



**REPORT ON THE TRAINING COURSES FOR  
STAFF OF THE PARLIAMENTARY BUDGET OFFICE  
ON EXCEL INTERMEDIATE & ADVANCE LEVELS, SPSS, TAXATION AND TAX  
STRATEGY, COMMUNICATION AND PRESENTATION SKILLS, August 2021**



# 1. INTRODUCTION AND BACKGROUND

The Parliamentary Budget Office, PBO with support from the United Nations Development Programme, UNDP completed a series of training courses through the Short Course and Consultancy Unit at The Institute of Public Administration and Management, IPAM.

Established in 2017, pursuant to Section 13, sub-section (1) of the Parliamentary Service Act of 2007, The PBO originally started as a Unit in the Finance Directorate but soon transitioned into a fully-fledged Department in July 2020 because of its significance to the overall parliamentary work.

The office is a technical department within the Parliamentary administration with mandate to support MPs in their oversight work, and in improving the quality of debate and laws enacted. The above is done through the following:

- **Simplifying Complexity:** The PBO simplifies budgets, bills and other documents that come from the executive for the easy understanding of MPs.
- **Bill Costing:** The Department is mandated to provide cost estimates of Money bills and legislations that are brought to parliament for approval.
- **Analytical Reporting:** The Office Produces analytic/financial reports on specific government programs such as health-care, security, education, energy, etc.
- **Improving the national Budget Process:** The Office work in providing simpler, transparent, and accountable budget format that is most straight forward and easier to understand of MPs. Additionally, the department monitors the national Budget process and Train MPs on how to provide effective oversight on same.

The PBO has so far delivered on producing documents like the District Development Fact Sheets, Budget Brief of Government Expenditure of Selected Sectors, First and Second Quarterly 2019 Economic and Budget briefs, fully Year (covering all four quarters) 2020 Economic and Budget briefs among others.

Nevertheless, the Department has not been able to adequately show case efforts done in pursuit of its mandate, but committed in its determination of carrying out professional analysis on macro-economic and fiscal policy, for the purposes of raising the quality of parliamentary debate and promoting greater budget transparency and accountability.

Through its Strategic Plan Matrix, The PBO identified capacity building as one of the key actions needed to deliver on its core mandate.

## **2. OBJECTIVES**

The main objective of the training courses is to enhance the capacity needs and the reporting effectiveness of the Parliamentary Budget Office (PBO). The specific objectives are related to the following:

- Adequately equip PBO staff in their reporting to promote accountability, transparency, responsive and inclusive governance.
- Improve the technical knowledge of staff members needed to fulfil the mandate of the PBO.
- A clear understanding of the content of the Fiscal Policy Statements & its composition, and how Finance Act amendments impact the national budget bill yearly.
- understanding of the general concept of taxation & Tax Policy and Strategy
- applicability of the concepts, policies and strategies in the context of Sierra Leone.
- Improved support to Members of Parliament.

## **3. TRAINING METHODOLOGY**

All training courses were a mixture of lectures and interactive sessions delivered by experts and professionals in the various disciplines, namely, Excel intermediate & advance levels; Statistical Packages for Social Sciences (SPSS); Taxation & Tax Strategy; and Report writing, Research, Data mining & Communication skills.

- Face- to face interaction between participants and facilitator
- Participants were firstly required to share the level of knowledge in in each of the subject matter as evidence in what they have been doing
- Presentation hand-outs and writing materials were circulated to all participants
- Participants were encouraged to share practical experience on subject matter discussed
- Participants were introduced to several techniques to improve on the subject matter
- Participants were encouraged to ask as many questions as possible or seek clarifications as much as they can
- They were required to give examples of how they may have applied some of the concepts that were discussed during each session.
- The session was all participatory and practical.

Except for Taxation & Tax strategy that lasted for two weeks, all other courses were for a duration of one week each. All sessions ended with a brief recap by participants on the understanding of the subject matter and key “take-away” points.

