



Inter-Parliamentary Union



**PBO & COMMITTEE CHAIRPERSONS  
TRAINING ON NEW CHANGES ON THE  
BUDGET SCRUTINY PROCESS**

**THEME:**

**“Training for Members of Parliament and Committee Clerks, on changes in the Budget Appropriation Process, and the Review of 2020 Appropriation Processes”**

**Date: 14<sup>th</sup> & 15<sup>th</sup> October, 2021**  
**Venue: Committee Freetown**

## Table of Contents

1.0 Background .....	3
2.0 Aim and Objectives of the event .....	4
3.0: The Goal of the Event .....	4
4.0 Event Methodology.....	4
5.0: Potential Risks and Challenges.....	5
6.0: Deliverables/Output .....	5
7.0 Key Workshop Deliverables .....	5
<b>DAY1 14TH OCTOBER, 2021 SESSION 1: OFFICIAL OPENING</b> .....	5
7.1 Welcoming Address by the Director, PBO-Mr. Ibrahim Jimissa.....	5
7.2 Statements .....	6
A. Representative of the IPU- Madam Nora .....	6
B. Representative of the Chairman of the Finance Committee- Hon Mustapha Sellu .....	7
C. Acting Director of Committees - Mr. David Saffa .....	7
D. Clerk of Parliament-Hon. Dr. Umar Paran Tarawalie .....	8
8.0 Setting the Scene: Presentations-By Facilitators .....	9
A. The Role of Parliament & Reforms in the National Budget Appropriation process-By Mr Ibrahim Jimissa, Director PBO .....	9
B. Reflections and Learning Opportunities from Last Year’s Appropriation Process- By: Mr. Mohamed Barrie-Clerk Of Committees .....	10
C. The Appropriation Process and Tools for Committees-By: Mr. Ibrahim Jimissa, Director PBO .....	10
<b>DAY 2 (TWO) 15th October, 2021 Facilitation Continues</b> .....	11
D. Roles, Responsibilities and Products of the PBO-By: Mr. Faiz Rahman-Deputy Director PBO .....	11
E. Review and Feedback on Previous Experience of the Appropriation Questionnaire Using The Checklist .....	14
9.0 Emerging Issues/Findings to Learn From .....	15
10.0 Recommended Actions on the Way Forward .....	16
11.0 Conclusion.....	18

## 1.0 Background

Parliamentary scrutiny of public spending is a vital mechanism for holding governments and other providers of public services to account for the taxpayers' money they spend. Parliamentary select committees are the 'engine room' of parliaments and across the case study countries they proved to be an important means for holding governments to account. They have a number of strengths, including the ability to facilitate technical debate and scrutiny, but they also have a number of weaknesses, such as a general lack of skills, lack of action in following up recommendations and general inability to influence government policy through their reports.

The legislative 'power of the purse' is said to be fundamentally important for democratic government. Yet, even a cursory comparison of legislative arrangements for financial scrutiny has to conclude that legislatures differ widely in the way with which they exercise the 'power over the purse'. This power over the purse may, in fact, be regarded as the most complete and effectual weapon with which any constitution can arm the immediate representatives of the people, for obtaining a redress of every grievance, and for carrying into effect every just and salutary measure.

In theory and practice, the Parliament of Sierra Leone like most other Parliaments is one of the key institutions of democracy that plays important role in terms of check-mating the activities of the executive for effective accountability and transparency of the governance process. As the nucleus for the promotion and protection of good governance of the state, Parliament is always expected to provide effective oversight of the activities of the executive which includes that of the budget appropriation process.

In the performance of its conventional role of budget scrutiny and oversight, the Sierra Leone Parliament through one of its 13 Departments-the Parliamentary Budget Office (PBO) which is established in 2017, pursuant to Section 13, sub-section (1) of the Parliamentary Service Act, has the Mandate to support MPs in their oversight work, and in improving the quality of debate and laws enacted.

During the 2020 budget appropriation process, the PBO extensively supported the appropriation committee members and the process in general. Before 2020, there were only seven (7) appropriation committees responsible for reviewing the yearly financial operation of about 200 government Ministries, Agencies, and departments, within a week. Even though this was being practiced for many years, it was proven to be challenging with many disadvantages. Firstly, this had the tendency of having committee members reviewing and recommending the approval of a budget for MDAs whose operations they were not familiar with. Also, the time factor was another- having about 30 MDAs per committee to be reviewed within a week. The above among other reasons prompted Parliament to approve having all oversight committees serving as appropriation committees, and that method was introduced last year.

