply *mutatis mutandis*.

(6) For purposes of accountability, Constitutional Agencies shall-

(a) comply with the accounting classifications, systems, procedures and standards required by Part VIII;

(b) be included in the consolidated financial statements prepared under section 73;

(c) comply with the Procurement Act; and

Cap. 73:01

(d) be subject to the Audit Act.".

Amendment of the Schedule to the Fiscal Management and Accountability Act.

5. The Schedule to the Fiscal Management and Accountability Act is amended by the deletion of the following agencies-

"Chambers of the Director of Public Prosecutions
Judicial Service Commission
Public Service Commission
Police Service Commission
Teaching Service Commission
Public Service Appellate Tribunal
Public Procurement Commission
Office of the Ombudsman
Guyana Elections Commission (GECOM)

Parliament Office
Supreme Court of Judicature
Ethnic Relations Commission
Human Rights Commission
Women and Gender Equality Commission
Indigenous Peoples' Commission
Rights of the Child Commission
Office of the Auditor General.".

Amendment of section 40 of the Audit Act. Cap 73:01

6. Section 40 of the Audit Act is amended in subsection (2)(e) by the deletion of the following words "within the allocations of the Parliament Office".

EXPLANATORY MEMORANDUM

This Bill seeks to amend the Fiscal Management and Accountability Act, Cap. 73:02, for the purpose of prescribing the manner in which budgets are approved and withdrawals are made from the Consolidated Fund in respect of Constitutional Agencies.

Clause 2 seeks to amend section 13 of the Fiscal Management and Accountability Act to distinguish Constitutional Agencies as a distinct category of agencies or entities from budget agencies for the purposes of the budget circular.

Clause 3 seeks to amend section 15 of the Fiscal Management and Accountability Act to require an annual budget proposed to include a motion in compliance with articles 218 and 222A of the Constitution.

Clause 4 seeks to amend the Fiscal Management and Accountability Act by the deletion of sections 80A and 80B and the insertion of the new sections 80A and 80B. In accordance with article 222A of the Constitution, the amendment seeks to provide a process for the submission and approval of the budgets of Constitutional Agencies; additionally, to ensure accountability, the amendment sets out the practice and procedure to which these Constitutional Agencies must conform in the management of their subventions for the efficient discharge their functions.

Clause 5 seeks to amend the Schedule to the Fiscal Management and Accountability Act by removing the named budget agencies.

Clause 6 seeks to amend section 40(e) of the Audit Act to provide for the presentation of the Audit Office budget.



Dr. the Hon. Ashni K. Singh, M.P.

Senior Minister in the Office of the President

with Responsibility for Finance.