

**BILL**

*Supplement to the Sierra Leone Gazette Extraordinary Vol. CXLXI No. 43*  

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*dated 17th July, 2020*

No.



2020

**Sierra Leone**

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**A BILL ENTITLED**

**The Supplementary Appropriation Act, 2020**

Short title.

**Being an Act to make revisions and supplementary provision  
for the services of Sierra Leone for the year 2020.**

[

] Date of commencement.

WHEREAS by the Appropriation Act, 2019 a sum not exceeding eight trillion, five hundred and ninety six billion, eight hundred and eleven million, three hundred and seventy five thousand five hundred Leones was provided for the services of Sierra Leone for the year two thousand and twenty;

AND WHEREAS it has become necessary to provide for expenditure from the Consolidated Fund, a further sum of one trillion six hundred and sixty seven billion six hundred and forty one million eight hundred and ninety two thousand Leones in excess of the provision in the Appropriation Act, 2020;

AND WHEREAS subsection (3) of section 112 of the 1991 Constitution states that where in respect of any financial year, it is found that the amount of moneys appropriated by the Appropriation Act for any purpose is insufficient or that a need has arisen for expenditure for a purpose for which no amount of moneys has been appropriated by the Act, a supplementary estimate showing the sum of money required shall be laid before Parliament;

AND WHEREAS paragraphs (a) to (e) of subsection (1) of section 42 of the Public Financial Management Act 2016 provides that a supplementary estimate under sub-paragraph (ii) of paragraph (b) of sub section (3) of section 111 of the 1991 Constitution shall be submitted to Parliament subject to subsection (3) of section 112 of the 1991 Constitution and shall be appropriated by a Supplementary Appropriation Act under subsection (4) of section 112 of the Constitution;

AND WHEREAS sub-regulation (1) of Regulation 24 of the Financial Management Regulations 2007 provides that: Where further disbursements are required in respect of a service which-

- (a) could not have been foreseen;
- (b) cannot be postponed without detriment to the public service; or
- (c) cannot appropriately be charged to an existing appropriation or which can cause an excess on such estimates,

a Vote Controller shall seek approval or authority from the Minister before an expenditure is incurred;

AND WHEREAS sub-regulation (2) of Regulation 24 of the Financial Management Regulations 2007 provides that where expenditure for such service cannot be met by virement from a programme with savings, provision for supplementary can be sought;

AND WHEREAS sub-regulation (1) of Regulation 25 of the Financial Management Regulations 2007, provides that where a supplementary provision is required as an addition to the original estimates, an application for supplementary funds shall be made by the vote controller concerned to the Financial Secretary in order to seek the approval of the Minister.

NOW, THEREFORE, be it enacted by the Members of Parliament in this present Parliament assembled, as follows:-

1. This Act shall be deemed to have come into operation on the 24th day of July, 2020. Commencement

2. The sum of one trillion six hundred and sixty seven billion six hundred and forty one million eight hundred and ninety two thousand Leones shall be and is hereby granted to the President, for and during the period July to December 2020 to be applied for the several services set forth in the First Schedule. Le1,667,641,892,000  
revised  
estimate July  
to December,  
2020.

3. (1) The sum of one trillion six hundred and sixty seven billion six hundred and forty one million eight hundred and ninety two thousand Leones shall be and is hereby declared to be charged upon and made payable from and out of the Consolidated Fund for the period July to December 2020 and the payment shall be taken to begin immediately after the commencement of this Act. Le1,667,641,892,000  
charged on  
revenue

(2) Payment of the sums authorized by the Minister responsible for Finance to be issued from the Consolidated Fund shall be taken to have begun on the date of the warrant authorizing such payment.

Accountant General's authority for payment. 4. The Accountant General is hereby authorized and required from time to time upon warrant or order of the Minister responsible for Finance to pay out of the Consolidated Fund Excess of expenditure the sum of one trillion six hundred and sixty seven billion six hundred and forty one million eight hundred and ninety two thousand Leones for the services specified in the First Schedule;

Excess of expenditure. 5. The amount from time to time paid for and in respect of expenditure authorized in section 2 shall not exceed the sum of one trillion six hundred and sixty seven billion six hundred and forty one million eight hundred and ninety two thousand Leones from the twenty fourth day of July, 2020 and any balances remaining unissued at the end of December, 2020 shall lapse and shall not be available from making any payment in the following year.