In light of the above, the Parliamentary Budget Office (PBO) has on the 14<sup>th</sup> and 15<sup>th</sup> October, 2021 organized a two-day workshop supported by the Inter Parliamentary Union (IPU) to develop and enhance the capacity of MPs and Committee Clerks on some new changes regarding effective and efficient scrutiny of the national budget before approval by Parliament.

## **2.0 Aim and Objectives of the event**

The aim of the event (retreat) is to train MPs to engage in the appropriation process on the new reforms introduced and to further capacitate them on the required skills to enhance their effectiveness and efficiency. Additionally, this event would help to improve the understanding of critical stakeholders of the national budget process (state and Non-state actors) on the role of Parliament in the appropriation process. The specific objectives are as follow:

- To improve the knowledge of MPs and committee Clerks in the National Budget process, and most especially the appropriation process.
- To ensure effective and efficient oversight of the national budget process
- To increase the understanding of other stakeholders such as civil society, media, other agencies of government on the role of Parliament in the appropriation process.
- To increase public confidence in the national budget process
- To create a more coordinated work relationship among critical stakeholders in the national budget process.

## **3.0: The Goal of the Event**

The goal of the event is to equip the Parliamentary Committee Chairpersons and Clerks of parliament with the new Changes on the Budget Scrutiny Process to enable them perform their duties professionally in the forth-coming budget committee of supplies within a democratic parliamentary setting.

## **4.0 Event Methodology**

The workshop is a two days' event that was covered by presentations of facilitators which set the stage on knowledge acquisition of Parliamentary Budget Scrutiny. This was followed by plenary discussions with feed-back sessions on the knowledge gained. Four facilitators with wealth of experience in parliamentary budget and oversight service delivery were at the helm of affaires towards deepening the knowledge of Committee Chairpersons and Clerks into professional budget scrutiny skills.

On daily basis, participants upon arrival into the venue had embark of registration, facilitators were able to deliver on their packages, while at the end of any such presentations, there has always been room for feedback in the form of Questions and Answers.

## 5.0: Potential Risks and Challenges

- Failure to have a conscientious agreement on accepting the method of budget scrutiny to that of the old one, since cross section of MPs are still in favor of the old method to that of the new changes.
- Prompt response on next steps base on key action points.
- Timely submission of report on training deliverables

## 6.0: Deliverables/Output

- Report on PBO engagement with Parliamentary Committee Clerks and Chairpersons
- Action Plan on next steps

## 7.0 Key Workshop Deliverables

### DAY1 14TH OCTOBER, 2021 SESSION 1: OFFICIAL OPENING

#### 7.1 Welcoming Address by the Director, PBO-Mr. Ibrahim Jimissa

Welcoming participants, Director of PBO, Ibrahim Jimissa spoke on the importance of the workshop which he said is aimed at improving budgetary scrutiny by Parliament before approval of the country's budget for the next financial year. He also said that the workshop would broaden their understanding about new changes aimed at improving the process of budgetary scrutiny. Speaking on simplifying the budget and bill costing among others, he said the workshop would also serve as a catalyst that would lend credence by promoting openness on the process of budgetary scrutiny in the country.

Explaining on the need for the training, he said it came about as a result of reforms introduced in the budget appropriation process last year. In rolling out those reforms, many gains were made but also, management saw the need to further improve the Capacity of MPs, and Committee Clerks in the area of reviewing documents that are usually submitted by MDAs during the appropriation process. This he said is to improve budget credibility, and openness.

Through the support from Partner and the Parliamentary administration, he said this training is organized by the Department of Parliamentary Budget Office in collaboration with the department of committees, as part of addressing the new vision of the current Parliamentary leadership. During the 2day event, he emphasized that it is his expectation that participants to critically look at content of the appropriation questionnaire and the inter relationship of the different sections, technical ways of reviewing the completed

questionnaire from MDAs, challenges and successes of last year's session, and to generally look the role of Parliament in the National Budget Process.

He reminded participants on the mandate of the Department of Parliamentary Budget Office for which he said even though there are so many others, yet little is known about the workings of the PBO. With this, he said it is very important to use the training as an opportunity to let Participants and other invited guests better understand the work of the PBO.

