



No. 31 of 2010

I assent,

(SIR COLVILLE N. YOUNG)

*Governor-General*

30<sup>th</sup> December, 2010.

**AN ACT to amend the Finance and Audit (Reform) Act (No. 12 of 2005) to provide sanctions for a violation of the provisions of the Act; to enhance transparency in the tendering process for the Government procurement and sale contracts; to enlarge the regulation-making power of the Minister in the interest of expediency; to restore the Financial Orders and Stores Orders to their original status of subsidiary legislation; and to provide for matters connected therewith or incidental thereto.**

*(Gazetted 31<sup>st</sup> December, 2010.)*

*BE IT ENACTED, by and with the advice and consent of the House of Representatives and the Senate of Belize and by the authority of the same, as follows:-*

1. This Act may be cited as the

Short title.

**FINANCE AND AUDIT (REFORM) (AMENDMENT)**  
**ACT, 2010,**

No. 12/2005. and shall be read and construed as one with the Finance and Audit (Reform) Act, which is hereinafter referred to as the principal Act.

Amendment  
of section 13.

2. Section 13 of the principal Act is hereby amended by the addition of the following as subsection (4) immediately after subsection (3):-

“(4) Every public officer who makes a default in the supply of information to the Auditor General, or wilfully supplies false or misleading information, or otherwise wilfully obstructs the Auditor General in the discharge of his duties under this Act, shall be subject to disciplinary action by the competent authority, without prejudice to any criminal liability, which may be incurred where the act or omission alleged is an offence under the Criminal Code or any other law.”

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Amendment  
of section 19.

3. Section 19 of the principal Act is hereby amended in subsection (4) thereof by substituting the words “**shall state reasons**” for the words “shall not state reasons” occurring therein.

Repeal and  
replacement  
of section 23.

4. Section 23 of the principal Act is hereby repealed and replaced by the following:-

“Regulations and status of Financial Orders and Stores Orders.

23. (1) The Minister may make regulations for giving better effect to the provisions of this Act and for prescribing anything that needs to be prescribed.

(2) Without prejudice to the generality of the foregoing, such regulations may be made for the following matters:-

(a) to ensure effective fiscal policy management and performance;

- (b) subject to the provisions of this Act, to establish thresholds for open, selective and limited tendering procedures;
- (c) to regulate the use of technology as it applies to the operation and management of financial and accounting systems;
- (d) to establish proper accounting standards and principles for the use and management of public money, financial assets and liabilities;
- (e) to provide for any matters incidental or consequential to the above.

## CAP. 1.

(3) Notwithstanding anything contained in the Interpretation Act, such regulations may provide that the offender shall be liable:-

- (a) on disciplinary proceedings, to dismissal, demotion or a fine not exceeding ten thousand dollars; or
- (b) on summary conviction, to imprisonment for a term not exceeding two years or to a fine not exceeding ten thousand dollars or to both such fine and term of imprisonment.

(4) All regulations made by the Minister under this section shall be subject to affirmative resolution.

(5) The Financial Orders and Store Orders which were in force immediately before the

commencement of the principal Act shall have legislative effect and shall be binding on all public officers, with particular reference to the following matters, insofar as they are not inconsistent with the provisions of this Act or until amended or repealed by regulations made by the Minister under subsection (1) of this section:-

- (a) the collection, receipt, custody, issue, expenditure, due accounting for, care and management of all public moneys and the duties of all persons concerned therein;
- (b) the record, examination, inspection and departmental check of all receipts and expenditure and the keeping of necessary books and accounts;
- (c) the forms for all books and documents whatever required under the provisions of this Act or of the 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; and
- (e) the preparation of estimates of revenue and expenditure.

(6) Where a public officer fails to comply with any of the Financial Orders or Stores Orders, he shall be subject to disciplinary action by the competent authority on the recommendation of the Financial Secretary, without prejudice to any criminal liability which may be incurred where the alleged act or omission constitutes a criminal offence.”

5. Section 24 of the principal Act is hereby amended by renumbering that section as subsection (1) and by adding the following as subsection (2):-

**Amendment  
of section 24.**

“(2) Without prejudice to subsection (1) above, every person who contravenes or knowingly permits or suffers any other person to contravene, or instigates any person to contravene, any provision of this Act or any regulations made thereunder, shall be guilty of an offence and shall be liable on summary conviction, to a fine not exceeding ten thousand dollars or to imprisonment for a term not exceeding two years or to both such fine and term of imprisonment.”