**SCHEDULE**

FY 2020 Original Budget (Jan-Dec)	FY 2020 Revised Bedget (Jan-Dec)	FY2020 Suppl'tary (Jul-Dec)
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Vote	Division	Vote Description	Total Sum Voted	Total Sum Voted	Total Sum Voted
129	00	Ministry of Finance (Social Safety Nets -Bailout to State Owned Enterprises)	0	20,000,000,000	20,000,000,000
20 1	00	Ministry of Defence (Forward Patrol Bases and Equipments for Engineering Unit)	7,000,000,000	20,000,000,000	13,000,000,000
301	00	Ministry of Basic and Secondary Education (Free Quality Education Programme)	82,721,502,500	167,888,555,900	85,167,053,400

			FY 2020 Original Budget (Jan-Dec)	FY 2020 Revised Bedget (Jan-Dec)	FY2020 Suppl'tary (Jul-Dec)
304	01	Ministry of Health and Sanitation (Health Systems Strengthening)	0	108,777,130,000	108,777,130,000
308	00	National Commission for Social Action (Social Safety Nets - Cash Transfers and Food Assistance)	3,000,000,000	15,000,000,000	12,000,000,000
318	00	Ministry of Environment (Tree Planting)	12,000,000,000	45,000,000,000	33,000,000,000
401	00	Ministry of Agriculture and Forestry (COVID - 19 Response)	0	20,000,000,000	20,000,000,000
401	00	Ministry of Agriculture and Forestry (Food Production)	67,651,033,300	70,680,000,000	3,028,966,700
405	00	Ministry of Tourism (Social Safety Nets - Support to Tourism/Hotels)	0	20,000,000,000	20,000,000,000
406	00	Ministry of Energy (Districts Electrification Project)	20,000,000,000	146,021,754,400	126,021,754,400
406	02	Ministry of Energy (Refurbishment of Government Owned Power Plants)	0	30,000,000,000	30,000,000,000
408	00	Ministry of Works and Public Assets (Township Roads)	0	168,854,553,400	168,854,553,400
408	00	Ministry of Works and Public Assets (Labour Intensive Public Works/Spots Improvement)	80,000,000,000	110,000,000,000	30,000,000,000

6	No.	Supplementary Appropriation Act	2020		
			FY 2020 Original Budget (Jan-Dec)	FY 2020 Revised Budget (Jan-Dec)	FY2020 Suppl'tary (Jul-Dec)
409	00	Ministry of Trade and Industry (Small and Medium Enterprises Support - Micro Finance)	21,000,000,000	50,000,000,000	29,000,000,000
410	00	National Protected Area Authority	1,516,769,600	6,516,769,600	5,000,000,000
414	00	Ministry of Water Resources (Water Supply Projects - SALWACO)	21,000,000,000	146,021,754,400	125,021,754,400
414	00	Ministry of Water Resources (GUMA - Freetown Improvement Water Supply Project)	0	17,100,000,000	17,100,000,000
509	00	Clearance of Verified Audited Arrears	266,000,000,000	548,208,000,000	282,208,000,000
601	00	Public Debt Charges	1,794,129,431,000	1,838,718,439,100	44,589,008,100
610	00	Transfers to National Corona Virus Response Emergency Centre (NACOVERC)	0	275,492,742,200	275,492,742,200
610	00	Contingency Fund (S36 PFM Act 2016)	3,760,000,000	58,800,000,000	55,040,000,000
Various		Salaries and Wages (Notes 1 and 2)	3,174,476,000,000	3,338,816,929,400	164,340,929,400
		<b>TOTAL</b>	<b>5,554,254,736,400</b>	<b>7,221,896,628,400</b>	<b>1,667,641,892,000</b>

No.	Supplementary Appropriation Act	2020	7
Note 1.	The amounts for Charged Emoluments, Gratuities and Other Retirement Benefits, and Contributions to Social Security are included in the provision for Salaries and Wages.		
Note 2.	The Amount provided for Salaries and Wages is the provision for the Financial Year 2020 for all Ministries , Departments and Agencies, including Government's contribution to Social Security as Employer to the Social Security Scheme.		
Note 3.	Contingency Fund (Allocated) which is 0.5% of Estimated Total Recurrent Revenue		

### MEMORANDUM OF OBJECTS AND REASONS

The object of this Bill is stated in the preamble.

MADE this 17th day of July, 2020.

JACOB JUSU SAFFA,  
*Minister of Finance.*

FREETOWN,  
SIERRA LEONE.  
JULY, 2020.