



OAU DRIVE, TOWER HILL, FREETOWN

CONSOLIDATED SECTORAL APPROPRIATION REPORT [PART 2]

ON THE

RECURRENT AND DEVELOPMENT BUDGET ESTIMATES, 2021

SUBMITTED BY:

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1. INTRODUCTION

Mr Chairman, Honourable Members, the 2021 budget with the theme, "Economic Recovery for Job Creation and Human Capital Development" undoubtedly a continuation of the 2020 finance statement in which hosts of catalogued commitments were partly achieved and the others to rolled over to 2021. Though the Country registered remarkable macroeconomic and budgetary performance in the later part of the 2020 financial year but the outbreak of the COVID-19 in the early part of the year under review had a deep toll on the growth and recovery trajectory.

Whilst acknowledging that the 2021 budgetary allocations to various sectors have shown substantial increment, the Parliament noticed a dismal performance of MDAs as most programmes were uncompleted partly due to the pandemic and or funding gaps. As this 2020 Appropriation deviates from the usual norms i.e. groups of MDAs assigned

to named groups of Members of Parliament, this year we adopted the Select Committee Approach that now gives authority to each Select Committee to carefully follow up on the activities of their MDAs through oversights. However, it is undoubtedly necessary to state here that this change brought huge implications on the analysis and compilation of the final report.

I acknowledge the good work of all MPs and Staff who painstakingly put efforts together to produce this second report on the Parliamentary Committees consolidated findings.

2. SCOPE OF THE EXERCISE

Mr Chairman, Honourable Members, this Report covers 33 MDAs as listed in the 2021 Appropriation Act. The hearings on the 2021 Budget lasted for five days and covered the following MDAs:

Table 1: MDAs Account Heads and their Allocations for 2021

Vote	Div.	Vote Description	Amount [Le]
304	00	Ministry of Health and Sanitation [MOHS]	55,792,243,800
345	00	Pharmacy Board Services	4,000,000,000
314	00	National HIV and Aids Commission	2,000,000,000
307	00	National Medical Supply Agency	64,780,989,400
309	00	Medical and Dental Council of Sierra Leone	628,350,100
311	00	Sierra Leone Health Service Commission	1,200,824,900
315	00	Teaching Hospital Complex Administration	2,000,000,000
201	00	Ministry of Defence	108,899,670,000
210	00	Office of National Security [ONS]	7,501,335,100
209	00	Central Intelligence And Security Unit	8,201,835,500
108	00	Sierra Leone Commission on Small Arms	1,000,000,000
303	00	Ministry of Tourism & Cultural Affairs	3,576,125,000
405	00	National Tourist Board [NTB]	4,908,235,200
405	01	Monuments and Relics Commission	2,607,500,000
409	05	Sierra Leone Produce Monitoring Board [SLPBM]	1,500,000,000

421	00	Small Medium Enterprises Development Agency	1,671,390,200
423	00	Sierra Leone Petroleum Regulatory Agency [SLPRA]	12,967,538,300
308	00	National Commission for Social Action [NaCSA]	2,880,148,300
129	00	Ministry of Finance	62,131,477,533
424	00	Sierra Leone Petroleum Directorate	6,000,000,000
130	00	National Revenue Authority	199,733,414,800
106	00	Office of the Chief Minister	7,772,272,100
106	01	Office of Presidential Infrastructure Initiative [OPII]	1,224,872,300
132	00	Accountant General's Department	25,000,000,000
110	17	Public Sector Reform Unit [PSRU]	1,000,000,000
112	00	Office of the Vice President	13,712,035,000
110	00	Office of the Secretary to the President	30,000,000,000
139	00	National Commission for Privatisation [NCP]	2,000,000,000
105	00	Ministry of Political and Public Affairs	2,423,561,800
131	00	Revenue Appellate Board	932,001,100
110	11	Political Parties Registration Commission	2,000,000,000
305	00	Ministry of Social Welfare	12,769,561,700
305	01	National Commission for Persons with Disability	2,390,242.400

Source: Secretariat

3. PROCEDURE

Mr Chairman, Honourable Members, before the exercise commenced, summon letters and open-ended questionnaires were sent out to all Vote Controllers, requesting their presence, both past and present core staff. In line with S.O. 66[1], Vote Controllers, Accountants and other senior officials were requested to respond to questions relating to their budgetary allocations, state their challenges and provide explanation on how they have been carrying out their mandate. This was meant to determine the efficient and prudent use of financial resources.