In conclusion, the Director stated in summary that PBO's mandate has to do with simplifying complexities of highly placed professional public documents for which PBO is expected to operate as a technical department as expected in looking at Economic and Public Financial Management documents and related issues that are brought to this house for approval, and to analyze and give an independent opinion in a very simplified, and understandable manner to the MPs, so as to enhance the quality of debate, and laws enacted. Our opinion in this sense refers to what we believe would be the short- and long-term implications of such documents or issues. This is why their role in providing support in oversight related activities and in costing legislative bills among other things, should not be a surprise.

## 7.2 Statements

### A. Representative of the IPU- Madam Nora Babic

She started off by expressing delight to meet with all present in what she described as all important event of the IPU. She said it is important because the budget is one of the most important document that government produces. That parliamentary oversight in the appropriation is equally important that the money can't be expended unless parliament has authorized the expenditure.

She recall on a key outcome of the 2017 Open Parliamentary Report entitle 'Parliamentary Oversight; Parliament power to hold government to account' published by IPU found that oversight is a key important measure of development.

Parliamentary oversight she said helps to deliver many outcomes that are highly valid by citizens, such as probity into public life, the fair distribution of natural resources, Value for money in public spending, gender equality and the equitable opportunity for human development.

By holding government to account, she continued by saying is identifying problems and seeking corrective measures in legislations, policy administrations, parliament provides vital services in society. "Government provides services to the citizens whilst parliament

holds government to account by questioning and challenging government on how policies are imposed and making recommendations for change”.

What can individual MPs do?

As a way of reminding MPs on what they can do, she admonished her listening audience, “ Individuals often have the capacity to act alone or in small groups. Oversight begin with specific steps taking by an individual MP and in small groups such as the decision to pose probing questions to minister, the decision of committee chairs to mount enquiries for which the parliamentary leadership is willing to open investigations”.

In conclusion, she encouraged MPs to turn to the administration of parliament of Sierra Leone as the first important point headed by the Clerk. “You have research and committee staff that can help as well. In Sierra Leone you are fortunate to have parliamentary budget office to turn to”.

### **B. Representative of the Chairman of the Finance Committee- Hon Mustapha Sellu**

Budget in democratic governance he said refers to the statement of government fiscal and economic policy measures relating to its annual revenue administration decisions. He said the budget is the most important instrument of government that carry out government policies. This he said is because it provides and gives balance to discipline government towards achieving its objectives.

In the budget approval process, he said the Hon. Chair of Committee of Finance Committee takes lead as provided in the constitution and Standing Orders of parliament. Engagement of this kind he said will not only give the opportunity to reflect on last year’s sub-appropriation process, but also enhance MPs skills to be effective and efficient in scrutinizing and approving state budget.

It is against this backdrop that the PBO in collaboration with the Committee Department have organize this training workshop to adequately prepare us for 2022 budget approval process, he concluded.

### **C. Acting Director of Committees - Mr. David Saffa**

In a spirited mood, the experience Clerk of Committees now Deputy Director started off by educating his listening audience that the Committees System in Parliament is very critical in the operations of Parliament as enshrined in Section 93 of the 1991 Constitution of Sierra Leone and the Standing Orders. With this he said Committees could be described as the framework of parliament whilst the Plenary is the core; therefore plenary activities in the chamber are the culmination of businesses or proceedings conducted by Committees.

He continued by admonishing participants that, the Committees Department has over the years offered a number of critical roles in the budget approval process ranging from both

pre and post execution of the budget, preparation of briefings for MPs, conduct hearings, writing reports for approval in the Chamber of Parliament.

He said “In order to enhance effectiveness and efficiency, capacity building and openness to the public on the activities of Parliament are very crucial to maintain public trust. Parliament has migrated from setting up Committee of Supply to the Sectorial Committee System”.

“It is against this background that the PBO and the Committees Department with support from the EU and IPU have organized this training workshop to enhance our knowledge and have reflection of last year’s appropriation process and to be adequately prepared for 2022 budget approval process.”

He concluded by thanking the development partners and the Parliamentary Administration for their support and implores the cooperation of all participants in order to achieve the objective of the workshop.

