

CHAPTER 5

FINANCIAL ADMINISTRATION AND AUDIT

ARRANGEMENT OF SECTIONS

SECTION

1. Short title.

PART I – PRELIMINARY

2. Interpretation.

PART II – CONSOLIDATED FUND

3. Payment of revenues into the Consolidated Fund.
4. Withdrawals from the Consolidated Fund.

PART III – ADMINISTRATION

A. Financial

5. Estimates.
6. Authorisation of expenditure.
7. *Repealed by 1998-36.*
8. Saving of certain rights of House of Assembly.

B. Accounting

9. Accounting officers and collectors of revenue.
10. Functions of Director, Accountant-General and Minister.
11. Control of expenditure and revenue.
12. Annual statements.

SECTION

13. Surcharge by Director.
14. Notification of surcharge.
15. Withdrawal of surcharge.
16. Right of appeal by person aggrieved by surcharge.
17. Recovery of surcharge.

PART IV – THE COLLECTION, ISSUE AND PAYMENT
OF PUBLIC MONEYS

18. Duties of Accountant-General.
19. Treasury Account.
20. Deposit of public moneys in Treasury Account and meeting of expenditure therefrom.
21. Deposit of excess moneys.
22. Withdrawal of public moneys.
23. Disposal of public moneys.
24. Payments in respect of salaries, services and allowances.
25. Advances to the Government.
- 25A. Loans.

PART V – AUDIT

26. Duties of Auditor-General.
27. Certification of pensions.
28. Auditor-General's report.
29. Powers of Auditor-General.
30. Auditor-General may authorise officers to perform duties.

SECTION

- 31. Notification of irregularities to Director.
- 32. Examination of accounts.
- 33. Fees for auditing certain accounts.
- 33A. Auditor-General may engage services of professionals.
- 33B. Officers of the Audit Office.
- 34. Examination of accounts of Auditor-General's Office.

PART VI – MISCELLANEOUS

- 35. Remission of duties imposed by way of penalty.
- 36. Remission of duties on address of House of Assembly.
- 37. Power of Minister to dispense with probate or letters of administration in certain cases.
- 38. Advances by Accountant-General to other Governments or Administrations.
- 39. Power to make rules.

CHAPTER 5

FINANCIAL ADMINISTRATION AND AUDIT

An Act to provide for the control and management of the public finances of Barbados, to regulate the receipt, control and issue of public moneys; to provide for the audit of public and other accounts and for matters connected therewith or incidental thereto.

1964-23.
1967-15.
L.N. 168/
1967.
1969-14.
1971-7.
1974-39.
1984-15.
1984-31.
1985-7.
1987-2.
1990-39.
1995-10.
1998-36.
2002-27.

[9th April, 1964 - ss.3-6 & 33-35] Commence-
[1st April, 1964 - remainder of Act] ment.

1. This Act may be cited as the *Financial Administration and Audit Act*. Short title.

PART I – PRELIMINARY

2. (1) For the purposes of this Act, the expression Interpretation.
"accounting officer" means any person designated as such by the Director pursuant to section 9 and charged with the duty of accounting for expenditure of public moneys; 1985-7.
"appropriate Minister" means in relation to a statutory body the Minister exercising authority under the Act establishing that statutory body;
"Appropriation Act" means any Act appropriating revenue in relation to a financial year for such services as are specified in such Act;