During the course of the exercise, the Committee observed traditionally established parliamentary procedures; i.e., reading the relevant provisions in the Constitution and

the Standing Orders to emphasise the Committee's legal standing, and putting auditees on oath to ascertain the authenticity and accuracy of their responses, as inscribed in Section 93, Sub-section 6[a] of the 1991 Constitution of Sierra Leone. Besides, in line with S.O. 73[20], the hearings were open to the public, but this Committee admonished media houses about premature publications of Committee decisions as contained in S.O. 75[1-3].

4. SECRETARIAT

Sectorial Committee Clerks

5. OBJECTIVES OF THE EXERCISE

Mr Chairman, Honourable Members, without undermining the provision of S.O 66[1], this Sub-Appropriation Committee undertook this exercise with sole objective of finding out the following:

- The challenges faced by the MDAs assigned to this Committee;
- Whether their 2020 budgetary submissions were in line with their work plan and activity implementation;
- To enable Vote Controllers and their Accountants and Finance Personnel justify the figures factored in their recurrent and development expenditure estimates for 2020;
- Whether the MDAs adhered to National Public Financial Management Regulations as means of enhancing accountability in the utilization of public resources allocated under the 2020 budget; and
- whether the budgetary resources were properly prioritized and used judiciously.

6. GENERAL OBSERVATIONS AND RECOMMENDATIONS

Mr Chairman, Honourable Members, during the exercise, the following general observations and recommendations were recognised:

[i] The Committee observed that, the total amount of allocations approved by the House of Parliament for MDAs were not the actual amount received by the MDAs that falls within the purview of the Committee, i.e., there is either decrease or an increase in the final funds disbursed to the MDAs. **Therefore, the Committee recommends**

that the Ministry of Finance comply with providing the stipulated approved budget by Parliament to MDAs.

[ii] The Committee observed there was lack of timely release of MDAs allocations. **The Committee recommends that, the Ministry of Finance release on time allocations to MDAs in order for the MDAs to carry out their mandates effectively and efficiently.**

[iii] The Committee further observed that, delay in the release of allocations resulted in unfinished activities and projects that are rolled over to the current Financial Year. These roll over expenditure were not properly defended by Vote Controllers, and could also be a recipe for miss-direction of public funds. **The Committee recommends that MDAs prioritize their annual activities in order to meet key performance indicators.**

[iv] The Committee also observed that, most MDAs are without Official Email addresses; rather, they have personal Email addresses. **Thus, the Committee recommends that all MDAs endeavour to have official Email addresses before the next Financial Year.**

[v] The Committee observed separate budget line for 'office and general', office equipment and computers, which took chunks of MDAs allocations. The Committee describes such as 'duplicative expenditures', geared towards misusing public funds, which if not addressed, could lead to more fraud and other irregularities. **Thus, the Committee recommends that the Accountant General's Department delete the nomenclature, 'office and general' and replace it with a redesigned budget head that will clearly show specific item on which money was spent.**

SPECIFIC FINDINGS AND RECOMMENDATIONS

304 00 MINISTRY OF HEALTH AND SANITATION [MOHS]

Mr Chairman, Honourable Members, the Ministry of Health and Sanitation is responsible for the building of a resilient and responsive health system, to provide and regulate comprehensive health care service in an equitable manner through innovative technology and strong partnership with both local and international non- governmental organizations. This responsibility is also in line with the 1991 Constitution of Sierra Leone which stipulates that the State is obliged **“to provide adequate medical and health facilities for all persons in Sierra Leone irrespective of colour, race, geographical location, religion and political affiliation having due regard to the resources of the state”**.

The Ministry of Health and Sanitation submitted a budget of **Le341, 182,100, 000** for the fiscal year 2020, above a ceiling of **Le87, 287,100,000**. The amount approved was **Le92, 155,525,000**, but later allocated **Le27, 652,600,000**. The actual amount received by the Ministry was **Le62, 871,348,681** and expended same.

The Ministry’s 2021 budget allocation is Le 55,782,243,800 and the Committee recommends that due diligence on donor funding be examined by the Select Committees on Transparency and Finance.

345 00 PHARMACY BOARD SIERRA LEONE

The Pharmacy Board of Sierra Leone is the National Medicines Regulatory Agency whose mandate is drawn from the Pharmacy and Drugs Act 2001; being an act to regulate the profession of Pharmacy, to control the supply, manufacture, storage, distribution and transportation of drugs, including nutritional agents, cosmetics and chemicals and to provide for other related matters related thereto. The agency was established in 1994. The Board is responsible for the delivery of safe, efficacious, and good quality medicines, vaccines and other regulated products through efficient pharmaceutical services in Sierra Leone.