#### **D. Clerk of Parliament-Hon. Dr. Umar Paran Tarawalie**

In his statement, the Hon. Clerk of Parliament admonished participants and development partners that the Capacity building from MPs and staff on budgetary issues is key to enhancing democratic governance. He appreciates the budget Department for taking the lead on this and encouraged all to continue on such trajectory.

One area that is critical in carrying out the mandate of Parliament is the national budget process, emphasized. “Before 2020, only seven committees were charged with budget approval process. MPs were constituted into these seven (7) committees and they worked diligently. Unfortunately this system had challenges and that is what led to the retreat in Port Loko to set the pace in moving from budget approval parliament to budget making parliament”.

One such activity that will move the process forward is oversight activities. They have increased oversight from five (5) committees to twenty (20) committees per quarter.

In conclusion, he informed all that the event has been able to come into reality due to support from our partners, the administration has decided to review the outcome of the last budget approval process. It is therefore expected that this training will improve the capacity of MPs and Staff in the budget approval process. With this, he thanked the IPU for their support and many other numerous supports.

## 8.0 Setting the Scene: Presentations-By Facilitators

### A. The Role of Parliament & Reforms in the National Budget Appropriation process-By Mr Ibrahim Jimissa, Director PBO

He started off his presentation by asking a question on what and why a budget is? With this, he said budget is a plan of action that express in minority terms. That in governance, he said it refers to the statement on the Government's fiscal and economic policy measures relating to its annual revenue and expenditure decisions. He stated that the national Budget is a cash based, & it's a 3 yrs. rolling budget

He then continued that the Proper Planning Prevent Problems (4Ps); To Roll out government Agenda e.g. the MTEF; Control Mechanisms; Help to organize spending; Cushion for unexpected spending; Makes Talking about Finance much easier.

- Budget Call Circular issued by MoF – July Mostly
- Budgets are prepared by MDAs – August Mostly
- Budgets are presented to Non State Actors- Bilateral Discussion
- Budgets are presented to Parliament- end of October to early Nov.
- Minister presents the Finance Act- By end of year for the following year
- Budget implementation- January to December
- Year ends and Accounts are prepared by AG/MDAs- Latest March
- External Audit from -April to Dec.
- Audit Reports are submitted to Parliament by latest - Dec.

On the role of Parliament and reforms in the Budget Approval Process, he stated that parliament has the legal and conventional role to perform such reforms in accordance to the powers it derived from the 1991 Constitution of Sierra Leone Section 110 to 119, the Parliamentary Standing orders 63 to 69 and Public Financial Management Act of 2016 and other Financial legislations. On the conventional role of parliament, such powers are in the form of Oversight, law making and representation with several stages such a process is involve he explained.

The Budget he said is the most important economic policy tool of the Government and provides a comprehensive statement of the nation's priorities. The role of the legislature in public finances of a country is particularly critical since they are representatives of the people who are also the owners and beneficiaries of PFM.

He concluded that, as the representative of the people, Parliament is the appropriate place to ensure that the Budget best matches the nation's needs with available resources. This ability is especially critical considering the current fiscal squeeze where the primary challenge is reprioritization within and between departments. Such an exercise demands detailed engagement with the Budget, a potential that is wasted in the present vacuum. Currently, Parliament's powers to engage with and change the Budget are not

defined, which has the effect that the parliamentary Budget process is largely of symbolic value”.

### **B. Reflections and Learning Opportunities from Last Year’s Appropriation Process- By: Mr. Mohamed Barrie-Clerk Of Committees**

He dilated on the new approach to the 2021 budgetary approval process. It is in this vein he gave a feedback on the background and justification for this new approach as obtained in other parliamentary jurisdictions, for which Sierra Leone should follow suit in accordance with best practice. In line with the New Public Finance Management (PFM) Act of 2016, he explained on the objective of these new changes which he said is part of the process of prudent fiscal management that the appropriation is seeking to promote. He gave a highlight on the differences between the new sectoral committee approaches to that of the old method by which he said the new approach is marred by several challenges.

He continued on the disadvantages encountered by the committees with the regards the sectoral committees and to that end, he admonished his participants that the new approach is vital as per best practice due to its effectiveness.

On the recommendations with regards the 2022 Budget, the following he also considered appropriate as per best practice:

- Parliament should have eight weeks instead of 6 weeks to approve the state budget.
- Leadership may amend the Standing orders to clarify total compliance, so as to prevent any dissenting views among MPs should we choose to continue with the sectoral approach.

