

ACT

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THE GOVERNMENT BUDGETING AND ACCOUNTABILITY ACT, 2005

ARRANGEMENT OF SECTIONS

Section

PART I—PRELIMINARY

1. Commencement.
2. Interpretation.

PART II—CONTROL AND MANAGEMENT OF PUBLIC FINANCES

3. Minister's functions of control and direction over public finances.
4. Minister may delegate authority.
5. Powers of Financial Secretary.
6. Internal audit.

PART III—CONSOLIDATED FUND AND GOVERNMENT BANKING ARRANGEMENT

7. Composition of Consolidated Fund.
8. Modes of payment into Consolidated Fund.
9. Office of Accountant-General.
10. Accountant-General as chief accounting officer.
11. Banking of public moneys.
12. Accountant-General to prevent fraud and other irregularities.
13. Investment out of Consolidated Fund.
14. Payment of service provided by Government.
15. Receipt and payment of deposits.
16. Establishment of special funds.
17. Temporary advance on account of development expenditures as permissible investment.
18. Remission of tax, fees and penalties.
19. Deletion from accounts.

ii

PART IV—PREPARATION AND APPROVAL OF BUDGET

20. Budget Bureau.
21. District budget oversight committees.
22. Budget to be laid two months before beginning of financial year.
23. Budget documents.
24. Government revenues and expenditure.
25. Structure of appropriations.

PART V—BUDGET EXECUTION, ADJUSTMENT AND CONTROL

26. Expenditure ahead of appropriation.
27. Payment out of Consolidated Fund.
28. Appropriations of public moneys.
29. Payment for work done.
30. Payment for contracts.
31. Government contracts.
32. Cheques, etc.
33. Balance of appropriation.
34. Investment of public moneys in securities.
35. Advances from Consolidated Fund
36. Refund of expenditure.
37. Loans from Consolidated Fund.
38. Equity investments from Consolidated Fund.
39. Contingencies Fund.
40. Authorisation of issue of sums from Contingencies Fund.
41. Payment from Contingencies Fund into Consolidated Fund.
42. Heads of expenditure to be specified in requisition.
43. Replacement of sums issued from Contingencies Fund.
44. Accruals and investment.
45. Vote controllers.
46. Functions of vote controllers.
47. Termination of authority to spend.
48. Supplementary estimates and Supplementary Appropriation Bill.

PART VI—GOVERNMENT BORROWING AND DEBT MANAGEMENT

49. Government borrowing.

PART VII – GOVERNMENT ACCOUNTS

Section

50. Public accounts and departmental accounts.
51. Basis of public accounts
52. Classification of public accounts.
53. Monthly and quarterly budget reporting.
54. Monthly statement of public accounts to be published.
55. Closure of public accounts.
56. Annual financial statements by vote controllers.
57. Annual statement of public accounts.
58. Qualifying information.
59. Certification of public accounts.
60. Charges to general revenue balance.
61. Responsibility of accounting officers.

PART VIII – AUDIT OF ACCOUNTS

62. Audit of public accounts.
63. Responsibility of Auditor-General.
64. Disallowance and surcharge by Auditor-General.
65. Failure to answer audit query may result in withholding of emoluments and allowances.
66. Auditor-General to submit annual report to Parliament.
67. Parliament may request Auditor-General to audit.

PART IX – GOVERNMENT STORES

68. Government stores.
69. Responsibility for government stores.
70. Orders for government stores.
71. Terms of payment for government stores.
72. Transfer of government stores.
73. Discharge of accountability for government stores.
74. Inspection and verification.
75. Operation of revolving fund.

PART X – LIABILITY AND OFFENCES

Section

76. Liability for keeping public money.
77. Offence and penalty.

PART XI – MISCELLANEOUS

78. Government property.
79. Deductions from moneys due by Government..
80. Transfer of Government's property.
81. Government cheques.
82. Regulations.
83. Repeal of Act No. 1 of 1992 and savings.

SIGNED this *1st day of April, 2005*

ALHAJI AHMAD TEJAN KABBAH,
President.



No. 3



2005

Sierra Leone

The Government Budgeting and Accountability Act, 2005

Short title.

Being an Act to secure transparency and accountability in the appropriation, control and management of the finances and other financial resources of Sierra Leone and to provide for other related matters.

[] Date of commencement.

ENACTED by the President and Members of Parliament in this present Parliament assembled.