Based on the information submitted in the questionnaire by the Vote Controller, the Board submitted a Budget of **Le8, 833,100,000** for the fiscal year 2020, but the Ministry of Finance approved **Le4, 011, 011,900**. With regards challenges faced by the Board, the Vote Controller highlighted the following challenges:

- Lack of funds has impeded pharmacy inspection around the Country
- Not enough vehicles to carry on with raid on drug peddlers
- Lack of severe penalty on drug peddling

The Board's 2021 budgetary allocation is Le 4,000,000,000 and the Committee recommends that a supplementary budgetary allocation be provided to the Board for the effective monitoring of increasing trend of fake drugs.

314 NATIONAL HIV AND AIDS COMMISSION

The National HIV and AIDs Commission was established in 1994 to provide Policy and Strategic Framework for mobilising and coordinating resources for the prevention of HIV transmission and provision of treatment, care and support to infected and affected population in Sierra Leone. The HIV and AIDs Commission is also charged with the responsibility to coordinate the National Response towards making HIV a non-Public Health and Development Problem in Sierra Leone.

The HIV and AIDs Commission was allocated **Le 2,000,000,000** in 2020, but received a total of **Le52, 278,300,046**, including GoSL Regular Budget of **Le2,409,000,000**, GoSL Supplementary Budget of **Le 1,000,000,000**, Donations/Grants/Loans Received of **Le46,574,639,046** from Global Fund Grant, **Le 2,294,710,000** from KfW Grants.

The Committee further noted the following:

- the closure of crossing border points makes it impossible to import HIV and AIDS medicines, test kits and other related materials poses a major challenge on the Secretariat;
- the Commission could not present a comprehensive breakdown on operational and administrative costs, but it remains the only agency in the health sector to provide a well-documented copy of contract agreement between itself and the contractor.

- The Commission has started providing monthly treatment packages to HIV/AIDS patients during Covid-19 lockdown period; provision of HIV/AIDS test during Covid-19 testing; and the provision of self-test kits to Sierra Leoneans; and
- the Commission has developed a Strategic Plan for the year 2021 and intends to collaborate with Parliament to ensure that its activities are effectively rolled out.

The Committee viewed the Commission's allocation of Le 2,000,000,000 as fairly adequate, but recommends a supplementary budget for the procurement of vehicles and motorbikes.

307 00 NATIONAL MEDICAL SUPPLY AGENCY

The National Medical Supply Agency [NMSA] was established by an Act of Parliament, which was signed into law on the 26th October 2017. The National Medical Supply Agency [NMSA] was established to replace the National Pharmaceutical Procurement Unit [NPPU] and establish the NMSA as a Public Service Agency responsible for procurement, Warehousing and distribution of drugs and medical supplies in a transparent and cost effective manner for and on behalf of public institutions throughout Sierra Leone.

The National Medical Supply Agency [NMSA] is charged with the exclusive responsibility of managing the public-sector procurement and supply chain management of drugs and medical supplies that inter alia, have been managed by stakeholders in the Ministry of Health and Sanitation [MOHS].

After the National Medical Supply Agency [NMSA] submitted a budget of **LE144,205,100,000** for the Year 2020, the Ministry of Finance only approved **Le51,304,491,700**, but received for quarters 1, 2 and 3 the total sum of **Le21, 427, 580, 250, 00 only**. Responding to questions on the provision of cost recovery on drugs, the Vote Controller revealed that of the **\$23mln** requested for drugs, only **\$10mln** was received and that has stifled the institution of cost recovery on drugs. However, he stated that due to serious consideration, the cost recovery drugs would be available in 2021.

The Vote Controller revealed that lack of modernised warehousing facility for drugs storage posed great challenge for drug distributions.

The Committee recommends a supplementary allocation to ensure the availability of cost recovery drugs nationwide.

309 00 MEDICAL AND DENTAL COUNCIL OF SIERRA LEONE

The Council was allocated Le 541,059,500 in 2020 with a total annual expenditure of **Le26, 500.000.00.**

The Committee noted the following:

- that the Council requires another vehicle to undertake inspection and monitoring of health care facilities especially in the provinces besides the ruined one they have
- That there is complete lack of cooperation from major stakeholders to promote an independent council

Its 2021 allocation of 628,350,100 considered fairly adequate to run the council if properly expended.

