

BRITISH GUIANA

ORDER

MADE UNDER

THE GUYANA INDEPENDENCE ORDER 1966

UNDER SECTION 5 (4) OF THE GUYANA INDEPENDENCE ORDER 1966, AND BY VIRTUE AND IN EXERCISE OF ALL OTHER POWERS ENABLING HIM IN THAT BEHALF, IT IS HEREBY ORDERED BY THE GOVERNOR AS FOLLOWS —

1. This Order may be cited as the Guyana Independence (Adaptation and Modification of Laws) (Finance) Order, 1966, and shall come into operation on the 26th May, 1966. Citation and commencement.

2. In this Order — Interpretation.
 “enactment” includes any rule, regulation or instrument issued pursuant to a statutory power, but does not include any Act of Parliament of the United Kingdom or any Order of Her Majesty in Council.

3. Every reference in any enactment to the general revenue or the revenues shall, unless the context otherwise requires, be construed in relation to any time after the 25th May, 1966, as a reference to the Consolidated Fund. Adaptation of laws.

4. The enactments referred to in the first column of the schedule to this Order are hereby amended in the manner specified in the second column of that schedule. Amendment of laws.

SCHEDULE

Enactments

Amendments

- | Enactments | Amendments |
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| The Financial Administration and Audit Ordinance, 1961. | (a) In section 2 (1)—
(i) the word “Act” shall be substituted for the word “Ordinance” appearing at the end of the definition of the expression “accounting officer”;
(ii) in the definition of the expression “Appropriation Ordinance”, the word “Act” shall be substituted for the word “Ordinance” wherever it appears;
(iii) the word “Parliament” shall be substituted for the words “the Legislature” in the definition of the word “revenue”;
(iv) insert after the word “appropriation” at the end of the definition of the word “revenue” the words “, including the proceeds of all loans raised”;
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- (v) the definition of the expression "the revenues" shall be deleted.
- (b) The following subsection shall be inserted as subsection (3) of section 2 —
- “(3) References by this Ordinance to the Consolidated Fund include the growing produce thereof.”
- (c) In section 5(2), the word "National" shall be substituted for the word "Legislative".
- (d) In section 6(2) —
- (i) the word "Act" shall be substituted for the word "Ordinance" appearing after the word "Appropriation";
- (ii) the word "National" shall be substituted for the word "Legislative".
- (e) The following subsections shall be substituted for subsections (1) and (2) of section 7 —
- “(1) In respect of each financial year and as soon as possible after the close of such financial year, the Minister shall lay the following statements in the National Assembly —
- (a) a statement of the receipts and payments of the Consolidated Fund, certified by the Director of Audit;
- (b) a statement of the revenue actually paid into the Consolidated Fund as compared with the estimates of revenue;
- (c) a statement of the expenditure from the Consolidated Fund as compared with the estimates of expenditure;
- (d) a statement of the public debt;
- (e) a statement of the outstanding loans or credits guaranteed by the Government;
- (f) a statement of all outstanding loans and advances made from the Consolidated Fund.
- (2) In respect of each financial year and within a period of four months after the close of such financial year —
- (a) the Accountant General shall prepare, sign and transmit to the Director of Audit statements showing —
- (i) the expenditure in respect of those services which by law are directly charged upon the Consolidated Fund;
- (ii) the receipts and payments of the Contingencies Fund;

