## ACT 661 JUDICIARY (RETENTION OF REVENUE) ACT, 2003

#### ARRANGEMENT OF SECTIONS

- 1. Administrative expenses charged on the Consolidated Fund.
- 2. Submission of estimates.
- 3. Retention of percentage of collection.
- 4. Accounts and audit.

### ACT 661 JUDICIARY (RETENTION OF REVENUE) ACT, 20031(1)

AN ACT to reproduce the provisions on the expenditure of the Judiciary as set out in the Constitution; to authorise the Judiciary to retain a percentage of the moneys it collects in the course of the performance of its functions to defray specified expenses of the Judiciary and to provide for related matters.

#### 1. Administrative expenses charged on the Consolidated Fund

- (1) The administrative expenses of the Judiciary including the salaries, allowances, gratuities and pensions payable to or in respect of persons who serve in the Judiciary are charged on the Consolidated Fund.
- (2) The salary allowances, privileges and rights in respect of leave of absence, gratuity, pension and other conditions of service of a Justice of the Superior Court or a judicial officer or any other person exercising judicial power shall not be varied to that person's advantage.
- (3) Funds voted by Parliament or charged on the Consolidated Fund for the Judiciary shall be released to the Judiciary in quarterly instalments.

#### 2. Submission of estimates

- (1) The Chief Justice shall, in consultation with the Judicial Council, cause to be submitted to the President at least two months before the end of each financial year and after that as and when the need arises,
  - (a) the estimates of administrative expenses of the Judiciary, and
  - (b) estimates of development expenditure of the Judiciary.
- (2) The President shall at least one month before the end of each financial year or thereafter, as and when submitted to the President under subsection (1), cause the estimates to be laid before Parliament.
- (3) The estimates shall be laid before Parliament with the recommendations that the Government may have on them.

(4) The development expenditure of the Judiciary, if approved by Parliament, shall be charged on the Consolidated Fund.

### 3. Retention of percentage of collection

- (1) The Judiciary shall, to supplement its budgetary provisions, retain fifteen percent of moneys collected by it in the course of the performance of its functions for the purpose of defraying the expenses of the Judiciary.
- (2) The retention of revenue is subject to the provisions under the retention of internally generated funds in the Financial Administration Act, 2003 (Act 654).
- (3) Preparation and submission of revenue estimates and the reporting and accounting for it are subject to the Financial Administration Act, 2003 (Act 654).

#### 4. Accounts and audit

- (1) The Judiciary shall maintain proper books of account and other records in a form determined by the Auditor-General.
- (2) The Judiciary shall not later than six months after the end of each financial year submit the books of account to the Auditor-General for audit.
- (3) The Auditor-General shall not later than six months after the end of the immediately preceding financial year submit the audit report to Parliament and shall, in this report draw attention to the irregularities in the accounts audited and to any other matter which in the opinion of the Auditor-General ought to be brought to the notice of the Parliament.

## **Endnotes**

# 1 (Popup - Footnote)

1. The Act was assented to on 31st December, 2003.