



BELIZE

**FINANCE AND AUDIT ACT
CHAPTER 15**

REVISED EDITION 2000
SHOWING THE LAW AS AT 31ST DECEMBER, 2000

This is a revised edition of the law, prepared by the Law Revision Commissioner under the authority of the Law Revision Act, Chapter 3 of the Laws of Belize, Revised Edition 1980 - 1990.

This edition contains a consolidation of the following laws-

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ARRANGEMENT OF SECTIONS

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FINANCE AND AUDIT ACT

5

Amendments in force as at 31st December, 2000.



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CHAPTER 15

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CHAPTER 15

FINANCE AND AUDIT

[1st May, 1979]

CAP. 5,
R. E. 1980-1990.
10 of 1972.
Commencement
G. N. 827 of
1979.

PART I

Preliminary

1. This Act may be cited as the Finance and Audit Act.

Short title.

2.-(1) In this Act, unless the context otherwise requires:-

Interpretation.

“accounting officer” means the public officer charged under Financial Orders with the responsibility of controlling the various votes of the Estimates, as listed in the Estimates;

“Financial Orders and Stores Orders” means the Financial Orders and Stores Orders issued from time to time by the Minister under the provisions of section 23 and includes the Financial Orders and Stores Orders continued in force by section 3;

“financial year” means the twelve months ending on 31st March in any year;

“Minister” means the Minister for the time being responsible for finance;

CAP. 4.

“Constitution” means the Belize Constitution;

“public moneys” includes-

- (a) all revenues or other moneys raised or received for the purposes of the Government of Belize;
- (b) any other moneys or funds held, whether temporarily or otherwise, by any public officer in his official capacity either alone or jointly with any other person, whether a public officer or not;

“Special Fund” means a fund established by or under section 10;

“statutory expenditure” means expenditure charged by any provision of this Act or of any other Act for the time being in force on the Consolidated Revenue Fund or other public funds of Belize.

(2) References in this Act to a department include references to a Ministry.

(3) References in any law, in whatever terms, to the “General Revenue” and to its variations and cognate expressions shall be deemed to be references to the Consolidated Revenue Fund.

3. Financial Orders and Stores Orders issued under the authority of the Minister in operation immediately before the commencement of this Act shall have effect after such commencement as if they had been made under section 23, but shall be construed with such modifications, adaptations, qualifications and exceptions as may be necessary to bring them into conformity with this Act or with the Constitution.

Continuation of existing Financial Orders and Stores Orders.

CAP. 4.

PART II

Finance

4.-(1) All revenue or other moneys raised or received by Belize (not being revenues or other moneys payable under the Constitution or any other law, in some other public fund established for a specific purpose) shall be paid into and form one Consolidated Revenue Fund.

Consolidated Revenue Fund.

CAP. 4.

(2) No moneys shall be withdrawn from the Consolidated Revenue Fund or other public funds of Belize except upon the authority of a warrant under the hand of the Minister or under the hand of some person authorised by him in writing. No such warrant shall be issued for the purpose of meeting any expenditure other than statutory expenditure unless that expenditure has been authorised by an Appropriation Act for the financial year during which the withdrawal is to take place or except in accordance with any of the subsequent provisions of this Act.

(3) Subject to the provisions of subsection (4) money at the credit of the Consolidated Revenue Fund shall, except for day-to-day cash requirements, be kept in an account at such bank or banks as the Minister may approve.

(4) Moneys standing to the credit of the Consolidated Revenue Fund may be invested with a bank or banks either at call or subject to notice, or with the Joint Consolidated Fund administered by the Crown Agents, or in any of the investments authorised by law for the investment of trustee funds.

Such investments together with any interest received therefrom shall form part of the Consolidated Revenue Fund.

Issue of money before passing of Appropriation Act.

