



Third Floor, William Tam Building, Mountain View Boulevard, P.O. Box 7,
City of Belmopan, Belize, C.A.

Tel: 501- 828-4362

Ext. #: 84362 Email: auditorgeneralbelize@audit.gov.bz

CIRCULAR

MEMORANDUM NO. 1

OF 2025

REF: GEN/3/01/25 (01) Vol. II

FROM: Auditor General – Office of the Auditor General

TO: Cabinet Secretary, Solicitor General, Clerk National Assembly,
Chief Executive Officers, Heads of Department and other
Accounting Officers

SUBJECT: Adherence to Financial Orders, 2020

DATE: February 21, 2025

Reference is made to Financial Orders, 2020 whereby the Auditor General is to be copied in all correspondence regarding financial matters of the Government including but not limited to the following:

- Section 3: The Accounting Officer is responsible: - (b) for furnishing his ministry, the Accountant General, the Ministry of Finance and the Auditor General with any information called for concerning finance, accounts and stores;
- Section 16: The Finance Officer is the right-hand man of the Accounting Officer on financial matters and the Accounting Officer should accept his advice on matters of finance, accounting and stores. If for any reason the Accounting Officer rejects the advice of the Finance Officer, or fails to observe it, he must signify this decision in writing to the Finance Officer, sending copies to the Financial Secretary, the Accountant General and the Auditor General.
- Section 21: Verified cases of carelessness or extravagance shall be reported in writing at once to the Accounting Officer by the Finance Officer. The Accounting Officer shall then report the matter to the Financial Secretary, the Accountant General and the Auditor General with his comments or recommendations thereon or take action as required under Order 603. If the Finance Officer disagrees with the course of action taken by the Accounting Officer he will signify disagreement in writing to the Financial Secretary with copies to the Accounting Officer, Accountant General and Auditor General.
- Section 27: It follows that an Accounting Officer should accept the advice of his Finance Officer on any matter within the latter's province in particular an Accounting Officer should accept the advice of his Finance Officer on any matter touching on the expenditure of public funds which have been appropriated to his department by vote or by law. If for any reason the Accounting Officer rejects the advice of the Finance Officer

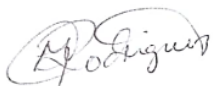
or fails to observe it, he shall signify this decision in writing to the Finance Officer, sending copies to the Chief Executive Officer, Financial Secretary, the Accountant General and the Auditor General. **Since the Accounting Officer is responsible ultimately for all administration of his department, the Finance Officer, in such a situation, shall be obliged to follow his instruction. This procedure will operate in the interest of an Accounting Officer, since it will be he who will account to the Public Accounts Committee for all expenditure made by his department, and it will be he who will be open to surcharge if the Committee is not satisfied that the expenditure was properly made. It follows that it is desirable for an Accounting Officer to have the backing of the Finance Officer and the Ministry of Finance.**

- Section 81: Any surplus found in official cash shall be immediately paid to revenue Sundries, as per Accounting distribution and a report made to the Accounting Officer. If the surplus is \$50.00 or more the Accounting Officer, through his Finance Officer where appointed, shall report the fact by memorandum to the Financial Secretary with copies to the Accountant General and the Auditor General.
- Section 87: The importance of prompt assessment and of the prompt notification of assessments to the individuals concerned cannot be overstressed. Should an Accounting Officer for any reason find himself unable either to assess or bill promptly, he shall immediately report his difficulties in writing to his ministry with copies to the Financial Secretary, the Accountant General and the Auditor General.
- Section 183: Each issue of money order pads, whether from Government Printer to Postmaster General or from Postmaster General to District Finance Officer, or from Postmaster General or District Finance Officer to district postal clerk/cashier shall be made on a revenue form issue note (RFIN). RFIN's shall be serially numbered and bound in quadruplicate. The third copy shall be sent to the Auditor General at the time of issue, and the fourth copy shall remain in the book.
- Section 233: Reports on cash (as defined in Order 151) and bank balances shall be submitted to the Ministry of Finance, Auditor General and Accountant General.
- Section 354: The name of the officer(s) who may authorize vouchers for payment and/or sign local purchase orders against a Departmental Warrant shall be authorized by the Accounting Officer on the prescribed form and copies countersigned by the officers being authorized shall be forwarded to the Accountant General and the Auditor General and sub-accountants.
- Section 425: Accounting Offices shall draw up departmental rules governing the method of preparation and control of time books, or other attendance records, and paysheets most suitable to their requirements. They shall be framed in accordance with general principles approved by the Accountant General and the Auditor General, and for this reason copies shall be furnished to these officers. Should, at any time, circumstances prevent the application of departmental rules, full details shall be submitted to the Accountant General and the Auditor General, who shall advise accordingly.
- Section 502: An imprest being a personal account is not normally transferable to another officer; but, in the event of an imprested officer being absent on departmental or sick leave, a transfer may be made provided a departmental handing-over certificate covering the cash and the relevant vouchers is completed and signed by both the imprested officer and the responsible officer designated to replace the imprested officer during such period of absence, with copy forwarded to the Accounting Officer, the Accountant General and Auditor General.
- Section 504: Copies of all Imprest Warrants shall be sent to the Auditor General and appropriate Sub-Treasury where necessary.
- Section 563: If any Accounting Officer is in doubt, after a full examination of the procedures leading up to a certificate, or in any circumstances, that a certificate does not have full force, he shall notify his ministry accordingly (a copy of the Accountant General and the Auditor General) which, if it cannot bring about a solution, shall report the facts to the Ministry of Finance for decision.
- Section 569: Should the Accounting Officer consider that a keyholder has been negligent in failing to send notification of absence in time, he shall report the facts to the Financial Secretary, copy to the Accountant General and the Auditor General.
- Section 603: Where an Accounting Officer or his representative considers at any stage before a final report can be submitted that the facts reported to him clearly indicate that a member of the government service may be guilty of a criminal offence, or of an offence which would involve proceedings against him with a view to dismissal, he shall relieve him of all his financial duties and he shall forthwith refer the matter direct to the Solicitor General with a copy to the Chief Executive Officer, Ministry of the Public