### **C. The Appropriation Process and Tools for Committees-By: Mr. Ibrahim Jimissa, Director PBO**

At this stage, the MPs as participants were given copies of the sample of Appropriation questionnaires as they were made to look into them individually in order to peruse through for the content of the Appropriation questionnaire and Techniques in reviewing the appropriation Questionnaire.

On the aspect of reviewing of the questionnaire, he emphasized the need for MPs as his listening audience to apply some high level of meticulousness in dealing with the MDAs Heads during the appropriation stage especially with critical areas on office and supplies, foreign travels and other expenditures as subvention allocated for these MDAs. With this he took the opportunity to awaken the minds of the MPs to pay critical attention to such aspects since some Vote Controllers can tend to be very smart in these particular areas.

He therefore submitted the following as the very techniques MPs should be critical about as the MDAs seats before them in answering those probing questions:

- i. Check to see the report and all the supporting documents are duly signed by the Vote Controller of the reporting institution
- ii. Confirm that the questionnaire duly completed and all its components are presented with it.
- iii. Check the arithmetical accuracy of the report
- iv. Apply the formula:  $\text{Balance bf} + \text{Revenue/donations-payments} + \text{Reconciliation difference} = \text{Bal.c/f}$ . **Bal.bf &c/f may include cash & bank balances**
- v. Reconcile vote services ledger bal. with total subvention revenue
- vi. Observation admin Exp. Categories for movement. Eg. Sundry expenses
- vii. For MDAs with special financing agreements, check to see that they are operating within the policy provisions.
- viii. Check government revenue total to establish possible linkage with receipt by MDAs from amount approved.
- ix. Calculate the % of admin expenditure as a fraction of total expenses
- x. Pay special attention to donor funds with special reference to utilization in line with the required policies
- xi. Check movement in statutory payments for current and previous year eg. WHT on rent, contract services etc
- xii. Check to see if the public hearing recommendations reflect the allocated amount for the MDAs.
- xiii. Reconcile the vote service ledger balance with disclosed subvention revenue
- xiv. Check if program funds were spent in line with deliverables.

## **DAY 2 (TWO) 15th October, 2021 Facilitation Continues**

### **D. Roles, Responsibilities and Products of the PBO-By: Mr. Faiz Rahman- Deputy Director PBO**

He started his presentation with an introductory outline that hinges on the crux of his submission detailing the mandate, activities and staff strength of the Parliamentary Budget Office. According to him, the PBO was established in 2017, pursuant to Section 13, sub-section (1) of the Parliamentary Service Act of 2007. He said it was originally started as a unit in the Finance Directorate, the office successfully transitioned into a full-fledged Department in July 2020. He highlighted the following as part of their roles & responsibilities:

- preparing analysis and briefs relating to the Economy and public finances;

- analysing government budget policies and intentions, costing of legislative proposals; and
- assist in strengthening the work of Parliamentary committees responsible for budget oversight.

On what they do, he explained that the PBO aims to provide independent and objective analysis to Parliament on matters relating to the national budget estimates and the nation's public finances. In carrying out this budget analysis role, he said the PBO analyses and delivers budget briefs and reports on key budget documents to Members of Parliament; works with Committee Clerks in supporting appropriation process; analyze reports from the Ministry of Finance and other institutions on the financial risks associated with government policies; it also prepares briefs and advice MPs on the implementation of the budget as approved by Parliament.

On the Macroeconomic and Fiscal Analysis, the Deputy Director explained that an important role of the PBO is to conduct macroeconomic and fiscal analysis and forecasting and produce briefs and reports which will enable MPs to understand the performance and underpinnings of the economy, and government policies. This aspect of the PBOs work he said includes but is not limited to analyses on revenue and tax policy, debt management, financial and macroeconomic risks, financing, and assessment of government proposals and money bills. "Consider budget proposals and economic trends and make recommendations to the relevant committee of Parliament with respect to those proposals and trends; Support the Public Account (PAC) Committee and other relevant committees on matters relating to the budget process, the economy and the Nation's Public Finances in Parliament; Establish and foster relationships with the Ministry of Finance, national and international organizations, with an interest in budgetary and socio-economic matters as it considers appropriate for the efficient and effective performance of its functions etc, are more on what we do", he averred.