- 1985-7.
1998-36. "collector of revenue" means an officer designated as such by the Director pursuant to section 9 and charged with the duty of collecting and accounting for revenue;
- 1998-36. "Director" means the Director of Finance and Economic Affairs;
- "functions" includes powers and duties;
- "Minister" means the Minister responsible for Finance;
- "officer" means any person employed in the service of the Crown;
- "perform" in relation to functions includes exercise;
- 1998-36. "public debt" means all outstanding loans payable by the Crown;
- "public moneys" include
- (a) revenue;
 - (b) any trust or other moneys held, whether temporarily or otherwise, by an officer in his official capacity either alone or jointly with any other person whether an officer or not;
- 1998-36. "revenue" means all levies, taxes, rates, duties, fees, penalties, forfeitures, rents and dues, proceeds of sale and all other receipts of the Crown from whatever sources arising, over which Parliament has the power of appropriation, but does not include the proceeds of short term loans;
- 2002-27. "semi-monthly payment" means a payment that is made on the week-day closest to the 15th day and on the last day of a month thereby resulting in 24 payments being made in a year;
- 1998-36. "short term loans" means loans raised by the Crown for a period of not more than 12 months;
- "statutory body" means any public authority, board, commission or similar body corporate, established and incorporated by an Act;
- 1967-15. "statutory expenditure" means expenditure charged on the Consolidated Fund or on the general revenues and assets of Barbados by any of the provisions of the *Constitution* or by the provisions of any other enactment for the time being in force in Barbados.

(2) Where any function is by this Act or by any subsidiary legislation made thereunder, required, permitted or otherwise to be performed by the Minister or the Director or the Accountant-General, that function may be performed by some person authorised in that behalf by the Minister or the Director or the Accountant-General, as the case may be. 1985-7.
1998-36.

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

PART II – CONSOLIDATED FUND

3. (1) Subject to the provisions of this or any other Act for the time being in force, the revenues of Barbados shall be paid into the Consolidated Fund. Payment of revenues into the Consolidated Fund. 1967-15.

(2) The public debt of Barbados, including the interest on that debt, sinking fund payments and redemption moneys in respect of that debt and the costs, charges and expenses incidental to the management of that debt, shall be a charge on the Consolidated Fund.

4. (1) No sum shall be charged on the Consolidated Fund 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. Withdrawals from the Consolidated Fund. 1967-15.
1998-36.

(2) Any sums issued in accordance with subsection (1) shall be disposed of for meeting the cost of the public services specified by the Appropriation Act for the financial year during which the withdrawal is to take place or for services otherwise lawfully charged on the Consolidated Fund.

PART III – ADMINISTRATION

A. Financial

5. (1) The Minister shall, before the end of each financial year, cause to be prepared annual estimates in detail of the probable revenue and expenditure of Barbados for public services during the succeeding financial year. Estimates.

(2) The estimates when prepared shall be laid before the House of Assembly for its consideration and shall be introduced by the Minister.

1967-15. (3) The estimates of expenditure shall show separately the sums required to meet statutory expenditure and the sums required to meet other expenditure proposed to be charged on the Consolidated Fund.
1998-36.

Authorisa-
tion of
expenditure.
1967-15. **6.** (1) The Minister shall, in respect of each financial year, at the earliest convenient moment before the commencement of that financial year, introduce in the House of Assembly an Appropriation Bill containing, under appropriate heads for the several services required, the estimated aggregate sums which are proposed to be expended (otherwise than by way of statutory expenditure) during that financial year.

(2) Subject to subsection (4), the sums voted on the estimates by the House of Assembly in respect of a financial year represent the limit and extent of the public expenditure for that financial year.

(3) Where any sum is voted on the estimates by the House of Assembly in respect of a financial year and, at the end of that year, there is an unexpended balance of that sum, the unexpended balance shall lapse.

(4) The Minister may, in case of necessity, from time to time cause to be prepared supplementary estimates of expenditure which shall be laid before and voted on by the House of Assembly.

(5) In respect of all supplementary expenditure voted on by the House of Assembly pursuant to subsection (4), the Minister may, at any time before the end of the financial year, introduce into the House of Assembly a Supplementary Appropriation Bill containing under appropriate heads the aggregate sums so voted, and shall as soon as possible after the end of each financial year, introduce into the House of Assembly a Final Appropriation Bill containing any such sums which have not yet been included in any Appropriation Bill.

(6) That part of any estimate of expenditure laid before the House of Assembly which shows statutory expenditure shall not be voted on by the House of Assembly but such expenditure shall, without further authority of the House of Assembly, be charged on the Consolidated Fund. 1967-15.
1998-36.