5. If the Appropriation Act for any financial year has not come into operation by the beginning of that financial year, the Minister may by warrant under his hand authorise the withdrawal from the Consolidated Revenue Fund of moneys to meet such expenditure as may be necessary to carry on the services of the Government until the expiration of four months from the beginning of that financial year, or the coming into operation of that Appropriation Act, whichever is the earlier:

Provided that-

- (a) no expenditure upon any service for which no provision has been made in an Act in force during the previous financial year shall be deemed to be authorised by this section; and
- (b) the expenditure so authorised for any service shall not exceed one-third of the amount voted for that service in the previous year; and
- (c) all moneys withdrawn from the Consolidated Revenue Fund in pursuance of the said warrants shall be deemed to have been issued in anticipation of grants being made by the National Assembly in the Appropriation Act for the financial year in which the withdrawal took place, and on the coming into operation of such Act the warrant shall cease to have effect, and withdrawals thereunder shall be deemed to have been made for the purposes of such Act and shall be accounted for accordingly.

Special Warrants.

6.-(1) If the Minister is satisfied that there has arisen an urgent and unforeseen need for expenditure which-

- (a) being in respect of a new service is not provided for in any Act, or
- (b) will result in an excess of the sum provided for that service in any Act,

and which cannot without serious injury to the public interest be postponed until the next meeting of the House of Representatives called for consideration of supplementary estimates, he may by special warrant under his hand and in anticipation of grants being made by the National Assembly authorise the issue of moneys from the Consolidated Revenue Fund in such amounts as may be necessary to meet that need.

(2) Each Special Warrant shall specify under which Heads and Subheads of the expenditure estimates the expenditure authorised shall be recorded and such expenditure shall be accounted for in the same manner as if it had been authorised by an Appropriation Act.

(3) All authorisations by Special Warrant shall be reported to the House of Representatives at its next meeting; and at the next meeting of the House of Representatives called for supplementary estimates the Minister shall ask the House to confirm the appropriation from the Consolidated Revenue Fund by enactment of a supplementary Appropriation Act.

(4) Authorisations by Special Warrant which have not been confirmed by the enactment of a supplementary Appropriation Act shall not at any time exceed in the aggregate an amount equivalent to five *per centum* of the amount voted for the respective head of the approved expenditure estimates for the year, or the sum of twenty thousand dollars in the case of a new service.

7.-(1) The Ministry may, by advance warrant, authorise the issue from the Consolidated Revenue Fund and other public funds of Belize of advances- Advances.

- (a) on behalf of, and recoverable from, other Governments;
- (b) to or on account of trust or other funds administered by the Government, or to, or on behalf of, public bodies or institutions or individuals, 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;
- (c) to members of the National Assembly for the purpose of meeting conference expenses abroad subject to advances being repaid immediately on return, and for the purpose of purchasing motor vehicles under terms and conditions approved by the Minister;
- (d) to public officers for the purposes and under the conditions set out in the Public Service Regulations for the time being in force or Financial Orders.

(2) The total advances under paragraphs (c) and (d) of subsection (1) shall not after repayments have been deducted exceed at any time five hundred thousand dollars without the prior approval of the National Assembly.

Temporary loans
to Government.

8.-(1) The House of Representatives may from time to time by resolution authorise the Minister to borrow, by means of advances from a bank (or from the Crown Agents) or from any public institution, money to an amount not exceeding in the aggregate the sum specified in that behalf in the resolution, to meet current requirements:

Provided that the resolution shall not have effect for any period exceeding twelve months.

(2) The principal and interest of all the advances shall be charged on the Consolidated Revenue Fund.

(3) Where, by resolution in accordance with this section or in pursuance of any Act, power to borrow money by means of advances or from the Crown Agents or from any public institution is conferred on the Minister the power may be exercised by means of a fluctuating overdraft.

9.-(1) Subject to the provisions of sections 10 and 11, any moneys, not being Deposits. moneys raised or received for the purposes of the Government of Belize, which may be deposited with the Accountant General or other public officer authorised to receive such deposits by the Accountant General or by Financial Orders or the Public Service Regulations for the time being in force (such moneys being hereinafter referred to as deposits), shall not form part of the Consolidated Revenue Fund and shall not be applied in any way for the purposes of Belize except as provided in this section.

(2) Deposits shall be kept in a special account or accounts with the Accountant General, or may be invested in like manner to that permitted by section 4 in respect of the Consolidated Revenue Fund, or may be used to finance temporary advances.

(3) Any interest on dividend received in respect of any deposit shall be credited to the Consolidated Revenue Fund for the public purposes of Belize.