He related that, it is a PBO aspiration to estimate the financial cost of bills or any government proposal which will have significant impact on the budget and produce reports that will enable Parliament to make evidence-based decisions and sound policies for the citizens of Sierra Leone. In doing so, he said they ensure that all reports and other documents produced by the Parliamentary Budget Office are prepared, published and publicized Quarterly/Half-yearly.

On the aspect of Some Past and Present products of the PBO, he continued outlining the following:

- Development of a District Factsheet containing vital information on population, health, education, the economy, etc.
- Ex-post analysis on the budget for the education, social welfare, and water resources sector (2014 – 2017).

- Quarterly Economic and Budget Brief – 2019
- Quarter 1&2 Economic and Budget Brief – 2020
- 1st Half Economic and Budget Brief – 2021
- Data gathering work underway for 2nd Half Economic and Budget Brief – 2021
- Prepare ‘Budget Performance Report’ to support Parliament’s Scrutiny & Oversight of the National Budget (this is New and analysis work is currently ongoing)

With this, he mentioned the following as the new products under consideration for 2021:

- Monitoring the Economic impact of COVID-19
- The Government Public Service Performance Report
- Pre-Budget 2021 Commentary / in Pictures
- The COVID Pandemic: Government support for Business
- Unpacking key measures in the MTEF

On the collaboration work internally and externally, he mentioned the following as their main areas;

- Collaboration with Committee Clerks on PBO support to the Finance and Public Accounts Committee.
- Building the information base of Parliament through cooperation with Ministry of Finance, Statistics Sierra Leone.
- Building on improved relationship with INGOs through organizing series of partnership meetings.
- PBO represented at the Joint World Bank/IMF/WAIFEM Regional Training on Debt Sustainability, Sierra Leone, 2019
- PBO represented at Regional Course on Public Financial Management: Debt, Budgeting, Planning And Performance Banjul, The Gambia, 2020.
- Currently PBO represented at the AfDB funded Econometrics Training programme using the statistical software, EVIEWS
- PBO represented at Regional Course on Public Financial Management: Debt, Budgeting, Planning And Performance Banjul, The Gambia, 2020.
- Currently PBO represented at the AfDB funded Econometrics Training programme using the statistical software, EVIEWS

As a way of going forward by the department, the PBO Deputy Director in his conclusion explained that they will continue to embark on: Quarterly Economic and Fiscal Briefs; Periodic Fiscal Infographics; Policy and Bills Costing; Research Publications and Reports; Macroeconomics Forecasts; Reports on SOEs and the National Development Plan. He concluded by presenting the PBO current structure with the Director as the

head deputized by the presenter himself with 1 Senior Financial and Economic Analyst, 5 Budget Analyst, 4 Assistant Financial Analyst and an Intern.

### **E. Review and Feedback on Previous Experience of the Appropriation Questionnaire Using The Checklist**

In line with the previous presentation, in this last session of the event, the MPs were regrouped into a group work dealing with reviewing of the previous experience of the appropriation questionnaire using the checklist. Going through a sample document submitted before the Appropriation committee for last year 2020 during the committee of supplies, several inadequacies and non-compliance issues were discovered by the participants engaged in such a sample scrutiny process during the event. In doing so, the following emerged as outcome:

- MDAs by a deliberate act have always delayed the submission of their answered questionnaires to the committee of supplies for scrutiny. This failure to submit such questionnaire should attract them with some consequences.
- Resolutions should come up after this event on the feedback of MPs with regards the attitude of MDAs Heads on the questionnaire mandated of them to answer before parliament.
- There should be checklist for committee Clerks to follow when dealing with MDAs seated before MPs during the Appropriation exercise.
- MPs should look to identify the bank logo on the bank statement presented to them during the Appropriation
- MDAs should present before Parliament during Appropriation threshold of some contracts enter into for MPs review and scrutiny.
- Need for reforms with Parliament having direct contacts with those very banks MDAs are banking with for clarity and genuineness.
- The issue of accruals of some moneys expended by MDAs which MPs should be able to apply some smartness to ask for bank reconciliation statement after the balance shown to the committee.
- On the side of the Vote Service Ledger Book, it is very important for MPs to pay attention to it, this is because MDAs do misinform Parliament by failing to present such a document they are supposed to present.
- MP checkmating MDAs during the Appropriation should find out to know whether donations by donor partners were tabled before parliament for their knowledge or approval.
- MPs should be able to compel MDAs to present before the committee all bank statements including local or foreign currencies.
- MPs should be able to pay attention on some of the key components of MDAs' reports especially on the aspect of maintenance of vehicles, office and generals. This is because MDAs do present the same list of expenses on such vehicles

repeatedly over and over during the course of previous, current and following years.