7. Repealed by 1998-36.

8. (1) Nothing in this Part shall be construed as restricting or in any way interfering with the right of individual members of the House of Assembly to introduce any bill, resolution, or any other measure of legislation where such bill, resolution or other measure of legislation does not create any charge upon the Consolidated Fund or does not provide for the expenditure of public moneys. Saving of certain rights of House of Assembly.

(2) Notwithstanding this Act, all aids and supplies to the Crown shall be the sole gift of the House of Assembly, and the House of Assembly has and may exercise its undoubted and sole right to withhold, reduce, or grant such aids and supplies and to direct, limit, and appoint such aids and supplies, whensoever granted, and to limit and appoint the ends, purposes, conditions, limitations, and qualifications of such grants, aids and supplies; but it shall not be competent for the House of Assembly to increase any of the items or the aggregate amount of any estimates submitted in accordance with this Part.

B. Accounting

9. (1) The Director shall from time to time designate in writing the officers who shall be accounting officers or collectors of revenue. Accounting officers and collectors of revenue.
1998-36.

(2) An accounting officer may, by instrument in writing, delegate to his authorised representative, on such conditions as he determines, any of his functions arising under or by virtue of this Act, but such delegation does not relieve an accounting officer of his accountability under this Act. 1985-7.

(3) In this section

1987-2. "authorised representative" means the most senior public officer assigned to a mission to whom an accounting officer has delegated his functions arising under or by virtue of this Act;

"mission" means any High Commission, Embassy or Consulate of Barbados.

Functions of
Director,
Accountant-
General and
Minister.
1998-36.

10. (1) The Director may issue instructions

(a) respecting the preparation of estimates;

(b) respecting the collection, management and administration of, and the accounting for, public moneys;

1971-7.
1985-7. (c) respecting the purchase, receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores or other property of the Crown;

(d) respecting the keeping of records of the Crown;

(e) for any other purpose necessary for the efficient administration of the financial business of the Crown;

1985-7.
1998-36. (2) The Director and the Accountant-General are entitled to inspect such offices and to have access to such official books, documents and other records as may be necessary for the performance of their functions under this Act.

1985-7.
1998-36. (3) The Minister may from time to time determine at what banks officers shall keep the public moneys entrusted to them, and the Director may determine what accounts, so opened in the names of officers or of their offices in the books of any bank, shall be deemed to be public accounts.

(4) On the death, resignation or removal of any officer referred to in subsection (3), the balances remaining at the credit of any account opened pursuant to that subsection shall upon the appointment of his successor, unless otherwise provided by any Act, vest in and be transferred to the public accounts of his successor at the said banks

and shall not in the event of the death of any such officer constitute assets of the deceased, or be in any manner subject to the control of his legal personal representative.

11. (1) The Minister may in his discretion limit or suspend any expenditure charged under any Appropriation Act or under any resolution of Parliament if in his opinion the exigencies of the financial situation make such limitation or suspension necessary. Control of expenditure and revenue.

(2) Subject to this Act, and to any other enactment, no sums due to the Crown by way of revenue and no other public moneys may be remitted except 1974-39.

(a) in the case of sums not exceeding \$5 000, under the authority of the Minister; and 1998-36.

(b) in the case of sums exceeding \$5 000, under the authority of the Cabinet, 1998-36.

and a statement of all amounts so remitted shall be submitted by the Auditor-General to the House of Assembly, in accordance with section 28.

12. (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 before the House of Assembly Annual statements.

(a) an annual abstract account of the receipts and payments of the Consolidated Fund and of other receipts and payments showing under the several heads the totals of the receipts and payments in the year, together with the balance at the beginning and end of the financial year; 1967-15.

(b) a statement of the current assets and liabilities of the Crown at the end of the financial year;

(c) a statement of the public debt at the end of the financial year;

(d) a statement of the loans or credits guaranteed by the Crown and outstanding at the end of the financial year; and

(e) a statement of all loans and advances made from the Consolidated Fund and outstanding at the end of the financial year.

(2) In respect of each financial year and within a period of 4 months after the close of such financial year, the Accountant-General shall prepare, sign and transmit to the Auditor-General

1967-15.