- (iii) the balances held on deposit by him at the close of the financial year, and the outstanding advances made in pursuance of section 17 of this Ordinance;
 - (iv) the current assets and liabilities of the Government;
- (b) accounting officers shall prepare, sign and transmit to the Minister and the Director of Audit in such manner as the Minister may approve appropriation accounts in respect of the votes for which they were responsible;
- (c) principal receivers of revenue shall prepare, sign and transmit to the Minister and the Director of Audit statements of their receipts and disbursements in such form as the Minister may direct;
- (d) any officer administering a fund to which moneys have been appropriated by Parliament shall prepare, sign and transmit to the Director of Audit financial statements in respect of such fund in such form as the Minister may from time to time direct."
- (f) In section 7 (3), the words "the National Assembly" shall be substituted for the words "both chambers of the Legislature".
- (g) In section 7 (4), the word "four" shall be substituted for the word "six".
- (h) Section 11 shall be amended in the following respects —
- (i) in subsection (1), substitute the words "appropriate authority" for the word "Governor" appearing before the word "within";
 - (ii) in the proviso to subsection (1), substitute the words "appropriate authority" for the words and commas "Governor, acting in his discretion,";
 - (iii) in subsection (2), substitute the words "it, the appropriate authority" for the words "him, the Governor";
 - (iv) in subsection (3) substitute the words "appropriate authority" for the word "Governor";
 - (v) the following subsection shall be substituted for subsection (4) —
 - "(4) For the purposes of this section, "the appropriate authority" means —

Enactments

Amendments

No. 24 of
1966.

- (a) the Judicial Service Commission, where the person seeking authorisation to appeal or the appellant, as the case may be, was appointed under article 94 of the Constitution of Guyana;
 - (b) the Police Service Commission, where the person seeking authorisation to make an appeal or the appellant, as the case may be, was appointed under article 107 or 108 of the Constitution of Guyana;
 - (c) the Commissions Board established by section 14 of the Defence Ordinance, 1966, in the case of an officer or soldier of the Guyana Defence Force; and
 - (d) the Public Service Commission, in every other case.”
- (i) Section 13 shall be amended in the following respects —
- (i) in subsection (2), the word “withdrawal” shall be substituted for the word “disbursement”;
 - (ii) by the addition of the following subsection as subsection (4) —
- “(4) Money at the credit of the Consolidated Fund shall be kept in an account styled the “Accountant General for the Consolidated Fund” (hereinafter referred to as the Consolidated Fund Account) as such bank or banks as the Minister may approve.”
- (j) The following sections shall be inserted immediately after section 13 as sections 13A and 13B respectively —

“Consolidated
Fund to be
kept in two
accounts.

13A. There shall be kept by the Accountant General in respect of the Consolidated Fund two separate accounts as follows —

- (a) an account to be called the Consolidated Fund Current Account in which shall be recorded all deposits into and withdrawals from the Consolidated Fund for application towards defraying current expenditure; and
- (b) an account to be called the

Consolidated Fund Capital Account in which shall be recorded all deposits into and withdrawals from the Consolidated Fund for application towards defraying capital expenditure.

Fluctuation in value of investments of the Consolidated Fund.

13B.(1) The Accountant General shall in each year value any securities forming part of the Consolidated Fund by assigning thereto the mean market price of such securities at the close of business on the last day in the preceding financial year.

(2) Any appreciation or depreciation arising from the valuation of such securities, together with any profits or losses arising from the sale or redemption of such securities shall be credited or debited direct to the Consolidated Fund, and shall be shown as an addition to or deduction from the opening balance of the Consolidated Fund in the annual statement of assets and liabilities mentioned in section 7 of this Ordinance."

(k) In section 14 --

(i) the words "Consolidated Fund Account" shall be substituted for the word "revenues" wherever it appears;

(ii) the following paragraph shall be substituted for paragraph (b) of the proviso —

"(b) principal receivers of revenue may defray out of revenue collected by them, payments authorised by departments in accordance with any law or regulation, but the amount of the revenue so expended shall be recovered from the departments concerned and paid into the Consolidated Fund Account."

(l) The following section shall be substituted for section 15 —

"Withdrawal of sums from the Consolidated Fund.

15. No sums shall be withdrawn from the Consolidated Fund except under the authority of a warrant addressed to the Accountant General under the hand of the Minister."

(m) The following sections shall be inserted immediately after section 15 as sections 15A, 15B and 15C respectively —

“Authorising
of withdraw-
als from
Consolidated
Fund
accounts.

15A.(1) When issues from the Consolidated Fund have been authorised, the Director of Audit shall from time to time on the requisition of the Accountant General authenticate orders issued by the Accountant General for the withdrawal of funds from the Consolidated Fund Account so long as the sums requisitioned for the various services do not in the aggregate exceed the respective sums authorised for those services.

