

**THE PARLIAMENT OF SIERRA LEONE COMMITTEE OF  
SUPPLY BUDGET SCRUTINY QUESTIONNAIRE FOR THE FY  
2019& 2020.**

You are required to fill in full details, all applicable parts of this questionnaire. Add separate sheets where necessary and submit **25 clear (readable) copies on or before Thursday, 26<sup>th</sup> November, 2020.**

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 2019 and FY 2020( Local and Foreign )
- (b) What are the Revenue targets, and Revenue collected/generated/received for the FYs 2019, 2020 and 2021(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 2021?
- (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 2019, and for the first three quarters of FY 2020. e.g. Stating amount transferred to the consolidated revenue account, 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 2019, and Closing balances as at September 30<sup>th</sup> 2020 for your MDA, including escrow accounts (if any).

2.2 Please provide copy of bank statements as at December 31<sup>st</sup> 2019 and September 30<sup>th</sup> 2020.

Also provide Cash Book and Bank Reconciliations for the First Three Quarters of 2020.

### 3.0 BUDGET ANALYSIS AND REVENUE RECEIPTS

3.1 BUDGET ANALYSIS (Please complete the table below)

Le

No	Details	2019	2020	2021
1	Budget Ceiling advised by MoF			
2	Original Budget Submitted to MoF			
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 2021? Give details in order of priority.

3.1 REVENUE RECEIPT (Please complete the tables below)

#### FY 2019 (Le)

No	Amount Received from	Q1	Q2	Q3	Q4	Total
2	GoSL Regular Budget					
3	GoSL Supplementary Budget					
4	Donations/Grants/Loan Received					
5	Other Revenues( Please specify. )					
	<b>Total</b>					

#### FY 2020 (Le)

	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)				
	<b>Total</b>				

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 2019 and 2020.

### 4.0 EXPENDITURE

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

#### FY 2019 (Le)

No	Actual expenditure	Q1	Q2	Q3	Q4	Total
1	From Government Allocations (including supplementary budgets)					

2	From Donations/Grants(if any)					
	<b>Sub Total</b>					

**FY 2020 (Le)**

No	Actual Expenditure	Q1	Q2	Q3	Total
1	From Government Allocations (including supplementary budgets)				
2	From Donations/Grants				
	<b>Sub Total</b>				

4.1.1 Give details breakdown of actual recurrent expenditures under the relevant Sub- Heads for FY 2019 and 2020, and present it as attachment to this document. eg. Repairs & maintenance, Fuel, Local Travels, Overseas Travels, etc

4.2 Please list capital projects undertaken by your MDA with cost for each for the FY 2019 and 2020 including donor funded projects. (Present as attachment to this document)

4.3. Please categorize your expenditure in line with approved deliverables for FYs 2019, and 2020 as indicated below:

**FY 2019**

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

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

**FY 2020**

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

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

4.4 Please list your approved deliverables for 2021 and confirm if they are in line with the SDGs.

## 5.0 PROCUREMENT ADMINISTRATION

5.1 Please provide list of suppliers and contractors for your MDA in FY2019 and FY2020 by filling the following details:

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 MAN POWER PLAN

6.1 Please state the strength of personnel/staff in your MDA for the FYs 2019 & 2020 under the following categories – Permanent Staff, Contract staff, Consultants, Casual/labor workers, etc.

6.2 Please give the following details of staff movement in your MDA- Staff that **departed**, and **recruited** in 2019 & 2020, and **proposed staff employment** for 2021. (That should include position and number of staff for each position/Level).

6.3 What is your MDA's budgeted wages and salaries bill submitted to the Ministry of for the FY 2021(Please give details for each grade level)?

6.4 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 2019, and 2020 (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 2019 and 2020 as stated below:

- (a) State the nature, name of creditor and reasons for each debt,
- (b) Payment made to date,
- (c) Outstanding payments.
- (d) Proposed Payment plan for Outstanding payments

## 8.0 LEGISLATIVE COMPLIANCE (where applicable)

### 8.1 COMPUTERIZED PAYROLL SYSTEM

8.1.1 Is your MDA's Payroll part of the Centralized Government Computerized Payroll System?  
 8.1.2 If No in 8.1.1, what step(s) have you taken to ensure your MDA is included in the Centralized Government Computerized Payroll System?

### **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 FY2019 and first three quarters of FY2020

8.2.3 If no in (8.2.2) , why is your MDA not adhering to the provisions 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 2019 and 2020 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

8.3.2 For staff of your MDA that are directly paid by you (If any), please provide details of Pay-As-You-Earn (PAYE) and NASSIT contributions for the FYs 2019 and 2020 as requested below:

- i. Total number of staff
- ii. Amount deducted
- iii. Amount paid to NRA, and outstanding (if any)
- iv. Amount paid to NASSIT and outstanding (if any)
- 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 2019 and 2020 (as attachment).

9.2 Provide a detailed schedule of all foreign travels undertaken by officers of your MDA for FY 2019 and 2020 stating in each case the:

- (a) Name of Officer concerned
- (b) Title/designation of the officer concerned
- (c) Purpose of traveling ( State whether Statutory or not)
- (d) Destination
- (e) Cost of Air tickets or fares.
- (f) Duration of Travel
- (g) Amount of DSA on travel?

9.3 Please provide details of donations in kind made to your MDA for 2019, and 2020.

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

**LIST OF DOCUMENTS TO BE ATTACHED**

1. Summary of your MDAs Mission and Vision in with Legislations

- 1. Bank Statements of all accounts, Ref Question (2.2)
- 2. Breakdown of actual recurrent expenditures under sub-heads, Ref Question (4.1.1)
- 3. List of Capital Expenditure Projects, Ref Question (4.2)
- 4. Evidence of payments in respect of WHT, PAYE and NASSIT, Ref Questions (8.3) (8.3.2)
- 5. Other relevant attachment(s).

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**

CLERK OF FINANCE COMMITTEE

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