(a) an annual abstract account of the receipts and payments of the Consolidated Fund and of other receipts and payments showing under the several heads the totals of the receipts and payments in the year, together with the balance at the beginning and end of the financial year;

(b) a detailed statement of the revenue actually paid into the Consolidated Fund as compared with the estimates of revenue;

(c) a detailed statement of capital expenditure;

(d) a statement of the current assets and liabilities of the Crown at the end of the financial year;

(e) a statement of advances and loans outstanding at the end of the financial year;

(f) a statement of the public debt and sinking funds;

(g) a statement of special funds;

(h) such other statements as Parliament may from time to time require.

(3) In respect of each financial year and within a period of 3 months after the close of such financial year

1985-7.
1998-36.

(a) accounting officers shall prepare, sign, and transmit to the Director and the Auditor-General, in such manner as the Director may approve, appropriation accounts in respect of the votes for which they were responsible;

1985-7.
1998-36.

(b) collectors of revenue shall prepare, sign, and transmit to the Director and the Auditor-General statements of their receipts and disbursements in such form as the Director may direct;

- (c) accounting officers and collectors of revenue shall prepare, sign and transmit to the Director, the Auditor-General and the Accountant-General in such manner as the Director may direct, approved statements of revenue remitted; and 1998-36.
- (d) the officer primarily responsible for a fund to which moneys have been appropriated by Parliament shall prepare, sign and transmit to the Auditor-General, the Director and the Accountant-General financial statements in respect of the fund in such form as the Director may from time to time direct. 1998-36.
- (4) The statements and accounts mentioned in subsections (2) and (3) when certified and reported on shall be sent by the Auditor-General to the Speaker of the House of Assembly to be laid before the House of Assembly. 1998-36.

13. (1) If it appears to the Director upon a report by the Auditor-General or if the Director is otherwise satisfied that any person who is or was an officer

Surcharge
by Director.
1967-15.
1985-7.
1998-36.

- (a) has failed to collect any moneys owing to the Crown for the collection of which that person is or was at the time of his employment responsible;
- (b) is or was responsible for any improper payment of public moneys or for any payment of such moneys which is not duly vouched or for any expenditure in excess of the amount authorised; or
- (c) is or was responsible for any deficiency in, or for the loss, damage or destruction of, any public moneys, stamps, securities, stores, or other property of the Government,

and if, within a period specified by the Director an explanation satisfactory to him is not furnished with regard to such failure to collect, improper payment, payment not duly vouched, expenditure in excess of the amount authorised, deficiency, loss, damage or destruction, as the case may be, the Director may surcharge against the said person the amount not collected or such improper payment,

1985-7.
1998-36.

1985-7.
1998-36.

1985-7.
1998-36. payment not duly vouched, expenditure in excess of the amount authorised, deficiency, loss, damage or the value of the property destroyed, as the case may be, or such lesser amount as the Director may determine.

(2) No such surcharge may be made after the expiration of 3 years from the date of the failure to collect, improper payment, payment not duly vouched, expenditure in excess of the amount authorised, deficiency, loss, damage or destruction, as the case may be.

Notification of surcharge.
1985-7.
1998-36. **14.** (1) The Director shall cause the Auditor-General, the Accountant-General and the accounting officer of the department concerned to be notified of any surcharge made under section 13.

(2) The accounting officer on being notified as aforesaid shall notify the person surcharged and shall, subject to sections 15 and 16, recover the amount surcharged from such person.

Withdrawal of surcharge.
1985-7.
1998-36.
1998-36. **15.** The Director may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received or if it otherwise appears that a surcharge should not have been made; and in any such event the Director shall notify the Auditor-General, the Accountant-General and the accounting officer of the department concerned of the withdrawal of any such surcharge.

Right of appeal by person aggrieved by surcharge. **16.** (1) Any person who is dissatisfied with any surcharge made against him under section 13 is entitled to appeal to the Governor-General within a period of one month immediately after he has been notified of the surcharge; but the Governor-General, acting in his discretion, may extend the period within which an appeal may be made.