PART I—PRELIMINARY

Com-
mencement. **1.** This Act shall come into operation on such date as the Minister shall fix by order made by statutory instrument.

Interpretation. **2.** In this Act, unless the context otherwise requires—

“accountable” means, the requirement to record, report, explain and justify actions, as the case may be, to a superior officer, to Parliament or to the public;

“appropriation” means any money charged on the Consolidated Fund or other public fund or public account;

“budget” means the annual estimates of the revenues and other receipts and the expenditures of the Government, including grants to local councils of Sierra Leone submitted for the approval of Parliament;

“budgetary agency” means a government department or other public body to which a specific head or division or both of expenditure is allocated in the annual estimates;

Act No. 6
of 1991. “Constitution” means the Constitution of Sierra Leone, 1991;

“departmental accounts” has the meaning assigned thereto in subsection (2) of section 50;

“financial year” means a period of twelve months starting on 1st January in one year and ending on 31st December of the same year;

“general revenue” means the revenue accruing to and collected in favour of the Government during any financial year;

“Government” means the Government of Sierra Leone;

Act No. 1
of 2004. “local council” means a local council established under the Local Government Act 2004;

“Minister” means the Minister responsible for finance, and “Ministry” shall be construed accordingly;

“medium term expenditure framework budget” means the three-year rolling budget containing the budget estimates for the year to which it relates together with indicative budgets for the succeeding two years;

“money” means any coin, note or negotiable instrument;

“money received” includes all moneys that are paid to a public officer under or pursuant to an enactment, trust, treaty, undertaking or contract;

“principal officer” includes any of the following officers of the Ministry:—

- (a) the Financial Secretary;
- (b) the Deputy Financial Secretary;
- (c) the Director of the Budget Bureau;
- (d) the Accountant-General; and
- (e) the Director of Internal Audit;

“public accounts” has the meaning assigned thereto in subsection (1) of section 50;

“public money” means money held by, held in or paid out of the Consolidated Fund;

“public office” includes an office the emoluments attaching to which are paid directly from the Consolidated Fund or directly out of monies provided by Parliament;

“public officer” means a person holding or acting in a public office;

“vote controller” has the meaning assigned thereto in subsection (1) of section 45.

PART II – CONTROL AND MANAGEMENT OF PUBLIC FINANCES

Minister's
functions of
control and
direction
over public
moneys.

3. (1) Subject to the Constitution and this Act, the Minister shall have the management of the Consolidated Fund and the control and direction of all matters pertaining to the public moneys of Sierra Leone.

(2) Without prejudice to the generality of subsection (1), it shall be the responsibility of the Minister to–

- (a) develop the Government's macrofiscal policy and the medium-term expenditure framework for the budget;
- (b) control and manage the preparation, monitoring and implementation of the budget, including any adjustments to the budget, and to ensure that all interested parties are able to participate fully in the decisions taken on the budget within the medium term expenditure framework developed by the Minister under paragraph (a) ;
- (c) publish by Government Notice and by any other appropriate means, the progress of budget implementation on a quarterly basis;
- (d) manage and control government cash, banking and payment arrangements, forecasting of cash flows, public sector accounting, the public debt and government financial assets and liabilities;
- (e) coordinate the management of external grants and loans made to Sierra Leone;
- (f) promote and enforce transparency and sound management in respect of the revenue, expenditure, assets and liabilities of budgetary agencies;

(g) inspect the financial operations and asset management of budgetary agencies; and

(h) maintain, subject to subsection (3) of section 119 of the Constitution and any other enactment, the annual accounts of Sierra Leone and submit them to the Auditor-General for audit and cause copies to be published for general public interest.

(3) For the purposes of his functions under this section–

(a) there shall be established or continue to exist within the Ministry, as the case may be, such departments, divisions or units, including the Accountant-General's Department, the Budget Bureau, an aid coordination and management division, the Internal Audit Department, as the Minister may consider necessary or expedient, and

(b) the Minister may–

(i) establish treasury offices in large budgetary agencies for the receipt, custody and disbursement of public money as may be required in the implementing of the approved budget;

(ii) issue such instructions and directions as he may find necessary or expedient.

4. (1) The Minister may delegate in writing any of his functions under section 3 to the Financial Secretary or to any other public officer in the Ministry. Minister may delegate authority.

(2) Any function delegated under subsection (1) does not divest the Minister of the responsibility for the function or the exercise of any power thereunder.