(4) Any deposit which is unclaimed for five years shall be credited to the Consolidated Revenue Fund for the public purposes of Belize:

Provided that if any person entitled thereto subsequently proves to the satisfaction of the Accountant General his claim to such deposit, the deposit may be refunded to him.

(5) Subject to the provisions of this section, the Accountant General is hereby authorised to administer and, in appropriate cases, to refund deposits to those who may be entitled to them.

Special Funds. 10.-(1) The proceeds of any loan raised under an Act which specifies the purposes to which the loan is appropriated and applied, shall be paid into a Special Fund to be established by the Accountant General in respect of that loan.

First Schedule. (2) The funds specified in the First Schedule are hereby established as Special Funds. The Minister may by order published in the *Gazette* from time to time establish additional Special Funds which shall thereby be deemed to be included in the First Schedule; or may in like manner remove a fund from the list specified in the First Schedule which fund shall thereby cease to be a Special Fund.

First Schedule.
First Schedule.

(3) Special Funds shall not form part of the Consolidated Revenue Fund and shall be kept in separate accounts with the Accountant General.

(4) A Special Fund shall be administered in the manner provided by the law, or trust instrument, creating it or which relates to it:

Provided that in the absence of any law or trust instrument, or if the better carrying out of such law or trust instrument so requires the Minister shall by regulation provide for the administration of the Special Fund, or for the better administration of the Special Fund as the case may be.

(5) Subject to the provisions of this section and of any other Act for the time being in force, Special Funds may be invested in like manner to that permitted by section 4 (4) in respect of the Consolidated Revenue Fund.

(6) Any interest or dividend received in respect of any Special Fund shall be credited to the account of that Special Fund and shall become in

all respects part of that Special Fund.

11.-(1) There is hereby established a fund to be known as the Development Fund. Development Fund.

(2) The Development Fund shall consist of the following moneys-

(a) such moneys as may be appropriated for the purpose by law;

(b) grants or loans to Government for development purposes by any other government, body or person;

(c) moneys received from the proceeds of loans raised for the purpose;

(d) moneys received by way of interest or dividend on any investment or loan of any moneys belonging to the Development Fund;

(e) moneys earned by or received in reimbursement of any project financed wholly or in part from the Development Fund.

(3) The Development Fund shall not form part of the Consolidated Revenue Fund and shall be kept in a separate account with the Accountant General.

(4) The Development Fund shall be operated in accordance with the rules set out in the Second Schedule. Second Schedule.

(5) The rules set out in the Second Schedule may be amended by the Minister from time to time by notice published in the *Gazette*: Second Schedule.

Provided that the House of Representatives shall first by resolution approve any such amendment.

(6) Subject to the provisions of this section and of any other law for the time being in force, moneys held for the Development Fund which are not required for immediate use for development purposes may be invested in like manner to that permitted by section 4 (4) in respect of the Consolidated Revenue Fund.

PART III

Audit and Accounts

Powers of
auditors.

12. Anything which under the authority of this Act or of any other law, may be done by the Auditor General, other than the certifying of and reporting on accounts for the National Assembly, may be done by any officer of his staff authorised thereto by him.

Duties of
Auditor General.

13.-(1) The Auditor General shall, on behalf of the National Assembly, and in such manner as he deems necessary, audit the accounts of all accounting officers and of all persons entrusted with the collection, receipt, custody, issue or payment of public moneys, or with the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property of any kind whatsoever and shall also ascertain whether-

- (a) all reasonable precautions have been taken to safeguard the collection of public moneys and that the Acts, directions and instructions relating thereto have been duly observed;
- (b) all public moneys disbursed have been expended and applied under proper authority and for the purpose or purposes intended by such authority; and

(c) all reasonable precautions have been taken to safeguard the receipt, custody, issue and proper use of Government property, including stamps, securities and stores, and that the regulations, instructions and directions relating thereto have been duly observed.

(2) The Auditor General shall not be required to undertake any examination of accounts partaking of the nature of a pre-audit which involves acceptance by him of responsibility which would preclude him from full criticism of any accounting transaction after such transactions have been duly recorded.