311 00 SIERRA LEONE HEALTH SERVICE COMMISSION

Mr Chairman, Honourable Members, the Sierra Leone Health Service Commission was established by an Act of Parliament in 2011. This Commission has the mandate to assist the Ministry of Health and Sanitation in managing the recruitment process of the healthcare workforce, and the delivery of affordable and improved healthcare services to the people of Sierra Leone. The Commission is also charged with the responsibility of appointing the professional staff of government healthcare facilities and Ministry; also determine the remuneration and other conditions of service of the staff.

In line with the Appropriation process 2020, the Sierra Leone Health Commission submitted a budget of **Le 1,250,400,000.00** for the 2020 fiscal year, but was allocated of **Le 1,034,005,800.**

For the 2021 FY, the Commission was allocated the sum of **Le 1,200,824,900.** The Committee specifically observed the following challenges with regards the Sierra Leone Health Service Commission:

During its reporting, the Committee noted the following:

- the Commission has limited staff capacity;
- lack of robust regulations; and
- the Commissioners were not permanent and recruitment of core Staff of the commission was slow.

The Committee recommends strict oversight responsibilities of the parliamentary Committee on Health and Sanitation to ensure that the MOHS facilitates the Commission's transition process.

315 00 TEACHING HOSPITAL COMPLEX ADMINISTRATION

Mr Chairman, Honourable Members, the Teaching Hospital Complex Administration was established by an Act of Parliament in 2016 charged with the responsibility to establish a Teaching Hospitals Complex Administration Board which shall administer and serve as a disciplinary structure for both Trainees and staff .

The Teaching Hospital Complex Administration submitted a budget of **Le 3, 683,400,000** to the Ministry of Finance with a budget ceiling of the same amount for the 202fiscal year. The Ministry of Finance allocated an amount of **Le1, 648,687,700** but actually received Le **562,300,000** for same year under review.

The Committee noted the following serious challenges such as inadequate and late payment of Subvention; Lack of Adequate number of qualified administrative staff; Lack of Logistical/Mobility support for foreign Consultants.

The Committee considers the 2021 allocation of Le 2,000,000,000 to be inadequate to establish a workable and fully operational Teaching Hospital Complex beyond the current state. The Committee recommends the Finance Ministry and the Teaching Complex Board revisits the drawing board for careful formulations of clear objectives [mid and long term] before demanding for more budgetary supports

VOTE 201 00 MINISTRY OF DEFENCE

Mr Chairman, Honourable Members, the Ministry of Defence was established to formulate, implement, monitor and evaluate strategic defence policies for the Republic of Sierra Leone Armed Forces within the existing constitutional acceptable framework of democratic good governance.

In 2020 FY, the Ministry made an original budget submission of **Le 175.1bln**, but received **Le70,600,768,000**, including a roll-over of **Le307,471,908.57**. Of the total of **Le70, 908,239,908.57**, the Ministry expended **Le70, 600,768,000** on refurbishment, administrative costs, medical drugs and reagents, overseas trainings, construction of 18 accommodation blocks, purchase of engineering equipment and construction of four [4] Forward Patrol Bases and one [1] Forward Operating Base, etc.

For 2021 FY, the Ministry submitted a budget of **Le221.5bln** for both recurrent and development expenditure to the Ministry of Finance, but was allocated the sum of **Le 108, 899,670,000.00**

The Vote Controller disclosed that the decrease in the Ministry's original budget would affect the general operations of the Ministry. **The Committee however noted that if the Ministry of Finance disburses the Le 108, 899,670,000 allocated to the Ministry of Defence without further decrease, that amount is deemed as fairly adequate.**

VOTE 210 00 - OFFICE OF NATIONAL SECURITY [ONS]

Mr Chairman, Honourable Members, through an Act of Parliament in 2002, the Office of National Security came into existence in order to provide high level of authority in the coordination, arbitration and oversight of the security sector. The Office is charged with the responsibility of providing the highest forum for the consideration and determination of matters relating to security in Sierra Leone.

In 2020 FY, the Office received **Le 9,032,665,063.00** from GoSL Regular Budget, including Supplementary Budget and donations. The Office has also collected revenue to the tune of **Le78, 000,000.00** on private security companies' license fees during

the 1st, 2nd, and 3rd of 2020 FY. It could be noted that ONS did not hit its revenue target of **Le 1,600,000,000.00** in 2020 due to the devastating effects of the Covid-19 pandemic on the operations of Private Security Companies [PSCs] causing many companies to lost their clients thereby reducing their revenue base.

