

**BILL No. 3 of 2015**

*Thursday 18<sup>th</sup> June, 2015*

PARLIAMENT OFFICE  
Public Buildings,  
Georgetown,  
Guyana.

18<sup>th</sup> June, 2015.

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

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



**BILL No. 3 of 2015**

**FISCAL MANAGEMENT AND ACCOUNTABILITY (AMENDMENT)  
BILL 2015**

**ARRANGEMENT OF SECTIONS**

**SECTION**

1. Short title.
2. Amendment of Section 54(1) of the Principal Act.
3. Amendment of the Principal Act.
4. Amendment of Schedule to the Principal Act.

**A BILL**

**Intituled**

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

A.D. 2015

Enacted by the Parliament of Guyana:-

Short title.  
Cap. 73:02

1. This Act which amends the Fiscal Management and Accountability Act may be cited as the Fiscal Management and Accountability (Amendment) Act 2015.

Amendment of  
section 54(1) of  
the Principal Act.

2. Section 54(1) of the Principal Act is amended by the insertion immediately after the words "statutory expenditures" of the words "or allocations to Constitutional Agencies".

Amendment of  
the Principal Act.

3. The Principal Act is amended as follows –  
(a) by the insertion immediately after section 80 of the following heading and section –

**"Part XIII A**

Application of  
section 80 to  
Constitutional  
Agencies.

80A. Section 80 shall apply to the Constitutional Agencies except as otherwise provided by the law establishing the Agency."

(b) By the insertion of the following sections as sections 80B, 80C and 80D –

"Budget proposal.

80B. (1) The public officer responsible for managing the affairs of an Agency or such other person designated by the appropriate authority for

that purpose, shall submit budget proposals to the Clerk of the National Assembly (copied to the Speaker of the National Assembly and the Minister of Finance) who shall ensure that those proposals are submitted as presented and in the case of the Audit Office, the budget shall be submitted to Parliament through the Chairperson of the Public Accounts Committee.

(2) The Minister of Finance shall submit to the National Assembly the Minister's comments on the annual budget of a Constitutional Agency, including recommendations in sufficient time to enable consideration by the Assembly and those recommendations shall be limited to the overall request rather than line items.

(3) The submission shall be made in accordance with section 79(1) and prior to the commencement of the fiscal or calendar year, as the case may be, for the approval of the National Assembly.

(4) The format of the annual budget of the Constitutional Agencies shall be as determined by the Head of each Agency in consultation with the Minister of Finance.

(5) Detailed budgets and appropriations shall be reflected in the Annual Estimates together with detailed Estimates of Revenues and Expenditures

of the Constitutional Agencies.

(6) Notwithstanding the provisions of subsection (5) and consistent with Article 222A of the Constitution, the annual budget appropriation for the Constitutional Agencies shall be included in the Estimates of the Public Sector as Subventions to Constitutional Agencies (similar to those for Subsidies to Local Organisations) reflecting the following for each Agency: Programme and Agency Description, Budget for the Previous Year and Budget for the Current Year.

(7) The annual budget of a Constitutional Agency approved by the National Assembly shall not be altered without the prior approval of the National Assembly.

(8) The appropriation of a Constitutional Agency approved by the National Assembly shall be disbursed as a lump sum by the end of the month following the month in which the appropriation is approved.

Annual reports and  
audit.

80C. Annual Reports and Audited Financial Statements shall be prepared and presented as required by section 80 for Statutory Bodies and references to the Minister shall be construed for the purpose as references to the official in charge of the Constitutional Agency.”.

(c) by the insertion immediately after section 85 of the following section  
as section 85A –

“Application of  
Act to Minister.

85A. The Principal Act shall apply *mutatis mutandis* to a Minister as it applies to an official.”.

Amendment  
of Schedule to  
the Principal  
Act.

4. The Schedule to the Principal Act is amended by the deletion of  
the following entities –

The Public Service Commission

The Police Service Commission

Teaching Service Commission

The Public Service Appellate Tribunal

The Supreme Court of Judicature

The Office of the Ombudsman

The Parliament Office

The Guyana Elections Commission.



## EXPLANATORY MEMORANDUM

This Bill seeks to amend the Fiscal Management and Accountability Act, Cap. 73:02, (i) to extend the application of the Act to the responsible Minister and (ii) to establish the financial independence of certain Constitutional entities, including Service Commissions principally, to specifically allow for lump sum payments to be made to these Agencies and to free them from the automatic obligations of Budgetary Agencies and the discretionary powers exercised by the Minister of Finance over Budgetary Agencies, which obligations compromise their independence which they are intended to have as contemplated by the Constitution.

The Bill also seeks to amend the Schedule to the Fiscal Management and Accountability Act to ensure its consistency with the spirit and letter of the Constitution with regard to the independence of the listed entities and the relevant motions adopted by the National Assembly (Resolution No 11 of 2012) with regard to the financial autonomy of the above-mentioned Constitutional entities.



**Winston Jordan**

**Minister of Finance**