

## **CHAPTER 10A**

### **PUBLIC ACCOUNTS COMMITTEE 2003-12**

This Act came into operation on 14th July, 2003.

#### **Amended by:**

This Act has not been amended

#### **Law Revision Orders**

*The following Law Revision Order or Orders authorized the insertion and removal of pages as the case may be under the Law Revision Act Cap.2 now repealed:*

1985



## **CHAPTER 10A**

### **PUBLIC ACCOUNTS COMMITTEE 2003-12**

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**BARBADOS****PUBLIC ACCOUNTS COMMITTEE  
2003-12**

*An Act to make provision for, inter alia, the*

- (a) establishment of a Joint Committee of Public Accounts consisting of members of the Government and the Opposition who shall be from both Houses;*
- (b) membership of that Committee to consist of 13 members; and*
- (c) duties of that Committee to extend to the examination of the audited financial statements of all statutory corporations as well as entities owned or controlled by the Crown.*

[Commencement: 14th July, 2003]

**Short title**

1. This Act may be cited as the *Public Accounts Committee Act*.

**Interpretation**

2. In this Act,

“Chairman” means the Chairman of the Committee;

“Committee” means the Public Accounts Committee established under section 3 of this Act;

“Deputy Chairman” means the Deputy Chairman of the Committee;

“House” means the Senate or the House of Assembly, as the context may require;

“independent auditor” means a person

(a) who holds the requisite qualifications as an auditor and is registered as an accountant under the *Profession, Trade and Business Registration Act*, Cap. 373; and

(b) is not a public officer;

“inter-governmental body” means a body corporate or an unincorporated body established by, or in accordance with the provisions of, an agreement between the Government of Barbados and the government of another country or between the Government and any international organisation;

“member” means a member of the Committee;

“office of the Auditor-General” means the office established as such under section 113 of the *Constitution*.

### **Public Accounts Committee**

**3.(1)** There is hereby established a joint committee of Parliament, to be known as the Public Accounts Committee.

(2) The Committee shall consist of 13 members, who shall be appointed as follows:

(a) 6 members shall be Senators, and shall be appointed by the Senate;

(b) 7 members shall be members of the House of Assembly, and shall be appointed by that House,

in accordance with the Standing Orders of the Senate and of the House of Assembly respectively.

- (3) Each member shall hold office during the pleasure of the House by which he was appointed unless he sooner retires or otherwise ceases to be a member of that House.
- (4) Either House may appoint one of its members to fill a vacancy among the members appointed by that House.
- (5) Each member shall cease to hold office when Parliament is dissolved.

### **Chairman and Deputy Chairman**

- 4.(1) There shall be
  - (a) a Chairman, who shall be the Leader of the Opposition; and
  - (b) a Deputy Chairman, who shall be elected by the members from time to time and shall hold office as Deputy Chairman during the pleasure of the Committee.
- (2) The Chairman shall preside at all meetings of the Committee at which he is present.
- (3) In the event of the absence of the Chairman from a meeting of the Committee, the Deputy Chairman shall, if he is present at that meeting, preside at that meeting.
- (4) In the event of the absence of both the Chairman and the Deputy Chairman from a meeting of the Committee, the members present shall appoint a member other than a member who supports the Government to be the Chairman; and the member so presiding shall, in relation to the meeting, have all the powers and functions of the Chairman.
- (5) At any time when the Chairman is, for any reason, unable to perform the duties of his office or there is a vacancy in the office of Chairman, the Deputy Chairman may exercise the duties of that office.

**Meetings of Committee**

5.(1) The Committee shall meet at least once within every 6 months and may meet at such other times as the Committee, by resolution, determines.

(2) The Committee may meet and transact business notwithstanding any prorogation of Parliament.

**Quorum and voting**

6.(1) At a meeting of the Committee 5 members constitute a quorum.

(2) All questions to be decided by the Committee shall be decided by a majority of the votes of the members present.

(3) The Chairman or other member presiding shall have a vote as a member and, in the event of an equality of votes, shall also have a casting vote.

(4) The Chairman shall cause minutes of every meeting to be recorded, and the minutes shall include the votes cast and the manner in which each member votes.