(2) After such further investigation as the Governor-General, acting in his discretion, may direct, the Governor-General, acting on the advice of the Privy Council, may make such order confirming the surcharge or directing that the appellant be released wholly or in part from the surcharge as may appear just and reasonable.

1985-7.
1998-36. (3) A copy of every order made under subsection (2) shall be transmitted to the Director, to the accounting officer of the department concerned, to the Auditor-General and to the Accountant-General.

17. (1) The amount of any surcharge made under section 13 may, subject to sections 15 and 16, be recovered before a Magistrate of District "A" on the complaint of the Director or any person authorised in writing in that behalf by the Director.

Recovery of
surcharge.

1985-7.
1998-36.

(2) Subsection (1) of section 115 of the *Magistrates Jurisdiction and Procedure Act* shall not apply to any proceedings brought under subsection (1).

Cap. 116.

(3) Notwithstanding subsection (1), the Director may direct that the amount of any surcharge which may be due from an officer shall be recovered by monthly, fortnightly or weekly deductions from the salary of that officer in such amounts, not exceeding one-sixth of the salary payable monthly, fortnightly or weekly to that officer, as the Director may authorise.

1985-7.
1998-36.
1967-15.

1985-7.
1998-36.

PART IV – THE COLLECTION, ISSUE AND PAYMENT OF PUBLIC MONEYS

18. (1) Subject to the provisions of this Act and any rules, the Accountant-General is hereby charged with the general management and supervision of the cash transactions and accounting operations of the Crown and is accountable for all public moneys received by him.

Duties of
Accountant-
General.

(2) During each month the Accountant-General shall prepare

- (a)** a statement of the revenue paid into and expenditure met from the Consolidated Fund showing under the several heads the totals of the receipts and payments during the preceding month;
- (b)** a statement of the other accounts maintained by him showing the balances at the end of the preceding month;
- (c)** a statement of the loans outstanding at the end of the preceding month and the aggregate of the sinking funds formed to redeem such loans; and
- (d)** a statement of the special funds existing at the end of the preceding month.

1967-15.

(3) The monthly statements prepared by the Accountant-General pursuant to subsection (2) shall, before the last day of the month next following the month in respect of which the statement is prepared, be sent to the Clerk of the House of Assembly to be laid before the House of Assembly.

Treasury
Account.

19. The Accountant-General shall keep with such bank or banks as the Minister may from time to time determine an account to be known as the Treasury Account.

Deposit of
public
moneys in
Treasury
Account and
meeting of
expenditure
therefrom.
1967-15.
1985-7.
1998-36.

20. (1) Moneys at the credit of the Consolidated Fund and any other public moneys may be deposited by the Accountant-General in the Treasury Account in such manner as the Director may direct but if any public moneys are lost as a result of being so deposited then, subject to subsection (2), the Accountant-General is not liable to make good the loss.

(2) Nothing contained in subsection (1) relieves or shall be construed as relieving the Accountant-General of any liability otherwise incurred by his acts or defaults.

(3) Such sums as are from time to time required for the current transactions of the Crown may be paid or met from the Treasury Account.

Deposit of
excess
moneys.
1985-7.
1998-36.

21. The Accountant-General may in such manner and at such rates of interest as the Director may approve, place on deposit at such bank or banks as the Minister may determine, such public moneys as may not be immediately required to meet current transactions.

Withdrawal
of public
moneys.
1985-7.
1998-36.

22. The Director may issue directions to the Accountant-General as to the withdrawal of the balances of public moneys from the Treasury Account and the Accountant-General, when so directed by the Director, may draw out any sum or sums of moneys which he may have deposited under this Act; and also if so directed by the Director the Accountant-General may retain in his hands for the uses of Barbados such sums as the Director may determine.

23. Where it is provided by any enactment or other law for the time being in force in Barbados that any sum of money or any expenditure shall be charged on or paid or met from the Consolidated Fund, that provision shall be construed as requiring the issue, under the hand of the Minister or of a person authorised in writing by him, of a warrant for the payment of such sum or the meeting of such expenditure.

Disposal of public moneys.