- That the auditing that is being done is not by bank statement but to confirm specific balance as of specific period in accordance with the previous year.
- Most MDAs has not been submitting supporting documents accompanied with the originals.
- Most MDAs do report funded activities by government that are at the same time being funded by donor agencies
- Incomplete reports due to failure to complete tables for current year being scrutinized and that of the previous year.
- Most MDAs fall short with compliance in terms of PAYE for their staff

## 9.0 Emerging Issues/Findings to Learn From

Following various presentations and contributions during the workshop, the under-mentioned are emerging issues or findings which could serve as lessons for the participants and organizers to imbibe:

### **EMERGING ISSUES FOR LEARNING**

Parliament has made recommendations for certain aspects of the budget to be expunged, but those aspects are still implemented by the Ministry of Finance. For example, Parliament unanimously agreed that the Directorate of Procurement at the Ministry of Finance be completely expunged since the country already has NPPA, but the ministry went ahead to create the directorate (Hon Hassan A. Sesay)

The 31 Sectorial Committees created in the last appropriation process were confusing. The process was never interesting and they did not have their voices very well heard. She therefore called for revisiting the sectorial committee arrangement (Hon. Neneh Lebbie).

The intention behind the implementation of last year's appropriation process was very good. But the concern was the timing and the venue (Hon. Foday Marray Conteh)

The Parliamentary Budget Office is not a secret society. The Department should be looking at their recommendations and ensure that they are well implemented.

The district factsheet, once updated, has not been effectively produced to a reader friendly version for easy access by MPs
The MPs consider the old system to be more preferable to that of the new one in terms of appropriation rather than the new one which they consider as in effective
The roll out of PBO is just happening now to the knowledge of most MPs looking at the very importance of the workings of PBO
PBO does not have a free will and independence in their operation as a department
The appropriation was not more of probing rather than approval
Most MDAs that have fallen short during the appropriation process and were stood down have never been seen to come back responding or answering to the issues
Most Chairpersons during the appropriation Sectoral committees have not been doing their job due accurately due to personal and political interests. MPs should consider the oath they took to the state in the interest of the citizenry/electorates.
The issue of transit accounts by most MDAs is reported to be closed by NRA in recent times.
Most MDAs heads allocate huge chunk of moneys for travels by themselves utilizing 50% of the total allocated sum for that MDAs
There is a conflict of interest in the area of auditing certain moneys donated by development partners wherein it is the Parliament that should probe into the manner by which such moneys were expended, it is the report that the international auditors decisions that always stands
There are moneys allocated for lives stock in the Ministry of Agriculture year in year out with nothing done by the ministry to utilise such moneys for such allocations

## 10.0 Recommended Actions on the Way Forward

The Committee Clerks and Members of Parliament workshop that culminated to a kind of reflection on the old and new method of the budget scrutiny and appropriation process was considered timely towards the approval of the state budget 2022. Recommended actions emanating from the presentations and plenary deliberations are highlighted below.

Recommended Actions
There are details on the programmatic expenditures of MDAs the MPs should focus on leaving the rest with Auditors.
The need to promote the aspect of visibility on the workings of PBO through emails and website, and office location.
The need for PBO to embark on radical orientation for MPs prior to some debates that are sensitive to key budget

PBO should work with MPs to ensure Appropriation reports on Budget scrutiny is tabled and debated without compromising with the nefarious performances of MDAs on moneys allocated to them for the good of the electorates.

The PBO is going to create a WhatsApp group for all MPs in order to share with them all products of the department meant for MPs consumption.

The Director of PBO should be talking to committee chairs, clerks as well as proffer recommendations. There should be quarterly meeting with committee chairs and clerks to look into their recommendations and for proper follow up at the Ministry of Finance.

There should be reductions in the number of committees.

The sectorial system implemented for the financial year coming to an end has got several challenges. The budget was not thoroughly scrutinize and it is therefore prudent that they revert to the old system

The committee clerks are not serving the chairmen of committees but rather the entire committee members. Committee clerks are duty bound to capture all deliberations and to the knowledge of the entire membership. They are therefore calling on committee clerks to not only loyal to committee chairs, but rather all other MPs of the committee.

