LAWS OF THE NEW SUDAN

THE FINANCIAL MANAGEMENT ACT, 2004

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Provisional Order

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PROVISIONAL ORDER

LAWS OF THE NEW SUDAN

THE FINANCIAL MANAGEMENT ACT, 2004.

An Act to Provide for the Establishment of Secretariat of Finance and Economic Planning. Its financial functions and duties and any other matters and issues related to or associated therewith.

Be it issued by the Chairman as follows:

CHAPTER ONE

PRELIMINARY PROVISIONS.

Section 1: Title and Commencement.

This Provisional Order may be cited as "The Financial Management Act, 2004" and shall come into effect on the date of signature.

Section 2: Repeal and Saving.

1. All the Acts, Orders, Rules and Regulations pertaining to the establishment, financial functions and duties of the Secretariat of Finance and Economic Planning are hereby repealed.

2. Any acts done or orders issued in accordance with the provisions of the repealed laws, orders, rules and/or regulations in sub-section (1) above, shall continue in force till repealed or amended in accordance with the provisions of this Act.

Section 3: Definitions

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

"Appropriation Act" is a law authorizing issue or payment of money from the Consolidated Fund to meet CANS expenditure in accordance with the provisions of its Consolidated Budget.

"Consolidated Fund" means the central account, maintained by Secretariat of Finance and Economic Planning, in a bank for receiving public revenue and meeting public expenditure.

"Consolidated Budget" means the National and Regional revenue and expenditure within a financial year.

"Secretariat" means the Secretariat of Finance and Economic Planning.

"Commissioner" means the Chief Executive in Charge of Secretariat of Finance and Economic Planning.

"NEC" refers to the National Executive Council, the Executive Organ of CANS.

"CANS" refers to the Civil Authority of the New Sudan.

"NLC" refers to the National Liberation Council, the Legislative Organ of the New Sudan.

"New Sudan" means the areas comprising of Bahr el Ghazal, Equatoria, Upper Nile, Nuba Mountains and Funj Regions.

"SPLM" refers to the Sudan People's Liberation Movement.

"Chairman" means the Chairperson of SPLM and CANS.

"Fiscal Year" means twelve calendar months usually associated with the beginning and end of a financial year.

CHAPTER TWO

ESTABLISHMENT, FUNCTIONS AND DUTIES OF THE SECRETARIAT.

Section 4: Establishment of the Secretariat.

1. There shall be established in the New Sudan a Secretariat to be known as "the Secretariat of Finance and Economic Planning", hereinafter referred to as "the Secretariat."

2. The Secretariat shall, *inter alia,* under the authority of the National executive Council (NEC), be responsible for the overall formulation, planning, development and financial management of the New Sudan Consolidated Budget.

Section 5: Functions and Duties.

1. Without prejudice to the generality of the provisions of Section 3(2) above, the Secretariat shall, after consultation with the National and Regional Authorities, make recommendations to the NEC for consideration on the following:-

(i) Formulation of an overall fiscal strategy for the New Sudan, in the light of macro-economic conditions and the effect that the fiscal policy may have on the economic condition.

(ii) Development of a public revenue and expenditure programme for the Consolidated Budget and formulation of plans for the management and control of expenditure under the revenue and expenditure programme.

(iii) Formulation of policies for raising and collection of revenue as specified in the Customs and Excise Duties Act, 2000.

(iv) Controlling and executing the raising of revenues and expenditure under the Consolidated Budget.

(v) The establishment of appropriate internal audit arrangements for the Consolidated Budget.

(vi) Management of bank accounts of the Consolidated Fund; and

(vii) Co-ordination and management of donor funds provided for development or any other activities.

2. In addition to the functions under sub-section (1) above, the Secretariat shall:-

(i) Develop the Consolidated Budget and present the same to the NEC for approval and thereafter to the NLC for adoption and enactment.

(ii) Ensure that the National and Regional Budgets are developed, approved and executed by the National and Regional Organs in accordance and consistent with the assessed macro-economic conditions and the Consolidated Budget.

(iii) Record and report to NEC on revenue and expenditure of the Consolidated Budget.

(iv) Establish an information technology facility to facilitate the effective and efficient execution of its functions and duties.

(v) Perform any other functions and duties necessary and appropriate for execution of its activities, as may be authorized by law.

3. Without prejudice to the provisions of subsection 1 and 2 above, the Secretariat shall be competent to borrow or take loans within or outside the New Sudan and use the same to cover any deficit in the Consolidated Budget.

Section 6: Powers of the Commissioner.

The Commissioner for Finance and Economic Planning, in his/her capacity as the Chief Executive of the Secretariat, shall:-

1. be responsible for the administration and management of the Secretariat and ensure that the functions and duties entrusted to the Secretariat are effectively and efficiently implemented.

2. Staff, organize and administer the Secretariat, and

3. Issue administrative orders, directives and guidelines for the operationalization and appropriate administration and/or management of the Consolidated Budget and any other matters pertaining to the functions and duties of the Secretariat.

CHAPTER THREE

FINANCIAL PROVISIONS

Section 7: The Consolidated Budget Accounts

1. Unless the NLC otherwise provides, the fiscal year starts on the first day of the month of January and ends on the thirty first day of the month of December of each calendar year.

2. The Secretariat shall open and maintain one or more bank accounts, in the same or different banks, for the receipt, custody, payment or transmission of money, raised or received, relating to the Consolidated Budget.

3. Money raised or received shall constitute the Consolidated Fund and shall be deposited into the nominated bank account opened pursuant to the provisions of this sub-section.

4. No expenditure shall be made from the Consolidated Fund except by authorization in accordance with the provisions of an Annual Appropriation Act, promulgated by the NLC or a Provisional Order issued by the Chairman, in the absence of the NLC, subject to confirmation by the NLC in its next first sitting.

Section 8: Audit

The Auditor General shall audit all the Public National and Regional Accounts, to ensure appropriate and efficient Management of Public Funds, in form of revenue and

expenditure, in accordance with the provisions of the Consolidated Budget. The Auditor General shall report his/her findings to the NLC for consideration.

CHAPTER FOUR

MISCELLANEOUS PROVISIONS.

Section 9: Employment Policies.

The Commissioner shall, in staffing the Secretariat, implement non-discriminatory employment and gender sensitive policies consistent with the Public Service Rules, Regulations and guidance.

Section 10: Regulations

The Commissioner shall make general regulations and rules, issue administrative directions, for perfect, efficient and effective implementation of the provisions of this Act.

Given under my hand this 25th **day of the month of December, in the Year 2004 A.D.**



Dr John Garang de Mabior,
Chairman,
SPLM and CANS.