Table 3: Donor funds received in 2020

s/n	Description of Activity	Actual Expenditure	Project
1	Refresher Training on COVID – 19 for 645 Chiefdom Security Committees [ChiSecs], including Focal Persons coming from 44 chiefdom	Le 413,850,000	
2	Provide Support to coordination efforts among key border institutions, including joint mission as part of Confidence building between Citizens and Border Management	Le 64,850,000	
3	Early Warning Preparedness Training for District Disaster Management Committee [DDMC] members and Stakeholders in Coastal Communities in Portloko, Moyamba, Mattru Jong and Western Area Rural	Le 271,220,000	
4	Adapting to climate change induced coastal risks management in Sierra Leone & Disaster Risks Management & resilience	Le 342,200,000	
	Grand Total	Le 1,092,120,000	

Source: Revised Appropriation Questionnaire

Of the **Le 9,032,665,063.00** received in 2020, the Office actual expenditure was **8,329,730,001.80**. The said amount was expended on administrative and operating costs, security coordination and security sector coordination.

For the FY 2021, the Office made an original budget submission of **Le 23,780,400,000.00**, but was allocated the sum of **Le 7,501,335,100.00**, which is far below its budget submission.

The Committee noted that the decrease of **Le16, 279,064,900.00** for the period under review would negatively affect the implementation of the 2021 approved deliverables such as:

- enhance wider security sector coordination to create the enabling environment for effective implement of GoSL’s national development goals;
- strengthen the national early warning and early response [EWER] mechanism through effective coordination of the national security architecture to ensure communal peace and security;
- coordination of national efforts to minimise the risks to national or manmade disasters;
- coordinate the combating of organised crime activities and strengthening the regulation of private security companies to support GoSL revenue generation drive & the implementation of protective security measures as enablers for the safety and security of Sierra Leoneans; and
- coordination of Boarder Security Management to ensure safe and secure land, air and maritime borders.

Considering the importance of security sector of the country, the Committee considered this allocation as inadequate and therefore recommends a supplementary budget.

VOTE 209 00 CENTRAL INTELLIGENCE AND SECURITY UNIT

Mr Chairman, Honourable Members, the Central Intelligence and Security Unit [CISU] was created by Section 11, Sub-section 1 of the National Security and Central Intelligence Act of 2002, to serve Sierra Leone’s domestic and foreign intelligence and security service. As it mandate, the Central Intelligence and Security Unit is responsible to:

- collect and assess intelligence that may constitute threats against the security of Sierra Leone, both internal and external;
- protect the State against threats of espionage, terrorism, piracy, drug trafficking, money laundering and other serious crimes;
- protect the State of Sierra Leone's economic interest against internal and external threats; and
- Protect the State against the activities of persons intending to overthrow the democratically elected government of Sierra Leone.

In 2020 FY, the Unit submitted a budget of **Le 12,953,100,000** to the Ministry of Finance, but was given a budget ceiling of **Le6, 591,500,000** and an allocation of **Le 11,979,200,000**. For the period under review, the Unit received **Le10, 267,196,100**, including a supplementary budget of **Le6, 363,896,100**, a loan of **Le 1,000,000,000** from the National Disaster Fund and **Le 197,600,000** for COVID-19 operations. Of the **Le10, 267,196,100**, the Unit expended **Le 9,079,254,158** mainly on State security activities, such as domestic and foreign intelligence operations, local and international travels, etc.

For 2021 FY, the Unit submitted a budget of **Le 13,639,200,000**, but was allocated the sum of **Le 8,201,835,500**. According to the Vote Controller, the decrease would adversely affect the implementation of the 2021 approved deliverables such as provincial expansion, development in the Mano River Union and administrative support to various operations.

The Committee viewed this allocation as fairly adequate and therefore recommends for its approval by this Honourable House.

VOTE 108 00 - SIERRA LEONE COMMISSION ON SMALL ARMS

Mr Chairman, Honourable Members, the Sierra Leone Small Arms Commission was established by an Act of Parliament in 2010, in compliance with the ECOWAS Regional and International Legal Framework, adopted in Lomé, Togo, in 1999, to control the proliferation, illicit possession and use of Small Arms and light Weapons.

The bitter experiences of the Civil War in Sierra Leone resulted in untold loss of lives and properties, and devastation of the entire governance structure and the proliferation

of Small Arms and Light Weapons [SALW]. Correspondingly, there was an increase in the crime rate with menacing potentials for political, social and economic instability. This led to the establishment of this Commission by an Act of Parliament in 2010. As one of our post conflict recovery institutions, this Commission has played tremendous roles, through its awareness raising programmes and the legislative enactment that has contributed to the regulation of fire arms in the hands of civilians after the brutal civil war.