Summon letters for most MDAs were sent out late. Parliament should try to send their summon letters to MDAs earlier. The MDAs should in turn send their answers earlier to committees for proper vetting.

Contract document is most of the time lacking by MDAs. Most of the time when they come to parliament all you see is big figures with MoU. Going forward, MDAs should present contract documents to committees when coming to parliament.

The questionnaire is not exhaustive. Most of the questions posed to the MDAs are limited. It doesn't capture so many things. They therefore need the participation of some head or committee chairmen for the production and the codifications of the finalized version of the questionnaire.

Leadership and political interference is seriously disturbing committee operations. Those bureaucratic operations introduced by leadership are only favoring certain people. The leadership should therefore allow committees to operate freely without hindrance from the leadership.

For the exercise to be meaningful and effective, they must reduce the number of committees, increase the number of members and give them more time to scrutinize the budget.

The problem with the system was lack of thorough background search on the new system. The six weeks was very small and time is definitely needed to thoroughly scrutinize the budget.

A technical and professional analysis to be done on the two systems and come up with clear suggestions as to which system works well between the two.
Allocating MPs to committees according to their expertise and background. For instance, professional accountancy areas to be handled by MPs with strong accounting and finance background.
Allow the committee members to see the draft copies before sending the final reports to ensure the reports capture everything that was unanimously deliberated.
For committee compositions, they should try to identify financial experts amongst MPs and ensure that those experts are divided or assign equally to committees formed. This will help solve the problems of not having some committees left without any financial experts.
As professional, Senior Committee Clerks and directors especially the PBO office to continue with professional trainings like these ones for MPs to have increase knowledge on the processes and procedures of the appropriation and budget scrutiny
Need to increase on the sectoral committees from six to at least 10 committees. This they consider plausible to the purpose of effectiveness of the process.
PBO staff to be distributed in the individual committees within the Sectoral committees as experts
Need for experience MPs retained for representation at parliament and at the appropriation committees for effectiveness and efficiency in holding government accountable.
That sessions of this nature that has to do with reflection on the previous appropriation sub-committees, be done exclusively by MPs dealing with MPs in order to foster frank talk

## 11.0 Conclusion

The Parliamentary Budget Office (PBO) is created by an Act of Parliament, as a result of the need to enhance the oversight role of parliament by creating the necessary capacity for scrutiny of the national budget and the economy, its primary function is to provide timely and objective information and analysis concerning the national budget and economy. The Office therefore provides technical support on matters relating to Public Financial Management and financial oversight to all Members of Parliament, Departmental Committees and Select Committees in addition to being a secretariat to the Budget Committee of Parliament. The PBO therefore helps in bridging the information gap in budgetary and economic matters in Parliament.

In the light of the above, the PBO bearing in mind that responsive and effective elected bodies are the foundation of good governance, are positioned to deliver timely and professional support to MPs in order to perform their conventional role in the Sierra Leone Parliament. PBO acknowledged the need for MPs to be buttressed in order for them to carry out their roles as effectively as possible. Parliamentary strengthening enhances the effectiveness of parliaments through institutional development, builds the capacity of parliamentary staff, Members of Parliament and committees, and puts in place the nuts and bolts of infrastructure and equipment.

The budget reforms generally have had a very positive effect. The changes allow the Legislators to take a more general and coordinated approach to the budget focusing on both aggregates and in detail

The government sectoral/MDAs allocation serves as a basis for the annual budget, and it is the link between the macro-economy and the annual budget. There are three cascading levels. The first is the articulation of the government's fiscal policy in macroeconomic terms. In the second level the objectives are translated into maximum level of total spending based on certain assumptions which are themselves voted on. The third level is where the totals are operationalized by giving indicative funding levels for each of the expenditure areas: Strong domestic political support; Complementary broader governance reforms; Integration of training activities into broader capacity building initiatives; Flexible design of training activities; Involving parliamentary staff; Direct interface between MPs and international organizations.

The workshop however ended in a firm footing with participants well aware of the need for the training. The responses and active participation by MPs during the sessions explains the timeliness of the event and thus laying credence to the need for continued capacity building of MPs in this direction.