

ACT

Supplement to the Sierra Leone Gazette Extraordinary Vol. CXLXI No. 52

dated 18th August, 2020

SIGNED this 14th day of August, 2020.

DR. JULIUS MAADA BIO,
President.



No. 6

2020

Sierra Leone

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.