

**LAWS OF SOUTH SUDAN**

**APPROPRIATION BILL FOR 2013/2014 SUPPLEMENTARY BUDGET**

**FEB 2014**

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**LAWS OF SOUTH SUDAN**

**APPROPRIATION BILL FOR 2013/2014 SUPPLEMENTARY BUDGET**

An Appropriation bill to provide for the control and management of the Republic of South Sudan revenue and expenditures from the Consolidated Fund intended for the security and humanitarian spending, from February 2014 to 30<sup>th</sup> June 2014.

## CHAPTER ONE

### PRELIMINARY PROVISIONS

#### 1. Title and Commencement.

This Bill may be cited as “The Appropriation Bill for 2013/2014 Supplementary Budget “and shall come into effect upon its signature by the President.

#### 2. Definitions.

In this Bill, unless the context otherwise requires, the following words and expressions shall carry the meanings assigned to them:

“**Accounting Officer**” means the individual designated by this Act to make all payment requests, and provide all necessary accountability, for the expenditures of a Government Spending Agency; and shall have the meaning assigned to it under the Public Financial Management and Accountability Act, 2011;

“**Activity estimate**” means the budgetary allocation to an activity defined in the Approved Budget through the allocation of a specific programme area and activity code;

“**Budget line**” means an expenditure classification defined in the Approved Budget through the allocation of a specific three-digit budget code;

“**Chapter**” means one of the five main expenditure categories of Wages & Salaries, use of goods & services, capital expenditures, Transfers and Presidential donation;

“**Consolidated Fund**” means the central group of revenue, expenditure and reserve accounts, maintained by the National Ministry of Finance, Commerce, Investment & Economic Planning in the Bank of South Sudan, for receiving public revenue and meeting public expenditure;

“**Spending Agency**” means any Government entity receiving an appropriation under this Act;

“**Legislature**” means the National Legislative Assembly and the Council of States;

**“Minister”** means the National Minister of Finance, Commerce, Investment & Economic Planning in the Government of the Republic of South Sudan;

**“Ministry”** means the National Ministry of Finance, Commerce, Investment & Economic Planning in the Government of the Republic of South Sudan; and

**“President”** means the President of the Republic of South Sudan.

## **CHAPTER TWO**

### **APPROPRIATIONS**

#### **3. Appropriations from the Consolidated Fund.**

The total estimates of the Supplementary Budget for the Fiscal Year 2013/2014 are Seven Hundred Forty Eight Million, Seven Hundred Ninety Five Thousand Six Hundred South Sudanese Pounds (**SSP 748,795,600**);

##### **1. classified as follows-**

- a) Five Hundred Million South Sudanese Pounds is directly allocated to the recurrent Budget of the Army. (**SSP 500,000,000**)
- b) The remainder is allocated to a Contingency Fund for Emergencies to cater for Humanitarian needs during the remainder period of the financial year. The amount is Two Hundred Forty Eight Million Seven Hundred Ninety Five Thousand Six Hundred South Sudanese Pounds (**SSP 248,795,600**)

#### **4. Limits to Expenditure.**

Expenditure limits issued by the 1<sup>st</sup> Undersecretary of Finance, Commerce, Investment & Economic Planning must not exceed Seven Hundred Forty Eight Million Seven Hundred Ninety Five Thousand Six Hundred South Sudanese Pounds (**SSP 748,795,600**);

- (1) No expenditure from this supplementary budget or commitments against the Consolidated Fund may be made except as authorised by this Bill.
- (2) No payments shall be made except in conformity with the Public Finance Management & Accountability Act, 2011.

#### **5. Supplementary Expenditure.**

- (1) Whenever new circumstances occur, or a matter of public concern proves not to have been satisfactorily addressed by the Approved Budget, the President may during the financial year cause a supplementary expenditure request to be submitted to the National Legislature. The Minister shall prepare all such submissions on behalf of the President.
- (2) All requests for supplementary expenditures submitted shall clearly detail the source of financing for the supplementary expenditure. Sources may include a reduction in the appropriations of other Spending Agencies, or allocation from reserve funds where existing, or new revenue raising measures detailed through a Revenue Law.
- (3) Once this supplementary Budget has been approved, the appropriation of the relevant Spending Agency shall be adjusted accordingly, on a chapter by chapter basis, according to the relevant budget line and activity code.
- (4) This supplementary Budget is financed through cutting from capital and operating expenditures of certain spending agencies.
- (5) The National Minister of Finance, Commerce, Investment & Economic Planning shall not borrow, guarantee, or raise a loan on behalf of the Republic of South Sudan to finance supplementary expenditures except as authorized by the National Legislature.
- (6) National Emergencies shall be defined as the consequences of epidemics, unforeseen Acts of nature or war which could not have been anticipated, and for which spending cannot be postponed without detriment to the public interest.
- (7) When supplementary expenditures are incurred according to subsection (6) of this section, the Minister, within one month of the expenditure having been incurred, to lay details before the National Legislature which details the nature of the supplementary spending and its financing.

## **6. Contractual Obligations.**

- (1) No Spending Agency receiving appropriations under this Bill shall enter into any contractual arrangement for consultancy services, goods and works without following procurement procedures laid down in the Public Financial Management and Accountability Act 2011,
- (2) All spending units shall record as obligations against appropriated funds any orders for purchase of goods or services at the time the order is placed, or the purchase of goods for which contracts are signed.

## CHAPTER THREE

### PENALTIES

#### 7. Penalties.

- (1) Every accounting officer of any Spending Agency receiving appropriation under this Bill, who causes unauthorized re-allocation between appropriations, shall be required to refund to the Treasury the amounts unlawfully reallocated. Should such accounting officer fail to refund the amounts wrongfully allocated, he or she shall bear the penalty provided under sub-section (2) of this section.
- (2) Any Accounting officer or government employee of any Government Spending Agency engaging in or promoting practices with the intent of-
  - (a) personally enriching himself or herself, or his or her family, business or other associates, in respect of public funds, appropriated under this Bill,
  - (b) overspending allocated budgets against the provisions of this Act, commits an offence; and if convicted, in addition to any other Penalties which the Court may decide under the Penal Code Law or any other law, shall refund to the Treasury the amount dishonestly used and the employee shall not occupy any future public office that may involve dealing with financial matters.

**Assent of the President of the Republic of South Sudan**