

# BILL

*Supplement to the Sierra Leone Gazette Extraordinary Vol. CXLXIII, No. 40*

*dated 13th June, 2022*

No.



**Sierra Leone**

2022

## A BILL ENTITLED

**The Supplementary Appropriation Act, 2022**

Short title.

Being an Act to make revisions and supplementary provision for the services of Sierra Leone for the year 2022.

[

]

Date of commencement.

WHEREAS by the Appropriation Act, 2022 a sum not exceeding ten trillion, two hundred and twenty one billion, four hundred and thirty five million, eight hundred and seventy five thousand eight hundred Leones was provided for the services of Sierra Leone for the year two thousand and twenty two;

WHEREAS it has become necessary to provide for the expenditure from the Consolidated Fund, a further sum of one trillion four hundred and sixteen billion nine hundred and two million two hundred and sixty six thousand four hundred Leones in excess of the provision in the Appropriation Act, 2022;

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 section 42 (1) of the Public Financial Management Act 2016 provides that a supplementary estimate under subparagraph (ii) of paragraph (b) of subsection (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 1991 Constitution;

AND WHEREAS sub-regulation (1) of regulation 25 of the Public Financial Management Regulations 2018 provides that: a supplementary estimate shall not increase the total expenditure of the State budget, unless the increase in the total expenditure-

- (a) is required due to a natural disaster, epidemic of illness or other significant and unforeseen economic and financial event;
- (b) can be financed by the increase in the revenue other than domestic or external borrowing

AND WHEREAS sub-regulation (2) of regulation 25 of the Public Financial Management Regulations 2018 provides that supplementary estimate shall be accompanied by a justification for its proposal;

AND WHEREAS sub-regulation (3) of regulation 25 of the Public Financial Management Regulations 2018, provides that when a supplementary estimate increases the total expenditure of the State budget, the Minister shall submit to parliament, at least the following-

- (a) revised fiscal forecasts, including revenues, expenditures, deficit, and debt, of the State budget;
- (b) the impact on achievement of the fiscal objectives and the adjustments to be made towards it achievement; and

- (c) a source of funding

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

Commencement 1. This Act shall be deemed to have come into operation on the 1<sup>st</sup> day of July, 2022.

Le 1,416,902,266,400 revised estimate July to December 2022 2. The sum of one trillion four hundred and sixteen billion nine hundred and two million two hundred and sixty six thousand four hundred Leones shall be and is hereby granted to the President, for and during the period July to December 2022 to be applied for the several services set forth in the First Schedule.

Le 1,416,902,266,400 charged on revenue 3. (1) The sum of one trillion four hundred and sixteen billion nine hundred and two million two hundred and sixty six thousand four hundred 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 2022 and the payment shall be taken to begin immediately after the commencement of this Act.

(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.

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 —

Accountant General's authority for payment

(a) The sum of one trillion four hundred and sixteen billion nine hundred and two million two hundred and sixty six thousand four hundred Leones for the services specified in the First Schedule;

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 four hundred and sixteen billion nine hundred and two million two hundred and sixty six thousand four hundred Leones from the first day of July 2022 and any balances remaining unissued at the end of December 2022 shall lapse and shall not be available from making any payment in the following year.

Excess of expenditure

## FIRST SCHEDULE

Vote	Division	Vote Description	FY2022 Supplementary Budget (Jul-Dec) Total Sum Voted
201	00	Ministry of Defence	25,051,000,000
206	00	Sierra Leone Police	40,082,000,000
207	00	Sierra Leone Correctional Services	35,071,000,000
406	00	Ministry of Energy	415,289,673,400
411	00	Road Maintenance Fund	135,375,800,000
601	00	Public Debt Charges	249,716,193,000
610	00	Contingency Fund (S36 PFM Act 2016)	137,600,000
Various		Salaries and Wages (Notes 1 and 2)	416,179,000,000
Various		Development Activities-Water Supply Projects	45,000,000,000
Various		Development Activities- Free Quality School Education Projects	20,000,000,000
Various		Development Activities- Others	35,000,000,000
<b>TOTAL</b>			<b>Le 1,416,902,266,400</b>

- 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 2022 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        day of June, 2022.

FREETOWN,  
SIERRA LEONE.  
JUNE, 2022

DENNIS K. VANDI  
*Minister of Finance*