

## SECOND SCHEDULE

Vote	Division	Vote Description	Total Sum Voted
<i>Le</i>			
509	00	Domestic Suppliers' Arrears	25,607,000,000
610	00	Contingency Expenditure	2,001,000,000
Various		Salaries and Wages (Paramount Chiefs)	13,380,000,000
Various		Stock of Outstanding FY2013 Obligations (Printed Cheques) Carried Over to FY2014	11,214,000,000
<b>TOTAL</b>			<b>52,202,000,000</b>

Note 1. The Amount provided for Salaries and Wages is the additional provision for the Financial Year 2014 for all Ministries, Departments and Agencies, including Government's contribution to Social Security as Employer to the Social Security Scheme.

Passed in Parliament this *10th day of July*, in the year of our Lord two thousand and fourteen.

IBRAHIM S. SESAY,  
*Clerk of Parliament.*

THIS PRINTED IMPRESSION has been carefully compared by me with the Bill which has passed Parliament and found by me to be a true and correct printed copy of the said Bill.

IBRAHIM S. SESAY,  
*Clerk of Parliament.*

## ACT

*Supplement to the Sierra Leone Gazette Extraordinary Vol. CXLV No. 72*

*dated 30th December, 2014*

SIGNED this *27th day of November, 2014.*

DR. ERNEST BAI KOROMA,  
*President.*



**Sierra Leone**

No. 12

2014

**The Supplementary Appropriation Act, 2014.**

Short title.

**Being an Act to make supplementary provision for the services of Sierra Leone for the year 2014.**

[ *1st July, 2014* ] Date of commencement.

WHEREAS by the Appropriation Act, 2014 a sum not exceeding three trillion, two hundred and sixty five billion, three hundred and thirty eight million, eighty five thousand four hundred and fifty nine Leones was provided for the services of Sierra Leone for the year two thousand and fourteen;

WHEREAS it has become necessary to provide for the expenditure from the Consolidated Fund, a further sum of two hundred and sixty six billion four hundred and Nineteen million Leones in excess of the provision in the Appropriation Act, 2014 for the several services set forth in the First and Second Schedules;

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 section 48 of Government Budgeting and Accountability Act 2005 provides that a supplementary estimate under paragraph (b) (ii) of sub section (3) of section 111 of the Constitution shall be submitted to Parliament subject to subsection (3) of section 112 of the 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 1st day of July, 2014. Commence-  
ment

**2.** The sum of two hundred and sixty six billion, four hundred and nineteen million Leones shall be and is hereby granted to the President, for and during the year 2014 to be applied for the several services set forth in the First and Second Schedules. Le266,419,  
000,000  
supplemen-  
tary estimate  
for 2014.

Le266,419,000,000 charged on revenue. **3.** (1) The sum of two hundred and sixty six billion, four hundred and nineteen million Leones shall be and is hereby declared to be charged upon and made payable from and out of the Consolidated Fund for the year 2014 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.

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—

(a) the sum of two hundred and fourteen billion, two hundred and seventeen million Leones for the services specified in the First Schedule;

(b) the sum of fifty two billion, two hundred and two million Leones for the services specified in the Second Schedule during the year ending 31st December, 2014.

Excess of expenditure **5.** The amount from time to time paid for and in respect of expenditure authorized in section 2 shall not exceed in gross the sum of two hundred and sixty six billion, four hundred and nineteen million Leones from the first day of July, 2014 and any balances remaining unissued at the end of December, 2014 shall lapse and shall not be available from making any payment in the following year.

FIRST SCHEDULE

<i>Vote</i>	<i>Division</i>	<i>Vote Description</i>	<i>Total Sum Voted</i>
<i>Le</i>			
105	00	Ministry of Political and Public Affairs	800,000,000
110	00	Office of the Secretary to the President	1,000,000,000
110	08	Office of the Ombudsman ... ..	340,000,000
110	18	Corporate Affairs Commission	715,000,000
112	00	Office of the Vice President	240,000,000
116	00	Parliament	600,000,000
128	00	Ministry of Foreign Affairs and International Co-operation	2,167,000,000
134	00	National Electoral Commission	2,000,000,000
201	00	Ministry of Defence	10,000,000,000
301	00	Ministry of Education, Science and Technology (Grants to Tertiary Institutions)	7,000,000,000
305	00	Ministry of Social Welfare, Gender and Children's Affairs	2,967,000,000
404	00	Ministry of Transport and Aviation	501,000,000
414	00	Ministry of Water Resources	1,200,000,000
Various		Development Activities - Reparation programme for war wounded (final phase)	6,068,000,000
Various		Development Activities - Electrification of District and Provincial Headquarter Towns	60,000,000,000
Various		Development Activities -Procurement of medical equipment and supplies for all Gov't Hospitals	65,010,000,000
Various		Development Activities - Procurement of vehicles for the military	20,239,000,000
Various		Development Activities - Others	33,370,000,000
<b>TOTAL</b>			<b>214,217,000,000</b>