**Duties of the Committee**

7.(1) The duties of the Committee are

- (a) to examine the audited financial statements of
  - (i) authorities of the Government to which this Act applies and inter-governmental bodies to which this Act applies;
  - (ii) all statutory corporations, entities in which the Crown owns not less than 50 per centum of the share capital, or controls at least 50 per cent of the voting rights in the entity;
- (b) to examine all reports of the Auditor-General, including reports of the results of performance audits, that are tabled in each House of Parliament;

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- (c) to report to both Houses of Parliament with any comment it thinks fit on any items or matters in those accounts, statements and reports, or any circumstances connected with them, that the Committee thinks should be drawn to the attention of Parliament;
  - (d) to report to both Houses of Parliament any alteration that the Committee thinks desirable in
    - (i) the form of the public accounts or in the method of keeping them; or
    - (ii) the mode of receipt, control, issue or payment of public moneys;
  - (e) to inquire into any question connected with the public accounts which is referred to the Committee by either House of Parliament, and to report to that House on that question;
  - (f) to consider
    - (i) the operations of the Office of the Auditor-General;
    - (ii) the resources of the Office of the Auditor-General, including funding, staff administrative structures, information collection analyses, retrieval and reporting capabilities; and
    - (iii) reports of an independent auditor on operations of the Office of the Auditor-General or any authority of Government to which this Act applies;
  - (g) to report to both Houses of Parliament on any matter arising out of the Committee's consideration of the matters listed in paragraph (f), or on any other matter relating to the Auditor-General's functions and powers that the Committee considers should be drawn to the attention of Parliament;
  - (h) to report to both Houses of Parliament on the performance of the office of the Auditor-General at any time; and

- (i) any other duties given to the Committee by this Act, by any other law or by Joint Standing Orders approved by both Houses of Parliament.
- (2) Nothing in subsection (1) authorises the Committee to direct the activities of the Auditor-General or the independent auditor.
- (3) For the purposes of this section, an authority of the Government to which this Act applies is
  - (a) a body corporate or an unincorporated body established for a public purpose by, or in accordance with the provisions of an enactment, not being an inter-governmental body;
  - (b) a body established by the Governor-General or by a Minister in accordance with an enactment; or
  - (c) an incorporated company over which the Government exercises control.
- (4) Where the parties to an agreement relating to the establishment of an inter-governmental body consent to the examination, by the Committee, of the financial affairs of that body, the Minister shall notify the fact that they have so consented in the *Gazette*; and the body shall thereupon become an inter-governmental body to which this Act applies.
- (5) Where a party to an agreement relating to the establishment of an inter-governmental body, being an inter-governmental body which, by virtue of subsection (4), is an inter-governmental body to which this Act applies, withdraws its consent to the examination by the Committee of the financial affairs of that body, the Minister shall notify the fact that that party has withdrawn its consent in the *Gazette*; and the body shall thereupon cease to be an inter-governmental body to which this Act applies.

**Annual report**

8. The Committee shall
- (a) prepare a report on the performance of its duties in respect of each financial year; and
  - (b) lay the report in each House of Parliament.

**Sub-Committees**

- 9.(1) The Committee may appoint sub-Committees of 5 of its members to inquire into and report to the Committee upon such matters with which the Committee is concerned as the Committee directs.
- (2) At a meeting of a sub-Committee, a quorum is constituted by 3 members and a decision shall be by unanimous vote.
  - (3) A sub-Committee shall report in writing to the Committee as soon as practicable on each matter referred to that sub-Committee by the Committee.
  - (4) A sub-Committee may sit at any time notwithstanding that the Committee is sitting at the same time.

**Sittings to be public except in certain cases**

- 10.(1) Subject to subsection (2), the Committee shall take all evidence in public.
- (2) The Committee may, and at the request of the witness giving the evidence shall, take in private evidence, whether oral or documentary, which in the opinion of the Committee relates to a secret or confidential matter.
  - (3) The Committee may take evidence on oath or affirmation, and the Chairman or the Deputy Chairman may administer oaths or affirmations to witnesses appearing before the Committee.
  - (4) The oath or affirmation administered to a witness may be in accordance with Form A or Form B in the *Schedule*, as the case requires.

**Power to summon witnesses**

**11.(1)** The Committee may summon a person to appear before it to give evidence and produce documents.

(2) A summons to a witness may be in accordance with Form C in the *Schedule*, and shall be signed by the Chairman or the Deputy Chairman.

(3) A summons to a witness may be served upon the witness either personally or by being left at, or sent by post to, his usual place of business or of abode.