In 2020 FY, the Commission was given a budget ceiling of **Le 1,194,800,000**, out of an original budget submission of **Le1, 235,500,000**. It was however revealed that the Ministry of Finance allocated **Le1, 240,683,300** to the Commission. The actual amount received, as disclosed by the Vote Controller for the 1st, 2nd and 3rd Quarters, was **Le 1,763,734,500**, registering an increase **Le of 523,051,200** to the original budget.

For 2021 FY, the Commission submitted a budget of **Le 2,090,500,000**, but was allocated the sum of **Le 1,000,000,000**, registering a decrease of **Le1, 090, 500,000**. According to the Vote Controller, the decrease would affect the general operations of the Commission.

From the review of the filled questionnaire, the Committee further observed that:

- the Commission received a receipt **only** from NRA for registration and licenses of civilian weapons. These moneys are collected through NRA and deposited into the Consolidated Revenue fund. The Commission's revenue target for 2020 was **Le 800,000,000**, but only collected the sum of **Le 353,275,000**, far below its revenue target.
- the low revenue mobilisation was due to the refusal of gun owners, particularly those in the provinces, to license their weapons in Freetown due to the Covid-19 pandemic; and
- the Commission's operations were yet to be decentralised, hence making it extremely difficult for gun owners to travel from the provinces and license their weapons in Freetown.

The Committee viewed the Commission's 2021 allocation as fairly adequate and therefore recommends for its approval by the House.

VOTE 303 00 MINISTRY OF TOURISM & CULTURAL AFFAIRS

Mr Chairman, Honourable Members, the Ministry of Tourism and Cultural Affairs is tasked with the responsibility of promoting sustainable tourism for economic growth and socio-cultural empowerment in order to preserve, protect and promote cultural diversity with a view to reviving and strengthening national consciousness, understanding and appreciation of cultural heritage and artistic creativity as well as enhance its contribution to poverty reduction and overall development.

In 2020 FY, the Ministry's approved budget by Parliament was **3.854bln**, but only received **Le 1,657,872,724.05** for 1st 2nd and 3rd Quarters of 2020. The Committee further observed from the review of the filled questionnaire that **Le 4,883,840,000** as supplementary budget/social safety net for payment of 2,368 beneficiaries/workers in the hospitality industry and **Le 532,962,000** donor fund from the United Nations Development Fund [UNDP to support the implementation of climate change induced coastal risk management in Sierra Leone. GoSL regular budget was expended on policy and formulation, proclamation of tourism asset and administrative running costs.

For 2021 FY, the Ministry submitted a budget of **Le 26.284.4bln** to the Ministry of Finance, but was allocated the sum of **Le 3,576,125,000**, registering a decrease of **Le 22,708,275,000**. This decrease, according to the Permanent Secretary, would affect programme implementation such as cultural and tourism activities, general operating costs and statutory travels.

VOTE 405-00 NATIONAL TOURIST BOARD [NTB]

The National Tourist Board of Sierra Leone was setup as a Semi-Autonomous Body through the enactment of the Tourism Development Act, 1990. The main expectation of this Act is to promote and develop all aspects of Tourism in Sierra Leone, market and promote Sierra Leone as a unique and attractive travel destination. The Board is therefore mandated to implement Government's Tourism policies, developing and promoting sustainable Tourism, facilitating private investment in the Tourism industry, registration, licensing and classification of all Tourist Establishments in the Country. Identification and Development of Tourism products in Sierra Leone.

In 2020 FY, the Board's original budget submission to the Ministry of Finance was **Le 12,999,900,000.00**, but its actual allocation was **Le 4,226,400,000.00**. The Committee's discussions with Management revealed that the Board received **Le6,021,875,603** for 1st 2nd and 3rd Quarters during the period under review, including **Le1,039,740,000** as supplementary budget, **Le613,764,000** revenue generated from land rent and another **Le 1,871,000,000** from the Government of Sierra Leone for seaweed cleaning along the beaches.

The Committee noted from the review of the filled questionnaire that out of **Le 2,000,000,000** revenue target, the Board generated **Le 650,364,000** revenue from land development fees and use of beach front, tourist establishments, such as hotels, guest houses, night clubs, restaurants, casinos, travelling agencies, etc.