(3) The Auditor General shall not be required to undertake any duties outside those appertaining to his post, if he considers that such duties are incompatible with the responsibilities of his office.

14.-(1) In exercise of his duties under this Act the Auditor General may-

Powers of Auditor General.

- (a) call upon any public officer for any explanations and information he may require in order to enable him to discharge his duties;
- (b) authorise any public officer to conduct on his behalf any inquiry, examination of audit and such officer shall report thereon to the Auditor General;
- (c) without payment of any fee, cause search to be made in and extracts to be taken from any book, document or record in any public office;
- (d) lay before the Attorney General a case in writing as to any question regarding the interpretation of any law concerning the powers of the Auditor General or the discharge of his

duties, and the Attorney General shall give a written opinion upon such case.

(2) In the exercise of his duties under this Act the Auditor General or any person duly authorised thereto by him shall have access to all books, vouchers, documents, cash, stamps, securities, stores or other Government property of any kind whatsoever in the possession of any public officer.

(3) In the exercise of his duties under this Act the Auditor General shall not be subject to the direction or control of any other person or authority.

Frauds, losses,
etc.

15. If at any time it appears to the Auditor General that any fraud, or serious loss or serious irregularity has occurred in the receipt, custody or expenditure of public moneys or in the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other Government property of any kind whatsoever, or in the accounting for the same, he shall immediately bring the matter to the notice of the Minister.

Annual
accounts.

16.-(1) Within a period of six months after the close of each financial year the Accountant General shall sign and submit to the Auditor General accounts showing fully the financial position of the Consolidated Revenue Fund and other public funds of Belize on the last day of such financial year.

(2) Notwithstanding the provisions of subsection (1), the Minister may by direction to the Accountant General extend the period within which the accounts shall be presented and copies of any direction so given shall be sent forthwith by the Minister to the Speaker of the House of Representatives and the President of the Senate to be by them presented to the House of Representatives and the Senate respectively. A copy of any direction so given shall also be sent to the Auditor General.

(3) The accounts shall include-

- (a) an abstract by heads of revenue and expenditure for the financial year compared with the estimates;
- (b) a statement of the assets and liabilities of the country at the close of the financial year including the balance in the Consolidated Revenue Fund;
- (c) a detailed statement by heads and subheads of revenue and expenditure for the financial year compared with the Estimates;
- (d) a statement of expenditure to, and the amount outstanding at, the end of the financial year in respect of the public debt;
- (e) a statement of all losses (including abandoned claims) of public moneys, stamps, securities, stores or other property of the Government written off during the financial year; and
- (f) such other statements as the National Assembly or the Public Accounts Committee may from time to time require.

17.-(1) Within ninety days after receiving the accounts mentioned in section 16 (1) the Auditor General shall send to the Minister copies of the accounts submitted by the Accountant General together with a certificate of audit and a report upon his audit of all accounts relating to the public moneys, stamps, securities, stores and other property of the Government and the Minister shall cause them to be laid before the next meeting of each House of the National Assembly without alteration. If the Minister fails to lay them before the National Assembly within a reasonable period of time the Auditor General shall send copies to the Speaker for presentation to the House of Representatives and to the President for presentation to the Senate.

Annual
certificates and
reports of
Auditor
General

(2) Notwithstanding the provisions of subsection (1), the Minister acting in his discretion may by direction to the Auditor General extend the period within which such reports shall be transmitted and copies of any direction so given shall be sent forthwith by the Minister to the Speaker of the House of Representatives and the President of the Senate to be by them presented to the House of Representatives and the Senate respectively.

(3) The Auditor General may at any time, if it appears to him to be desirable, send a special report on any matter incidental to his powers and duties under the provisions of this Act to the Minister for presentation to the National Assembly.

CAP. 4.

(4) In his report to the National Assembly in pursuance of the provisions of section 120 (5) of the Constitution and section 17 (1) of this Act, the Auditor General shall, if he thinks the circumstances warrant it, call attention to any case in which in the course of the audit of the accounts reported on he has observed that-

- (a) the accounts have not been properly kept;
- (b) any public money was not duly accounted for
- (c) the checks against irregularity and fraud were inadequate or ineffective;
- (d) the laws, directions and instructions relating to finance and accounts appear to be inadequate; or where adequate have not been carried out;
- (e) there has been any apparent neglect in the assessment or collection of revenue;
- (f) any disbursement of public moneys exceeded the proper authority or was not applied for the purposes intended by

such authority or was not properly vouched or certified;

- (g) there has been apparent waste or extravagance in the administration of government property.

