

**THE PARLIAMENT OF SIERRA LEONE COMMITTEE OF
SUPPLY BUDGET SCRUTINY QUESTIONNAIRE FOR THE
FINANCIAL YEARS 2022, 2023 & 2024 .**

You are required to fill in full details, all applicable parts of this questionnaire. Add separate sheets where necessary and submit 17 clear (readable) copies on or before Tuesday 28th November, 2023

Name of MDA

Designation of Vote Controller.....Tel:.....

Official Email.....

Background information about your MDA i.e, Mission and Vision (**Please provide as an attachment**).

1.0 REVENUE GENERATION (For revenue generating/ MDAs)

- (a) List all revenue generating sources of your MDA for FY 2022 (*for quarter 3 only*), and FY 2023 (for Quarter 1, 2 & 3). The sources should include both local and foreign.
- (b) What are the Revenue targets, collected/generated/received for the FYs 2022 (Quarter 3) , 2023 (Jan- Sept.) and 2024 projection (Please tabulate)?
- (c) If any, give reasons for: (i) exceeding revenue target (ii) not meeting revenue target
- (d) What other available sources of revenue would you recommend for your MDA for the FY 2024?
- (e) State any challenge(s) encountered in revenue generation of your MDA.
- (f) Please explain in detail how revenues generated were accounted for in your books for FYs 2022 (Quarter 4), and for the first three quarters of FY 2023. E.g. stating amount transferred to the consolidated revenue fund, amount retained (if any) for operational use, etc.

2.0 OPENING CASH AND BANK BALANCES

- 2.1 Please disclose in detail all accounts information, including opening and closing balances for FY 2022, and Closing balances as at September 30th 2023 for your MDA, including escrow accounts (if any).
- 2.2 Please provide copy of bank statements for the last three months ending Dec. 31st 2022, and for the 9 months period ending 30 September 2023,. Also provide Cash Book and Bank Reconciliations for the above indicated periods.

3.0 BUDGET ANALYSIS AND REVENUE RECEIPTS

3.1 BUDGET ANALYSIS (Please complete the table below)

(NLe 000)

Financial Years

No	Details	2022	2023	2024
1	Budget Ceiling advised by MoF	No required		
2	Original Budget Submitted to MoF	No required		
3	Budget Approved			
4	Amount Allocated to your MDA by MoF			N/A

3.1.1 What areas would be affected by the increase/decrease (where applicable) in your original budget submission for FY 2024? Give details in order of priority.

3.1 REVENUE RECEIPT (Please complete the tables below)

FY 2022 (NLe,000)

No	Amount Received from	Q4 only
2	GoSL Regular Budget	
3	GoSL Supplementary Budget	
4	Donations/Grants/Loan Received	
5	Other Revenues (Please specify.)	
	Total	

FY 2023 (NLe,000)

	Amount Received from	Q1	Q2	Q3	Total
2	GoSL Regular Budget				
3	GoSL Supplementary Budget				
4	Donations/Grants/ Loans Received				
5	Other Revenues(please specify)				
	Total				

3.2.1 In relation to the tables above, please **list** and **give details** (where applicable) of programmes/projects for which donations/grants received were utilized for FYs 2022 (Quarter 4 only) and 2023 (for quarter 1, 2 & 3).

4.0 EXPENDITURE

4.1 RECURRENT EXPENDITURE (Please provide the actual expenditure of your MDA as requested in the tables below)

FY 2022 (NLe, 000)

No	Actual expenditure	Q4 only
1	From Government Allocations (including supplementary budgets)	
2	From Donations/Grants(if any)	
	Sub Total	

FY 2023 (NLe, 000)

No	Actual Expenditure	Q1	Q2	Q3	Total
1	From Government Allocations (including supplementary budgets)				
2	From Donation & Grants				
	Sub Total				

4.1. Give details breakdown of actual recurrent expenditures under the relevant Sub- Heads for FY 2022 (*quarter 4 only*) FY 2023 2023 (Quarter 1, 2 & 3), and present it as attachment to this document. eg. Repairs & maintenance, Fuel, Local Travels, Overseas Travels, etc.

4.2 Please provide the following information with **key supporting documents** relating to travel expenses. eg DSA, Fuel, Ticket cost, etc.

NLe'000

No	Type of Travel	Q4, 2022	Q1, 2023	Q2, 2023	Q3, 2023
1	Foreign				
2	Local				
	Total				

4.3 Please list capital projects undertaken by your MDA with cost for each for the FYs 2022 (*quarter 4 only*), 2023 (quarter 1, 2 & 3) including donor funded projects. (Present as attachment to this document)

4.4. Please categorize your expenditure/Budget in line with approved deliverables for FYs 2023, and 2024 respectively as indicated below:

FY 2023,

No	Name of Deliverable	Budgeted Expenditure. (NLe)	Actual Expenditure (NLe)
	Administrative Cost		
	(Name of deliverable 1)		
	(Name of deliverable 2)		
	(Name of deliverable 3)		

	(Name of deliverable 4)		
	(Name of deliverable 5) etc.		
	Grand total		

Please insert more rows where applicable, and also include deliverables with zero total expenditure