24. (1) The fixed claims on the Crown in respect of salaries, services and allowances shall be paid weekly, fortnightly, semi-monthly or monthly as the Minister may determine.

Payments in respect of salaries, services and allowances.

(2) Notwithstanding any provision to the contrary in any enactment, the Accountant-General may

1969-14.
2002-27.

(a) pay all fixed claims on the Government in respect of salaries, services, pensions and allowances on such day after the eighteenth day of the month for which those fixed claims are due as he may determine;

(b) make to persons employed in the public service of such categories as the Minister may direct the payments to which those persons would have been entitled had section 4 of the *Holidays with Pay Act* been applicable.

Cap. 348.

(3) Nothing in this section shall make lawful the payment of any claims except upon the proper warrant.

25. (1) For the purpose of meeting the current requirements of the Consolidated Fund the Minister may borrow by means of temporary advances from any bank or banks money to an amount not exceeding 10 per centum of the estimated current revenue of the Government.

Advances to the Government.
1990-39.
1995-10.

(2) The interest of all the advances referred to in subsection (1) shall be charged on the Consolidated Fund.

1998-36.

(3) Where by any resolution in accordance with this section or in pursuance of any Act power to borrow money by means of temporary advances from a bank or banks is conferred on the Minister, that power may be exercised by means of a fluctuating overdraft on the Treasury Account.

1998-36.

(4) For the purposes of this section "estimated current revenue" means the current revenue as estimated in the annual estimates passed by the House of Assembly for the year for whose current requirements of the Consolidated Fund the advance is required.

Loans.
1998-36. **25A.** Loans which are given by the Government to government enterprises and non-government enterprises shall be secured by way of a loan agreement or debenture mortgage depending on the circumstances of the loan, the terms of which are to be agreed by the Cabinet.

PART V – AUDIT

Duties of
Auditor-
General.
1998-36. **26.** (1) The Auditor-General is the auditor of the financial statements of the Government of Barbados.

(2) The Auditor-General shall also

(a) be responsible for the audit and inspection of all public accounts whether such accounts are of general revenue paid into, and expenditure met from the Consolidated Fund, special funds or departmental accounts and statutory bodies which receive all or part of their funds from the Consolidated Fund;

1998-36. (b) apply to the public accounts such an examination as will enable him to ascertain that in his opinion the accounts are kept on a proper system, that they are punctually and properly posted and that checks against irregularities and fraud are adequate and effective;

1998-36. (c) satisfy himself that all standing instructions, enactments and other laws of Barbados relating to finance and accounts are strictly observed; and

1998-36. (d) examine and report in accordance with the outcome of his examination the several statements and accounts which are required to be submitted to him under this Act.

1998-36. (3) The Auditor-General may carry out examinations into the economical, efficient and effective use of resources of any Ministry or Department or any other entity required to be audited by him.

1998-36. (4) Subsection (3) shall not be construed as entitling the Auditor-General to review the merits of the policy objectives of Government in respect of any Ministry, Department or statutory body.

27. It shall be the duty of the Auditor-General to examine the calculations and computations of all pensions and gratuities or similar awards before any award is made and to certify that they are arithmetically correct and are in accordance with all statutory provisions relating thereto.

Certification
of pensions.

28. (1) The Auditor-General shall report annually, as soon as possible and not later than the last day of December following the close of each financial year, the results of his examination of the accounts and any failure to observe the enactments or other laws of Barbados.

Auditor-
General's
report.

(2) Notwithstanding subsection (1), the Auditor-General may at any time, if it appears to him to be desirable, transmit to the House of Assembly a special report on any matter incidental to his power and duties under this Act.

(3) Every report of the Auditor-General shall be addressed to the Speaker of the House of Assembly who shall lay such report before the House of Assembly as soon as possible after its receipt by him.

(4) A copy of every report of the Auditor-General shall also be transmitted to the Senate for information.

29. (1) For the purpose of his examination under section 26 the Auditor-General is at all times entitled

Powers of
Auditor-
General.
1998-36.