(2) Every order so authenticated by the Director of Audit shall be in the prescribed form and shall be the necessary authority to the bank designated therein to issue from the Consolidated Fund Account the amount specified to be paid to such other bank account as the said order may direct.

Issues from
Consolidated
Fund Account
to be paid
into bank
accounts.

15B.(1) All moneys withdrawn from the Consolidated Fund Account shall be paid into such other bank account or accounts as the Minister may direct; but such sums shall be carried in the books of the officers responsible for such accounts to the credit of the respective services for which the same may be issued as specified in the aforesaid requisition.

(2) With a view to economising the public balances the Minister shall restrict the sums to be withdrawn from the Consolidated Fund to the credit of such officers to such total sums as he may consider necessary for conducting the current payments for the public service entrusted to such officers, and the said officers may consider the sums so transferred to their accounts as constituting part of their general drawing balance applicable to the payment of all services for which they are accountable:

Provided that this subsection shall not be construed to empower the Minister or any other authority to direct the payment, by any such officer, of expenditure not sanctioned by any law whereby services are or may be charged on the Consolidated Fund, or by resolution of the National Assembly or by any Appropriation Act.

Bank
returns.

15C. Statements showing payments into and issues from the Consolidated Fund Account shall be rendered by every bank at which such an account is maintained to the Accountant General and to the Director of Audit at such intervals and in such form as the Minister may direct."

(n) The following section shall be substituted for section 17 —

¹Treasury
Deposits.

17.(1) There shall be a Deposits Fund into which shall be paid pending repayment or application to the purposes for which they were deposited —

- (a) the balances held on deposit in respect of any special funds established by law or otherwise or of any other deposits (other than trust funds or the balances of the Consolidated Fund);
- (b) notwithstanding the provisions of the preceding paragraph, such amounts, not exceeding the sums not required for early withdrawal, as the Minister authorises to be issued from the Consolidated Fund.

(2) The Minister may authorise the making of advances from the Deposits Fund not exceeding in the aggregate eight million dollars, or such greater sum as the National Assembly may by resolution direct, from the said Fund —

Enactments

Amendments

- (a) on behalf of, and recoverable from other Governments;
- (b) to officers where such advances are in the public interest, and for the purposes of this subparagraph "officer" shall be construed to include the holder of any office established by or under the Constitution of Guyana notwithstanding that he be not a person in the employ of the Government; and
- (c) to, or on account of trusts or other funds administered by the Government, or to, or on behalf of, statutory bodies, public authorities or institutions where such advances are in the public interest and are recoverable within a period not exceeding twelve months after the close of the financial year in which such advances are made."

(o) The following section shall be substituted for section 18 —

"Issue of moneys before promulgation of Appropriation Act.

18.(1) It shall be lawful for the Minister to issue warrants for the withdrawal from the Consolidated Fund of such sums as may be necessary for the carrying on of the services of the Government until the expiration of three months from the beginning of a financial year or the coming into operation of the Act authorising the appropriation for the ensuing financial year, whichever is the earlier:

Provided that no expenditure shall be deemed to be authorised by any such warrant in respect of any service for which no provision had been made during the previous financial year or if

it exceeds one-fourth of the amount provided for that service in the previous financial year unless the National Assembly by resolution specifically authorises such expenditure.

(2) All sums withdrawn in pursuance of warrants issued under subsection (1) of this section shall be deemed to have been issued in anticipation of grants of Parliament in an Appropriation Act for the financial year in which the sums were issued and upon the commencement of such Act the said warrants shall cease to have effect and issues thereunder shall be deemed to have been made for the purposes of such Act and shall be accounted for in accordance with the provisions thereof."

(p) The following section shall be substituted for section 19 —

"Establishment of Contingencies Fund.

19.(1) In order to defray unforeseen and urgent expenditure for which no other provision exists, the Minister may establish a Contingencies Fund by issues from the Consolidated Fund not exceeding in the aggregate five hundred thousand dollars or such greater sum as the National Assembly may approve.

