

ICGFM 2017 31ST ANNUAL INTERNATIONAL TRAINING CONFERENCE

Miami 15-19 May 2017

Governance, Transparency and Accountability:

A case study on Guyana

By

Swatantra Anand Goolsarran, FCCA, MBA, DBA

PFM Consultant



INTRODUCTION

- Presenter a weekly columnist for local newspaper
- Column is entitled “Accountability Watch”
- Presentation deals with PFM and other related issues
- Covers the period 2011 to date
- Published in book form

PRESENTATION POINTS

- ✓ Democratic norms and values
- ✓ General PFM matters
- ✓ Budgetary matters
- ✓ Public procurement
- ✓ Corruption-related issues
- ✓ Concluding remarks and questions

DEMOCRATIC NORMS AND VALUES

- ✓ 2011 national elections and their impact
- ✓ Stalemate in budget approval process
- ✓ 2012 'budget cuts' case and Court ruling
- ✓ Circumventing Parliamentary approval to incur expenditure

DEMOCRATIC NORMS AND VALUES...

- ✓ Threat of no confidence in the Government
- ✓ Prorogation and dissolution of Parliament
- ✓ Court ruling on 'excess expenditure'
- ✓ Fresh national elections in 2015

DEMOCRATIC NORMS AND VALUES...

- ✓ Change of Government after 23 years
- ✓ Local government elections after 22 years
- ✓ Local Government Commission yet to be established

GENERAL PFM MATTERS

- ✓ Financial accountability local government organs
- ✓ Constitutional violations and creation of 'parallel' Treasury
- ✓ Creation of 'parallel' Public Service
- ✓ Implementation of IFMAS

GENERAL PFM MATTERS

- ✓ Consolidated and Contingencies Funds
- ✓ Need for effective internal audit in Government
- ✓ Auditor General as watchdog of public accountability
- ✓ Role of the Public Accounts Committee

GENERAL PFM MATTERS...

- ✓ Need for revision of the accountability cycle
- ✓ Introducing IPSAS for Government
- ✓ Forensic audit reports of State agencies

BUDGETARY MATTERS

- ✓ 2012 budget cuts case and Chief Justice ruling
- ✓ Excess expenditure and threat of no confidence
- ✓ 2015 Court ruling on excess expenditure
- ✓ Budget Transparency Action Plan

PUBLIC PROCUREMENT

- Estimated 15-20% leakages in public procurement
- Main contributory factors
- Constitutional amendment of 2001
- The Procurement Act 2003
- Procurement Commission established after 15 years

CORRUPTION-RELATED ISSUES

- ✓ Guyana a signatory to IACAC and UNCAC
- ✓ Integrity Commission as an anti-corruption mechanism
- ✓ Guyana's standing on the Corruption Perceptions Index
- ✓ Amendments to anti-money laundering legislation

CONCLUDING REMARKS & QUESTIONS

- Pleasure to have been invited
- Guyana's experience an important lesson in PFM
- Happy to respond to any questions!
- Contact information- email: goolsarran@yahoo.com; swatantra.goolsarran@gmail.com. Tel: 1-647-345-0629

QUESTIONS FOR PARTICIPANTS

- ✓ End of slide 6: Does your country have a minority government? Are there any difficulties in having the national budget approved?
- ✓ End of slide 9: Has your country introduced IPSAS, or in the process of doing so?
- ✓ End of slide 11: What is your best estimate of the extent of procurement leakages in your country? (1) 0-5% (2) 5-10% (3) 10-15% (4) 15-20% (5) over 20%
- ✓ End of slide 11: Is public procurement written in your Constitution? Does your country have a dedicated procurement law, as opposed to regulations?