(a) to have access to all books, records, including data held or stored electronically, vouchers, payment requests, documents, returns, cash, stamps, securities, stores or other property in whatever form existing in the possession of the audited body and every facility shall be given for carrying out the examination;

(b) to send for and have custody of any books, accounts, vouchers, payment requests, papers, data held or stored electronically or any other information in whatever form existing under the control of the audited body relating to the matter under examination and to keep such books, accounts, vouchers, payment requests or papers for such time as he may require them;

1998-36.

- (c) to call upon any officer for any explanation and information the Auditor-General may require in order to enable him to discharge his duties;
- (d) to require any department concerned to furnish him from time to time or at regular periods with accounts of the transactions of such department up to such date as he may specify;
- (e) without payment of any fee, to cause search to be made in, and extracts to be taken from, any book, document or record in any public office;
- (f) to summon and examine upon oath, declaration or affirmation (which oath, declaration or affirmation the Auditor-General is hereby empowered to administer) all persons whom he thinks fit to examine respecting the receipt or expenditure of money or the receipt or issue of any stores affected by this Act and respecting all other matters and things whatever necessary for the due performance of his functions; and any person summoned as aforesaid is upon production of a certificate of the Auditor-General entitled to payment for his attendance in accordance with the provisions of the *Witnesses and Interpreters (Payment) Act* as if he were a witness attending a legal proceeding in obedience to a summons issued at the instance of the Crown; but the Auditor-General may, if he thinks fit in any case, disallow the whole or any part of such payment;
- (g) to require every person employed in his office who has to examine the accounts of a department to comply with any security requirements applicable thereto and to take any oath of secrecy required to be taken by persons employed in that department.

Cap. 119.

(2) Any person summoned under paragraph (f) of subsection (1) who without reasonable excuse fails to obey such summons shall be guilty of an offence and liable on summary conviction thereof to a fine of \$1 000, or, in default of payment, to imprisonment for a period of 3 months.

1998-36.

30. The Auditor-General may authorise any officer of his office to perform on his behalf any of his functions under this Act or any other Act other than the administering of oaths and the certifying of and reporting on accounts for the House of Assembly.

Auditor-General may authorise officers to perform duties.
1998-36.

31. If at any time it appears to the Auditor-General that

(a) any irregularities have occurred in the collection, custody or expenditure of public moneys, or in the accounting for the same; or

Notification of irregularities to Director.
1985-7.

(b) any irregularities have occurred in the receipt, custody, issue, sale, transfer or delivery of any stamps, securities, stores, or other property of the Crown, or in the accounting for the same; or

(c) any loss of or damage to property of the Crown has not been duly reported to the Director,

1985-7.
1998-36.

he shall immediately bring the matter to the notice of the accounting officer and if the case is serious, report the circumstances to the Director.

1985-7.
1998-36.

32. (1) The Auditor-General shall, if required

(a) by a resolution of the House of Assembly; or

(b) by the Minister,

Examination of accounts.
1998-36.

examine the accounts of any person or organisation

(aa) who has received moneys by way of grant or loan out of funds voted by Parliament; or

(bb) in respect of whom financial aid from the Crown is sought,

and shall submit a report on the results of his examination to the House of Assembly or the Minister.

(2) Where the Minister fails within a reasonable time to present the report referred to in subsection (1) to the House of Assembly the Auditor-General shall transmit such report to the Speaker of the House of Assembly to be presented by him to the House of Assembly.

Fees for
auditing
certain
accounts.
1998-36.

33. (1) The Auditor-General may, subject to approval by the Minister, charge a fee for auditing the accounts of a person or body whose expenditure is not met from the Consolidated Fund.

(2) Any fees received by the Auditor-General under subsection (1) shall be credited to the Consolidated Fund.

Auditor-
General may
engage
services
of profes-
sionals.
1998-36.

33A. (1) The Auditor-General may engage the services of professionally competent persons to assist in the conduct of audits, and payment for such services shall be charged on the Consolidated Fund.

(2) Where under subsection (1) the Auditor-General engages a private auditor to conduct the audit of a Government entity, the auditor of the entity shall make available all working papers and other documents to the Auditor-General.

Officers of
the Audit
Office.
1998-36.

