

PUBLIC FINANCE MANAGEMENT ACT  
(Cap. 54:01)

PUBLIC FINANCE MANAGEMENT (LEVY ON ALCOHOLIC BEVERAGES  
FUND) ORDER, 2022

(Published on 29th September, 2022)

ARRANGEMENT OF PARAGRAPHS

PARAGRAPH

1. Citation
2. Interpretation
3. Continuation of Fund established under S.I. No. 90 of 2008
4. Purpose of Fund
5. Administration of Fund
6. Management of Fund
7. Receipts into Fund
8. Disbursements from Fund
9. Surplus in Fund
10. Investment of Fund monies
11. Accounts of Fund
12. Revocation of S.I. No. 90 of 2008

IN EXERCISE of the powers conferred on the Minister of Finance by section 38 of the Public Finance Management Act, the following Order is hereby made —

1. This Order may be cited as the Public Finance Management (Levy on Alcoholic Beverages Fund) Order, 2022. Citation

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

“Accounting Officer” means the Permanent Secretary in the Ministry responsible for health;

“Committee” means Management Committee appointed under paragraph 6;

“Department” means the department responsible for health management services in the Ministry responsible for health;

“Fund” means the Public Finance Management (Levy on Alcoholic Beverages Fund) continued under paragraph (3); and

“Revenue Service” has the same meaning assigned to the term under the Botswana Unified Revenue Service Act.

3. The Levy on Alcoholic Beverages Fund established under the Levy on Alcoholic Beverages Fund Order by section 38(1) of the Act, is hereby continued under a Special Fund known as the Public Finance Management (Levy on Alcoholic Beverages Fund) and shall continue to exist as if established by this Order.

Cap. 53:03  
Continuation of  
Fund established  
under S.I. No.  
90 of 2008

4. The purpose of the Fund is to promote projects and activities designed to combat alcohol abuse and minimize the effects of alcohol abuse by means of — Purpose of Fund

(a) public and school education campaigns on the harm of alcohol abuse;

(b) advocating alcohol free youth activities;

(c) supporting measures for the rehabilitation of victims of alcohol abuse;

(d) monitoring and limiting the role of advertising of alcohol in sports activities;

- (e) reviewing and advertising on the practices relating to the sale of alcohol;
  - (f) complementing law enforcement measures on curbing drunken driving; and
  - (g) such other activities aiming at curbing alcohol abuse or minimizing its effects as the Accounting Officer may, by notice, approve.
- Administration of Fund**
- 5.** (1) The Permanent Secretary in the Ministry responsible for health shall be the Accounting Officer and he or she shall be responsible for the administration of the Fund in accordance with provisions of this Order.
- (2) The Accounting Officer may exercise such powers and perform such duties as maybe required for the proper discharge of his or her duties under this Order.
- (3) The Accounting officer may, in writing authorise any other public officer to exercise or perform all or any of the duties required of him or her under this Order.
- Management of Fund**
- 6.** (1) The Minister responsible for health shall, after consultation with the Accounting Officer, appoint a Management Committee for the Fund.
- (2) The Committee shall be responsible for —
- (a) overseeing the administration and management of the Fund;
  - (b) advising the Accounting Officer with respect to the Fund; and
  - (c) determining the disbursement procedures and investment strategy of the Fund in accordance with the Government financial policies and procedures.
- (3) The Committee appointed under subparagraph (1) shall consist of —
- (a) the Deputy Permanent Secretary or a representative at Director level from the Ministry responsible for health or his or her representative, who shall be the Chairperson of the Committee;
  - (b) a representative at Director level from the Ministry responsible for youth, gender, sport and culture;
  - (c) a representative at Director level from the Ministry responsible for trade and industry; and
  - (d) six other members from the private and public sectors who hold the qualifications or have experience that the Accounting Officer considers appropriate and relevant for the carrying out of the purposes of the Fund.
- (4) The members of the Committee shall be appointed for a period of three years and shall be eligible for re-appointment for a further term not exceeding three years.
- (5) The Alcohol and Substance Abuse Division within the Ministry responsible for health shall provide secretarial services to the Committee.
- Receipts into Fund**
- 7.** (1) The Revenue Service shall collect the levy charged on alcoholic beverages and credit the levy collected to the Fund.
- (2) The levy shall be collected at the point of manufacture for locally produced alcoholic beverages and at the point of import for imported liquor respectively.
- (3) The levy shall be calculated and be set at a rate provided under the provisions of the Control of Goods (Intoxicating Liquor (Levy)) Regulations.
- (4) The Revenue Service shall remit to the Fund the levy collected on a quarterly basis or at such times as may otherwise be agreed upon between the Revenue Service and the Accounting Officer.
- (5) The Revenue Service shall, for the purpose of ensuring compliance with this Order, conduct an inspection of books of any person required to pay the levy on alcoholic beverages.
- Cap. 43:08  
(Sub. leg.)**

8. There shall be paid from the Fund, monies required for —
- (a) costs for the funding of projects set out in the annual budget prepared by the Committee; and
  - (b) administration costs relating to —
    - (i) the agency fees charged by the Revenue Service at a rate to be agreed upon by the Accounting Officer and the Revenue Service,
    - (ii) the management of the Fund, and
    - (iii) other matters affecting the administration of the Fund as approved by the Accounting officer.
9. If the Fund is in surplus at the end of a financial year, such surplus shall remain as part of Fund balance and be carried forward into the following financial year.
10. (1) Any monies accruing to the Fund which is not required for immediate use shall be invested in accordance with the objects of the Fund as the Accountant-General may direct.
- (2) Income earned from an investment made in accordance with subparagraph (1) shall accrue to the fund.
11. The Accounting Officer shall —
- (a) keep and maintain or cause to be kept and maintained, proper books of accounts and records of all financial transactions, assets and liabilities of the Fund in respect of each financial year;
  - (b) maintain an account into which all receipts into the Fund and all disbursements from the Fund shall be recorded and the monthly reconciliation for the Fund accounts shall be carried out; and
  - (c) prepare, sign and transmit to Accountant- General and Auditor-General a statement of income and expenditure and a balance sheet of the Fund in respect of the financial year, containing such information in the manner that the Minister in consultation with Accountant-General may direct, within a period of two months after the close of each financial year.
12. The Levy on Alcoholic Beverages Fund Order is hereby revoked.

Disbursements  
from Fund

Surplus in Fund

Investment of  
Fund monies

Accounts of  
Fund

Revocation of  
S.I. No. 90 of  
2008

MADE this 6th day of September, 2022.

PEGGY O. SERAME,  
*Minister of Finance.*