In addition to the above the Auditor General shall call attention to any other matter which he considers should be brought to the notice of the National Assembly.

PART IV

General

18. If it appears to the Financial Secretary that any person who is or was a public officer- Surcharge by
Financial
Secretary.

- (a) has failed to collect any moneys owing to the Government for the collection of which such person is or was at the time of such employment responsible;
- (b) is or was at the time of such employment responsible for any improper payment of public moneys;
- (c) is or was at the time of such employment responsible for any deficiency in, or for the loss or unauthorised destruction of, any public moneys, stamps, securities, stores or other Government property,

and if, within a period specified by the Financial Secretary, an explanation satisfactory to him is not furnished with regard to such failure to collect, improper payment, deficiency, loss, or unauthorised destruction, as the case may be, the Financial Secretary shall surcharge against that person the amount not collected or the amount of such improper payment, or the

value of the deficiency, loss or property destroyed, as the case may be, or such lesser amount as the Financial Secretary may determine.

Notification of surcharge.

19.-(1) The Financial Secretary shall cause the Auditor General, Accountant General, the Permanent Secretary Establishment, and the Accounting Officer of the department concerned to be notified of any surcharge made under section 18.

(2) The Permanent Secretary Establishment, on being notified shall notify the person surcharged and shall, subject to the provisions of sections 20 and 21, instruct such person's accounting officer to recover the amount surcharged.

Withdrawal of surcharge.

20. The Financial Secretary may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received or if it otherwise appears that no surcharge should have been made, and in any such event the Financial Secretary shall notify the Auditor General, Accountant General, Permanent Secretary Establishment, and the accounting officer of the department concerned of the withdrawal of that surcharge. The Permanent Secretary Establishment, shall notify the person's accounting officer accordingly.

Remedy of person aggrieved by surcharge.

21.-(1) Any person who is dissatisfied with any surcharge made against him under section 18 may appeal in writing to the Governor-General through the Public Services Commission. Such appeal shall be lodged with the Secretary of the Public Services Commission within a period of one month immediately after he has been notified of the surcharge.

(2) Where an appeal is referred to the Public Services Commission in terms of subsection (1), the Public Services Commission, after making or causing to be made such investigation as they may deem necessary, shall make a recommendation to the Governor-General to confirm the surcharge or to direct that the appellant be released wholly or in part therefrom as may appear to them most just and reasonable.

(3) The Governor-General, acting in his discretion, shall determine every such appeal and shall make an order thereon accordingly.

(4) A copy of every order made under subsection (3) shall be transmitted to the Financial Secretary, the accounting officer of the department concerned, the Auditor General, and the Accountant General.

(5) Nothing in this section shall be deemed to affect the power of any court to review any surcharge made under the provisions of this Part.

22.-(1) The amount of any surcharge made under the provisions of this Part shall be recovered by such deductions from the salary or pension of the public officer as the Financial Secretary may direct:

Recovery of surcharge.

Provided that-

- (a) no one such deduction shall exceed one-sixth of the public officer's gross monthly salary or pension, as the case may be; and
- (b) where the public officer concerned is due to be paid any moneys of whatever description by the Government other than by way of salary or pension, the Financial Secretary may cause the amount of any surcharge imposed on that officer to be deducted from such moneys in whole or in part as he considers fit.

(2) The provisions of subsection (1) shall be without prejudice to the right, which is hereby declared, of the Attorney General on behalf of the Government acting on the instructions of the Financial Secretary to sue for the recovery of the amount of any surcharge as a civil debt due to the Government.

Financial Orders
and Stores
Orders.