Service, the Financial Secretary, the Accountant General and the Auditor General. If the Solicitor General advises the Accounting Officer in reply (copy to the Chief Executive Officer, Ministry of the Public Service, the Financial Secretary, the Accountant General and the Auditor General) that a criminal offence has been committed by an officer, the Accounting Officer shall then refer the matter to the Police.

- Section 605: Notwithstanding any action which may have been taken at Financial Orders 601 to 604 the Accounting Officer, through his Finance Officer where appointed, shall in all cases, on discovering any loss, shortage, fraud, theft or irregularity: (b) report the facts by memorandum to the Accountant General with copies to the Financial Secretary and the Auditor General confirming that the personal advances account has been opened and giving its title;
- Section 608: Where criminal proceedings are instituted leading to a conviction, Accounting Officers shall immediately investigate the prospects of recovery by means of a civil action from the assets of the convicted person or persons and the result of such investigation shall be communicated to the Financial Secretary through the Accountant General, with a copy to the Auditor General.
- Section 611: Application for authority to write off arrears of revenue in individual cases shall be submitted by the Accounting Officer to the Financial Secretary with copy to the Accountant General and Auditor General.
- Section 614: Save where other authority is prescribed by specific law the approval of the Legislature is required for any general cancellation of revenues due to government prior to a given date. Application for any such general cancellation shall be made by letter to the Financial Secretary with copy to the Accountant General and the Auditor General.
- Section 619: Accounting Officers are required to report all cases of overpayments to the Accountant General with copy to the Financial Secretary and the Auditor General immediately after coming to the notice, if not recovered immediately on discovery.
- Section 620: An Accounting Officer shall report to the Financial Secretary (with copies to the Accountant General and the Auditor General) the circumstances attending all cases which come to his attention in his own Ministry of nugatory expenditure, and fruitless payments, as a result of which monies are expended which represent a dead loss to government. Cases shall likewise be reported where partial losses are sustained in similar circumstances.
- Section 662: When a government vehicle is involved in an accident the officer responsible for the vehicle shall report the full facts to his Accounting Officer who shall: (a) report the facts by memorandum to the Accountant General copy to the Financial Secretary and the Auditor General.
- Section 663: If on receipt of the Accounting Officer's final report, the Financial Secretary considers that there is a case for disciplinary action providing as for recovery of costs, he shall: (a) in the case of a public officer submit his firm recommendations to the Chief Executive Officer, Ministry of the Public Service and (b) in other cases hand down his decision to the Accounting Officer concerned with a copy to the Accountant General and Auditor General.
- Section 721: Copies of all contracts shall be sent by the Accounting Officer to the Accountant General, the Auditor General and the Contractor General.
- Section 725: On completion of contract works, they shall be inspected as follows: (a) by the architect or engineer in charge of construction; (b) by a representative of the commissioning department; (c) by the contractor or his representative; (d) by a representative of the branch of the Ministry of Works responsible for ultimate maintenance. A final handing over certificate shall be signed by the persons referred to in (a), (b) and (d) above and a copy sent to the Auditor General.

Respectfully,



Maria Rodriguez (Mrs.)
Auditor General