Reacting to the Committee's concerns over the Board's inability to meet revenue target, General Manager disclosed the following reasons:

- weaknesses of the Tourism Development Act of 1990 to empower the National Tourist Board to support Government Agenda in the mobilization of revenue generation;
- inadequate educational outreach to the regional and provincial areas; and
- centralisation of National Tourist Board office in the Freetown.

For 2021 FY, the National Tourist Board submitted a budget of **Le 12,999,200,000**, but was actually allocated the sum of **Le 4,908,235,200**. According to the General Manager, the decrease would affect the Board's National and International Marketing Campaign, and the implementation of development activities, including Lumley and Peninsular Development and the administrative running costs.

In view of the above, the Committee recommends the following:

- **a supplementary budget provision be considered for the Board so as to enable it implement its planned programmes;**
- **The Board should consider creating regional offices and provide adequate educational outreach programmes, especially in the provinces; and**
- **During the review of the Act, a clause to enable the Board retain certain percentage of its revenue be inserted.**

405-01 MONUMENTS AND RELICS COMMISSION

Mr Chairman, Honourable Members, the Monuments and Relics Commission is the main statutory body responsible for preserving, protecting and promoting our heritage and relics be the scientific, ethnographic, historical and cultural. In 1946 an Ordinance was passed 'to provide for the preservation of Ancient, Historical, and Natural Monuments, Relics, and other objects of Archaeological, Ethnographical, Historical or other Scientific Interest'. This Ordinance set up the Monuments and Relics Commission as a corporate body.

In 2020 FY, the Commission submitted a budget of **Le7, 509,800,000** to the Ministry of Finance, but was allocated the sum of **Le2, 235,900,000**, recording a decrease of **Le 5,273,900,000**. It was however noted that the Commission only received **Le2, 235,900,000** during the period under review. The Committee also observed that the Commission generated **Le 16,805,000** as revenue from visitors' fees paid Sierra Leone, National and Railway Museums and Bunce Island, with a rollover of **Le 108,996,374.20** from 2019. As at the time of appearing before this Committee, it was observed that the Commission had already expended **Le 1,951,438,823.96** on repairs and maintenance of relics, local and international travels, and administrative running costs.

For 2021 FY, the Commission made a submission of **Le 5,046,560,000**, but was allocated **Le 4,055,429,400** [**Le 2,607,500,000** for the Commission and **Le 1,447,929,400** for the National and Railway Museums, which is an appendage of the Commission].

Further probing enquiries into the Commission of challenges revealed that its staff are amongst the least paid in the country.

In view of the above, the Committee recommends that:

- **the 2021 allocation to this Commission be approved by this Honourable House; and**
- **the parliamentary Committee on Finance look into staff salaries and other emoluments.**

[409-05] SIERRA LEONE PRODUCE MONITORING BOARD [SLPMB]

Mr Chairman, Hon. Members, the Produce Monitoring Board was set up by the 2013 Act of Parliament in 2013 to promote production, processing, and marketing of high quality produce particularly cocoa, coffee and palm products, Cashew Nut, Cassava, Ginger, Bennie Seed, Rubber, Piassava, Rice, amongst others.

In 2020, the SLPMB **out** of its **2.5%** levied on export licenses, generated **Le 3,553,302,766.55** out of its targets **of Le 8,500,000,000 accounting** for a short fall of **Le 4,946,697,233.45** which the Vote Controller attributed to the outbreak of Covid-19 that seriously affected export trade. In terms of regular budget, the Committee found out that the SLPMB was not mentioned on the main Appropriation Act, 2020 but was allocated **Le 1,500,000,000** reportedly to Parliament.

The Committee observed a prudent management and reporting system, cataloguing extra budgetary supports from donors SCADep and COOPI amounting to **Le 59,500,000** utilized on administration and other field activities.

With a closing balance of Le 453,200,000, the Committee recommends that the 2021 allocation of Le 1,500,000,000 to be released in full and on time and advise that the Board periodically updates the Parliamentary Committee on Trade on its activities.

VOTE [421-00] SMALL MEDIUM ENTERPRISES DEVELOPMENT AGENCY

Mr Chairman, Hon. Members, the Small and Medium Enterprises Development Agency [SMEDA] was created by an Act of Parliament in 2016 to provide conducive environment for both small and medium enterprises, to thrive and operate, in developing Sierra Leone's fiscal, monetary and banking policy, trade and industry, technology, marketing, infrastructural and institutional development and for other related matters. Its function includes but not limited to the following:

- design and implement development support Programmes and schemes for SMEs;
- coordination, monitoring and evaluation of the MSMEs landscape in Sierra Leone;
- Capacity building for MSMEs and entrepreneurs at national levels
- Research and development;

- Monitoring coaching for MSMEs and entrepreneurs across the country; and
- Facilitate access to finance and other productive resources.