23.-(1) The Minister may issue instructions to be called Financial Orders and Stores Orders for the better carrying out of the provisions of this Act, and without prejudice to the generality of this provision Financial Orders and Stores Orders may provide for-

- (a) the collection, receipt, custody, issue, expenditure, due accounting for, care and management of all public moneys and the guidance of all persons concerned therein;
- (b) the record, examination, inspection and departmental check of all receipts and expenditure and the keeping of all necessary books and accounts;
- (c) the forms for all books and documents whatever required under the provisions of this Act or of Financial Orders and Store Orders;
- (d) the purchase, safe custody, issue, sale or other disposal or write-off of public stores and other property of the Government, and the proper accounting for, and stock-taking of, such stores and property;
- (e) the preparation of estimates of revenue and expenditure.

(2) Financial Orders and Stores Orders shall be published in a manner to be directed by the Minister.

FIRST SCHEDULE

[Section 10 (2)]

Special Funds

Currency Fund.
Elemental Disaster Fund.
Official Charities Fund.
Savings Bank.
Teachers' Provident Fund.
Police Welfare Fund.
Prison Officers' Reward Fund.
Fire Brigade Reward Fund.
Sugar Labour Welfare Fund.
Sugar Price Stabilisation Fund.
Sugar Rehabilitation Fund.

SECOND SCHEDULE

[Section 11 (4)]

Rules for the Operation of the Development Fund

- | | |
|---|----------------------------------|
| 1. In these Rules "Fund" means the Development Fund, and "Assembly" means the National Assembly. | Interpretation. |
| 2.-(1) No moneys shall be withdrawn from the Fund for the purpose of meeting any expenditure except upon the authority of a warrant under the hand of the Minister. | Development Fund, how withdrawn. |

(2) Subject to the provisions of these Rules no such warrant shall be issued unless the expenditure has been authorised by the National Assembly in accordance with the provisions of these Rules.

Estimates of revenue and expenditure.

3.-(1) The Minister shall cause to be prepared in each financial year estimates of the revenue and expenditure of the Fund for the next following financial year.

(2) The proposals for all expenditure contained in the Estimates shall be submitted to the Assembly together with a statement showing the estimated balance of the Fund at the commencement of the current financial year and the anticipated revenue accruing to and the anticipated expenditure from the Fund during the current financial year.

Procedure where expenditure not yet authorised by National Assembly.

4.-(1) If the expenditure of sums necessary to finance the continued construction or provision of development works for which provision was made from the Fund in the previous financial year is not authorised by the Assembly by the beginning of a financial year the Minister may by warrant authorise the issue from the Fund of such sums as are necessary to finance the continued construction or provision of such works to be carried out for a period of four months or until the expenditure of sums necessary to finance the continued construction or provision of such works has been authorised by the Assembly whichever is the shorter period.

(2) Notwithstanding the provisions of the preceding paragraph no sum may be issued under this Rule in excess of an amount equivalent to twenty *per centum* of the estimated total cost of the project of such development works as already approved by the Assembly.

Minister may authorize expenditure.

5.-(1) The Minister may by warrant authorise the expenditure of an additional sum during the current financial year which when added to the expenditure incurred on any project of development works in previous financial years and to the expenditure already authorised for the current financial year does not cause to be exceeded the latest estimated total cost for that project as

already approved by the Assembly.

(2) No warrant shall be issued under this Rule for expenditure which if incurred at once would result in the balance of the Fund being overspent taking account of all other expenditure already authorised for the current financial year.

6.-(1) If the Minister is satisfied that there has arisen an urgent and unforeseen need for expenditure which-

Procedure in urgent or special cases.

- (a) is of a special character and is not provided for in the expenditure already authorised by the Assembly; or
- (b) will result in the expenditure already authorised by the Assembly for a project of development works being exceeded,

and which cannot or cannot without serious injury to the public interest be postponed until adequate provision can be made by the Assembly, the Minister may by warrant authorise the issue from the Fund of such sums as may be necessary.

(2) No warrant shall be issued under this Rule for expenditure which if incurred at once would result in the balance of the Fund being overspent taking account of all other expenditure already authorised for the current financial year.

7. All authorisations by warrant under the provisions of Rule 4, 5 or 6 shall be reported to the House of Representatives at its next meeting; and at the next meeting of the House of Representatives called for consideration of supplementary estimates shall be submitted for the approval of the Assembly.

Authorisations to be approved by National Assembly.