FY 2024

No	Name of Deliverable	Expenditure Budget (NLe)
	Administrative Cost	
	(Name of deliverable 1)	
	(Name of deliverable 2)	
	(Name of deliverable 3)	
	(Name of deliverable 4)	
	(Name of deliverable 5) etc.	
	Grand Total (budgeted)	

Please insert more rows where applicable, and also include deliverables with zero total expenditure

5.0 PROCUREMENT ADMINISTRATION

5.1 Please provide the following details of suppliers and contractors for your MDA in FY2022 (Quarter 4 only), and FY2023 (Q 1, 2 & 3). **Kindly present as an attachment.**

i	Name and Address of Contractor	
ii	Nature of Contract	
iii	Contractual Period or Duration	
iv	Total Contract Amount/ Value of Contract	
v	Amount already paid to Supplier/Contractor	
vi	Amount outstanding	
vii	Status of Contract (Performance Level & Challenges	
viii	Completion date	
ix	Procurement Procedure used	

6.0 STAFF INFORMATION.

6.1 Please fill the table below with the required staff information.

	As at Dec. 31 2022	As at Sept 30 th 2023	Projection for 2024
Number of Male Staff			
Number of Female Staff			
Sub Total			
	Jan- Dec. 2022	Jan- Sept. 2023	Projection for 2024 as indicated in the budget
Staff Cost(Wages/Salaries)			
	Jan- Dec. 2022	Jan- Sept. 2023	Projection for 2024
New staff Recruited			
Staff departed			

6.2 Please provide details on your grading structure and gross salary for each level. **Kindly submit as an attachment.**

6.3 Please give detailed list of facilities/benefits that staff members of your MDA are entitled to with associated cost for each facility/benefit for the FYs 2023 (eg. Vehicles, motor bikes, fuel, uniforms, security, communication, other allowances not on the payroll, water supply facility, electricity bills, uniforms, educational and Trainings Allowances, etc.

7.0 PUBLIC DEBT.

7.1 In a **tabular form**, please provide details on the public debt obligation of your MDA (domestic and foreign) for FYs 2022 and 2023 as stated below:

2022 NLe' 000

No	Name of Contractor	Debt Acquisition Date	Purpose of Debt	Amount Paid in Q3 2022	Amount Paid in 2023 (Jan-Sept)	Outstanding Amount as at September 2023.

Please insert more rows if deemed necessary

8.2 TREASURY SINGLE ACCOUNT (TSA)

8.2.1 Is your MDA paying moneys in to TSA in accordance with Section 47 of the Public Financial Management (PFM) Act of 2016, and Fiscal Management and Control Act of 2017 ?

8.2.2 Please provide evidence of funds transferred (if any) into the TSA for FY 2021 and first three quarters of FY 2022

8.2.3 If no in (8.2.2) , why is your MDA not adhering to the provisions of the Section 47 of the PFM ACT of 2016 ?

8.2.4 What is the distribution mechanism or formula (if any) between your MDA and MOF regarding funds transferred to the TSA?

8.3 STATUTORY DEDUCTIONS:

8.3.1 Please provide details of With Holding Tax (WHT) for the FYs 2022(Quarter 4 only) and 2023 (Jan- Sept) as follows

- i. Amount withheld,
- ii. Amount paid to NRA
- iii. Amount outstanding

- iv. Reason(s) for having any outstanding balances
- v. Evidence of Payment

8.4 Financial Reporting & Audit

8.4.1 For which year did you last prepare financial statements for your institution as provided for in section 86 (1) of the PFM Act 2016?

8.4.2 When last was your MDA audited by the Audit Service as provided for in the PFM Act, 2016? (in the event of non-compliance, please indicate reasons)

9.0 OTHER REQUIRED INFORMATION

9.1 Please provide detail breakdown of expenditures under the Head “Sundries/others” for FY 2021 and 2022 (as attachment).

9.3 Please provide details of donations in kind made to your MDA for 2021, and 2022.

9.4 Please provide details of key challenges faced by your MDA, and recommendations you would proffer

LIST OF DOCUMENTS TO ATTACH

1. Summary of your MDAs Mission and Vision in line with Legislations
2. Bank Statements of all accounts, Ref Question (2.2)
3. Breakdown of actual recurrent expenditures under sub-heads, Ref Question (4.1.1)
4. List of Capital Expenditure Projects, Ref Question (4.2)
5. Evidence of payments in respect of WHT, PAYE and NASSIT, Ref Questions (8.3) (8.3.2)
6. Any other relevant documents

Vote Controller’s Full Name:.....

Signature:..... Date:.....

Please note that the presence of the designated Vote Controller **is a requirement** for the budget hearings and any discussion on the attached questionnaire. His/her absence may lead to the withholding of the MDA’s budget. Also, Ministers, Deputy Ministers and Technical Heads of Ministries are required to attend.

For any Clarification on this Questionnaire, Please contact the following:

MAHMOUD BARRIE

PRINCIPAL CLERK OF FINANCE COMMITTEE

e-mail: or m.barrie@parliament.gov.sl OR mahmoudbarrie@yahoo.com

Tel: +232 76 756494 /077 777-765

IBRAHIM JIMISSA

DIRECTOR

DEPARTMENT OF PARLIAMENTARY BUDGET OFFICE (PBO)

ibjimissa@yahoo.com

Tel: +23278-221787.