**Continuance of evidence**

**12.** Where the Committee as constituted at any time, or a sub-Committee of the Committee as constituted at any time, has taken evidence in relation to a matter, but the Committee as so constituted has ceased to exist before reporting on the matter, the Committee as next constituted may consider that evidence as if it had been given before it.

**Disclosure of evidence**

**13.(1)** Where, at the request of a witness, evidence is taken by the Committee in private,

(a) the Committee or a member shall not, without the consent in writing of the witness; and

(b) a person other than a member shall not, without the consent in writing of the witness and the authority of the Committee under subsection (3), disclose or publish the whole or a part of the evidence, other than evidence which has already been lawfully published.

(2) Where evidence is taken by the Committee in private otherwise than at the request of a witness, no member of the Committee or any other person shall without the authority of the Chairman in writing disclose or publish the whole or a part of that evidence other than evidence which has already been lawfully published.

(3) The Committee may, in its discretion and without the consent of a relevant witness, disclose or publish, or authorise the disclosure or publication of, evidence taken in private where it is satisfied that the disclosure will not reveal any secret or confidential matter.

#### **Warrant in case of disobedience of summons**

**14.** Where a person upon whom a summons under section 11 has been served fails to appear or, having appeared, fails to continue in attendance in obedience to the summons, the Chairman or the Deputy Chairman shall report the matter to the House and the House may order the person to attend the Committee.

#### **Witness to obey summons**

**15.** A person upon whom a summons under section 11 has been served shall not, without reasonable excuse, proof whereof shall lie upon him, fail to appear or to continue in attendance in obedience to the summons.

#### **Preventing witnesses from giving evidence**

**16.** A person shall not knowingly dissuade or prevent a person from obeying a summons under section 11.

#### **Witnesses not to refuse to be sworn etc.**

**17.** A person summoned to appear before the Committee shall not, without just cause, proof whereof shall lie upon him, refuse

- (a) to be sworn or make an affirmation;
- (b) to answer a question put to him by the Committee or by any member thereof; or
- (c) to produce a document which he is required by the Committee or by a member thereof to produce.

**Witnesses' expenses**

**18.** A witness appearing before the Committee shall be entitled to be paid such fees and travelling expenses as the Chairman or the Deputy Chairman allows in accordance with the prescribed scale.

**Privileges and protection of witnesses**

**19.(1)** A person summoned to appear or appearing before the Committee as a witness shall have the same protection and privileges as a witness in proceedings in the High Court.

(2) A person shall not use, cause, inflict or procure any violence, punishment, damage, loss or disadvantage on or to a person for or on account of his having appeared as a witness before the Committee, or for or on account of any evidence lawfully given by him before the Committee.

**False evidence**

**20.** Any person who in the course of giving evidence before the Committee wilfully makes a statement material to the subject of the inquiry of the Committee

(a) that he knows to be false or does not believe to be true; or

(b) where he is reckless as to the factual content of the evidence

is guilty of an offence and is liable on summary conviction to a fine of \$25 000 or to imprisonment for a term of 2 years or to both.

**Offences**

**21.** A person who contravenes, or fails to comply with, section 15, 16, 17 or 19(2) of this Act is guilty of an offence and is liable, on summary conviction, to a fine of \$25 000 or to imprisonment for a term of 2 years or to both.

**Regulations**

**22.** The Governor-General may make regulations, not inconsistent with this Act, prescribing all matters which are required or permitted to be prescribed, or which are necessary or convenient to be prescribed, for carrying out or giving effect to this Act.

**SCHEDULE***(Sections 10(4), 11(2))**FORMS*

## FORM A

*(Section 10(4))**OATH OF WITNESS*

The evidence that I shall give before the Committee shall be the truth, the whole truth, and nothing but the truth, so help me God!

FORM B

*(Section 10(4))*

*AFFIRMATION OF WITNESS*

I do solemnly and sincerely affirm and declare that the evidence I shall give before the Committee shall be the truth, the whole truth, and nothing but the truth.

## FORM C

*(Section 11 (2))**BARBADOS*

## SUMMONS TO A WITNESS

To: (here insert name, address and occupation of witness)

You are hereby summoned to appear before the Public Accounts Committee (or a sub-Committee of the Public Accounts Committee) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_ o'clock, at \_\_\_\_\_, then and there to give evidence and then and there to produce such documents as are required that are within your possession; and you are required to continue in attendance as directed by the said Committee (or sub-Committee), or the Chairman thereof, until your attendance is no longer required.

Dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

(Chairman or Deputy Chairman of the Committee or Sub-Committee)