**MS Excel Intermediate level**

**(2<sup>nd</sup> to 6<sup>th</sup> August 2021)**

- Introduction
- Find and Replace
- Introduction to Range Names
- Using Multiple Worksheets
- Cell Styles
- Conditional Formatting
- Paste Special
- Text and Date Format
- IF Function
- Sorting and Filtering lists
- Using Tables

**MS Excel Advance level**

**(9<sup>th</sup> to 13<sup>th</sup> August 2021)**

- Managing Range Names
- Date and Time Formulas
- Custom Formats
- IF and Related Functions
- VLOOKUP and Related Functions
- Advance Filter/Subtotals
- Database Functions
- Multiple Workbooks/Consolidation
- Data Validation
- Auditing
- Pivot Tables
- Shared Workbooks/Tracking
- Protecting Worksheets
- Using Templates

**STATISTICAL PACKAGES FOR SOCIAL SCIENCES (SPSS)**

**(30<sup>th</sup> August to 3<sup>rd</sup> September 2021)**

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|---|---|
| <ul style="list-style-type: none"> <li>• Introduction: Data Entry in SPSS - 1</li> <li>• Hands on exercises with survey data</li> <li>• Introduction: Data Entry in SPSS – II</li> <li>• Hands on exercises with survey data</li> <li>• Import Data From: Excel, Access databases, text files, delimited text files – I</li> <li>• Hands on exercises with survey data</li> <li>• Import Data From – Excel, Access databases, text files, delimited text files – I</li> <li>• Hands on exercises with survey data</li> <li>• Merging Datasets: cases and variables</li> <li>• Data Handling: Case Selection, File Split and Aggregation Procedures</li> <li>• Data Manipulation: compute and recode</li> <li>• Hands on exercises with survey data</li> </ul> | <ul style="list-style-type: none"> <li>• Tabulation of Data: Introduction, Frequency Tables, Cross Tabulation, Basic and General Tables, Multi Response Tables-1</li> <li>• Tabulation of Data: Introduction, Frequency Tables, Cross Tabulation, Basic and General Tables, Multi Response Tables-II</li> <li>• Hands on exercises with survey data</li> <li>• Statistical Analysis – I</li> <li>• Descriptive Statistics, Chi – Square test</li> <li>• Statistical Analysis II</li> <li>• T Test (comparison of means)</li> <li>• Statistical Analysis – III</li> <li>• ANOVA, Regression Analysis</li> <li>• Hands on exercises with survey data</li> </ul> |
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## INTRODUCTION TO TAXATION AND TAXATION POLICY & STRATEGY

(6<sup>th</sup> September to 17<sup>th</sup> September 2021)

- General Introduction
- An Introduction to The Sierra Leone Tax System
- Tax Administration
- Basis of Assessment
- Principles of Taxation
- Personal Taxation
  - Employment Income
  - Non-Business Sources of Income
  - Computation of Tax Liability
  - Deceased Person, Estate and Trust Bodies
- Partnerships
  - Limited Liability Partnerships (LLP)
  - Business / Corporate Taxation
  - Relief On Capital Expenditure
- Investment Incentives
- Withholding Taxes
- Indirect Taxes (Goods and Services)
- Cross Border Activities
- Capital Gains Tax
- Tax Planning
- Introduction to Taxation Policy and Strategy
- General overview of sanctions
- An overview of Tax Compliance Theory
- Penalties in the Income Tax Act 2001
- Culture of Tax Compliance in Sierra Leone
- Fairness and Social Norms

Four staff members went on to attend an additional training course on Communication & Presentation Skills which lasted for another one week, from 20<sup>th</sup> to 24<sup>th</sup> September 2021.

The training of PBO staff was considered timely and critical not only to build internal capacity and upskill them in their analysis work, but also in equipping them to ensure inter-departmental collaboration and cooperation. Following various deliberations during the training, recommended actions have been identified to serve as the way forward.

## **4. FEEDBACK**

The participants expressed joy and appreciation over the entire series of training and unanimously conclude that understanding the subject application is an important

aspect for individual staff growth. They appreciated the practicality of the entire training sessions.

Participants equally appreciated the organisation, environment and adequacy of course materials and general commitment of the facilitators. All participants expressed the hope of having more of such sessions where practical issues could be discussed.

## **5. CHALLENGES**

Participants were concerned about the duration of some of the courses (time was too short). Internet was disrupted throughout training, punctuality and time-keeping of the lecturers was also a concern.

## **6. RECOMMENDATIONS**

Staff will benefit from additional training opportunities.

The materials (especially for Excel and SPSS), went on too fast for some individuals, and longer time allotment for training sessions was suggested.

Additional research may be need to understand the long-term implications of these training courses and the effects on participants.

**End of Report**