(2) If the Minister is satisfied that —

- (a) certain expenditure is likely to be incurred in a financial year upon a service —
 - (i) thereby causing an excess on the sum provided for that service by the Appropriation Act for that year; or
 - (ii) which being in respect of a new service was not provided for by the Appropriation Act relating to that year; and

Enactments

Amendments

(b) the circumstances are such that the expenditure cannot without injury to the public interest be postponed until adequate provision is made by Parliament, †

the Minister may authorise such expenditure to be met by an advance from the Contingencies Fund.

(3) Supplementary estimates of such expenditure shall be submitted for the approval of the National Assembly as soon as possible. When the supplementary estimates have been approved, and pending the provision for such services under appropriate heads by an Appropriation Act, issues from the Consolidated Fund may be made accordingly and the sums advanced from the Contingencies Fund repaid out of the said issues.

(4) Unless the Minister otherwise determines the balance of the Contingencies Fund shall not be paid into the Consolidated Fund at the close of each financial year.”

- (q) In section 20(2)(c), the word “Parliament” shall be substituted for the words “the Legislature”.
- (r) In section 23(1), the word “National” shall be substituted for the word “Legislative”.
- (s) In section 23(2) —
- (i) the word “enactment” shall be substituted for the word “Ordinance” appearing after the word “other”;
 - (ii) the word “Parliament” shall be substituted for the words “the Legislature”.
- (t) In section 27 —
- (i) the word “National” shall be substituted for the word “Legislative” in subsection (1);
 - (ii) the word “enactment” shall be substituted for the word “Ordinance” in subsection (1);
 - (iii) the words “the National Assembly” shall be substituted for the words “both chambers of the Legislature” in subsection (2) wherever they appear.

Enactments

Amendments

(u) In section 30 —

(i) the word "Act" shall be substituted for the word "Ordinance";

(ii) the full stop at the end of the section shall be deleted and the following added after the word "year" —

"and except as otherwise provided in this Ordinance, unexpended balances of any moneys issued from the Consolidated Fund shall be surrendered to the Consolidated Fund."

(v) The following sections shall be inserted immediately after section 30 as sections 30A and 30B —

"Other
Funds.

30A. Whenever moneys are appropriated by Parliament to establish funds for any purpose, unless the Minister otherwise directs, neither the receipts, earnings or accruals of funds so established nor the balance of such funds at the close of each financial year shall be paid into the Consolidated Fund but shall be retained for the purposes of such funds.

Erroneous
payments.

30B. Notwithstanding anything to the contrary contained in this Ordinance the Minister may, with the concurrence of the Director of Audit, authorise withdrawals from the Consolidated Fund Account of such sums as may be required to repay or adjust amounts erroneously paid into the Consolidated Fund Account."

(w) The following section shall be inserted as section 33 —

"Transi-
tional.

33:(1) There shall be credited to the Consolidated Fund the amount standing to the credit of the General Revenue Balance Account immediately prior to the 26th May, 1966.

No. 21 of
1966.

(2) The Appropriation Ordinance, 1966, shall, after the 25th May, 1966, have effect as the Appropriation Act for 1966."

The Development Fund
Ordinance, 1954.

(a) In the Long Title —

(i) the words "provide for the establishment of a Development Fund for the carrying out"

Enactments**Amendments**

shall be deleted, and the words "regulate the financing" substituted therefor;

- (ii) the word "Guyana" shall be substituted for the words "the Colony".
- (b) The word "Fund" shall be deleted from section 1.
- (c) Sections 2, 3, 4, 5 and 6 shall be deleted, and the following sections inserted as sections 2 and 3 respectively —

"The Consolidated Capital Account.

2. The Consolidated Fund Capital Account shall take account of —

- (a) sums received by the Government, from time to time, as grants or contributions for the purpose of works of development in Guyana; and
- (b) sums accruing from any loan raised by or on behalf of the Government under the authority of any law for the purpose of works of development in Guyana.

Transfer of moneys to the Consolidated Fund.

3. There shall be credited to the Consolidated Fund the amount standing to the credit of the Development Fund immediately prior to the 26th May, 1966."

Ordered this 25th day of May, 1966.

RICHARD E. LUYT,
Governor.