33B. The Audit Office shall consist of the Auditor-General and such other officers and employees as are assigned to him.

Examination
of accounts
of Auditor-
General's
Office.
1967-15.

34. The accounts of the office of the Auditor-General shall be audited and reported on by the Minister, and the provisions of sections 28 and 29 shall apply to the Minister in relation to the exercise of those functions in the same manner as they apply to the audit and reports made by the Auditor-General.

PART VI – MISCELLANEOUS

Remission
of duties
imposed by
way of
penalty.

35. (1) Where by any Act in force in Barbados additional duties are made payable by way of forfeiture, the Minister, upon the petition of any person who has incurred and paid such additional duties so imposed by way of forfeiture, may, if in the circumstances of the case he considers it equitable to do so, remit such duties.

(2) The Accountant-General is hereby authorised and required to pay any such duties as are remitted under subsection (1) upon the warrant of the Minister or of a person authorised in writing by the Minister.

36. The Minister may, upon the address of the House of Assembly, remit and order repayment of any duties raised, levied, collected and paid to the Crown, for the uses of Barbados, and the Accountant-General is hereby authorised and empowered to repay the same upon the warrant of the Minister or of a person authorised in writing by the Minister.

Remission of duties on address of House of Assembly.

37. (1) On the death of any person who was employed in the public service (hereafter in this section referred to as the deceased public officer) and to whom was payable at the date of his death on account of his public service any salary, allowance, pension or gratuity, not exceeding the sum of \$15 000, the Minister, on an application being made for such purpose, may, subject to subsection (3), dispense with probate or letters of administration if he is satisfied that it is expedient to do so and direct that any such salary, allowance, pension or gratuity, shall be paid to such person as appears to him best entitled to receive the same.

Power of Minister to dispense with probate or letters of administration in certain cases. 1984-15. 1998-36.

(2) The Accountant-General is hereby authorised and required to pay upon the warrant of the Minister or of a person authorised by the Minister in writing such sum as may be directed to be paid under subsection (1).

(3) Before dispensing with probate or letters of administration and directing the payment of any sums under subsection (1), the Minister shall satisfy himself that every reasonable care has been taken to ascertain whether or not the deceased public officer was indebted to any person at the date of his death.

(4) Any payment made under this section shall be valid against all persons, and all persons acting under the provisions of this section are absolutely discharged from all liability in respect of any moneys duly paid or applied by them under this section; but nothing in this section shall in any way interfere with the right of any creditor or other person having any claim to or upon the property of the deceased public officer to proceed against the legal personal representative of the deceased public officer for the recovery of any money or other property which such creditor or other person may claim.

Advances by
Accountant-
General to
other
Govern-
ments or
Administra-
tions.
1998-36.
2002-27.

38. (1) Subject to such conditions as the Minister may from time to time determine, the Accountant-General is hereby authorised to advance from the Treasury Account to any Government or Administration to which this section applies such sums as he may be requested by that Government or Administration to pay on its behalf.

(2) All sums advanced under subsection (1) shall be recovered by the Accountant-General from the Government or Administration that requested the payment on its behalf.

Power to
make rules.

39. (1) The Cabinet may make rules for all or any of the following matters

1984-31.

(a) prescribing the duties of the Accountant-General and accounting officers;

(b) prescribing the form and manner in which any of the public accounts are to be kept;

(c) prescribing the procedure for the checking by accounting officers of claims against the Consolidated Fund and the paying of such claims;

(d) prescribing the procedure for the reporting by the Auditor-General of delays and irregularities;

(e) prescribing the responsibilities and liabilities of all accounting officers;

1971-7.

(f) providing for the purchase, receipt, custody, issue, sale, transfer or delivery of any stamps, securities or other property of the Government or statutory body;

(g) prescribing generally for the proper and efficient keeping of the public accounts, for any other matter required to be prescribed under this Act and generally for the proper carrying out of the provisions of this Act; and

1984-31.

(h) respecting the accounts of the Barbados Defence Force and the purchase of military stores, equipment and supplies therefor.

(2) All rules shall be subject to negative resolution.