In **FY 2020**, the sum of **Le 1,439,195,800** was allocated to this Agency, but reported receipts in relation to actuals of regular, supplementary as shown below:

Table 2

No.	Amount received	Q1	Q2	Q3	Total
1	GoSL Regular Budget	378,105,000	338,700,000		716,805,000
2	Grants		195,735,000	275,088,000	471,615,000
3	Enhancement for the development of National Microfinance Operational Manual		414,019,000		414,019,000
4	GIZ cash assistance to SMEs		471,615,000		471,615,000
5	2019 roll over	253, 100,000			253, 100,000
	Total				2,327,154,000

Probing into the Agency's expenditure for FY 2020, the Committee observed that the Agency satisfactorily spent as at 30th September **Le 2,071,995,000**.

For 2021 FY, the Agency submitted **Le 16,185,000,000** but following scrutiny by the Ministry of Finance was reduced and then provided the Agency with an allocation of **Le 1,671,390,200**. This, in the view of the Vote Controller, is inadequate to enable the Agency meets its objectives in 2021 FY taking into account the enormous tasks ahead with specific reference to the promotion of SMEs in the country.

Giving the functions of the Agency and mindful of its contribution to the economic growth of the country, the Committee recommends for a supplementary provision where absolutely necessary.

VOTE [423-00] SIERRA LEONE PETROLEUM REGULATORY AGENCY [SLPRA]

Mr Chairman, Hon. Members, in order to license and regulate the efficient importation, storage, transportation, distribution of petroleum products and to ensure that petroleum

products are constantly available to customers at affordable prices, the Petroleum Regulatory Agency Act of 2014 was promulgated.

In conformity with Section 41 [1] of the Financial Administration Regulations of 1998, the Agency, as at 30th September, 2020, collected and transferred into the Consolidated Revenue Fund [CRF] a total revenue **Le 12,112,121,322** out of a target of **Le 14,544,974,005**. According to the Executive Chairman, the Agency would exceed its revenue target by December.

In 2020 FY, the Ministry of Finance allocated **Le 10,216,703,900** to the Agency and of this amount, it only received **Le 8,922,277,126.21** as at 30th September, covering Quarters 1 to 3. The said allocation is not coming directly from GoSL and the Agency has the latitude to spend beyond that allocation with sufficient evidence. As one of the largest revenue generation institution for Government, the Agency is funding itself through the PRA Fund it is retaining. For the year under review, the Agency's expenditure was **Le 9,623,777,031.13**, including salaries and administration costs.

During the hearings, the Committee observed that the Agency is up to date with its Financial Statements in line with Section 13 (2) of the PFM Act, 2016 as well as audited by Audit Service Sierra Leone as provided for in Section 16 (1) of the PFM Act, 2016.

The Committee was satisfied with the overall activities and performance of the Agency, especially in the area of revenue generation. The Committee is of the view that the Agency is an example worth emulating by other revenue generation MDAs and therefore recommends that its allocation of Le 12,967,538,300 as stated in the Appropriation Bill of 2021 be approved.

VOTE [308 00] NATIONAL COMMISSION FOR SOCIAL ACTION [NaCSA]

Mr Chairman, Hon. Members, the National Commission for Social Action [NaCSA] was established by an Act of Parliament in 2001 to undertake functions embedded in Section 11, Subsection 1-2 of the National Commission for Social Action Act, 2001. Since then, the Act has been reviewed and amended twice: 2008 and 2015 respectively. In particular, the 2008 amendment extended the Commission's mandate to a ten-year

period, 31st December, 2018. Following the end of its ten [10] years mandate in 2018, Government decided to transform the Commission to a permanent Government institution by promulgating the NaCSA Act 2019.

During close review, the Committee **observed** that in 2020, the Ministry of Finance allocated **Le 2,300,000,000** to NaCSA as Government Regular Budget. For the same year however, the Commission received **Le 1,236,700,000** GoSL regular budget and **Le 16,516,000,000** GoSL Counterpart Fund. In total, therefore, the Commission received **Le 17,752,700,000** in **2020 FY**. Of this amount, the Commission has spent **Le 16,995,621,017.12** from 1st January to 30th September.

The Committee observed that the Commission is operating more than one account against the spirit of the PFM Act 2016 and requested the Vote Controller to give reasons for not conforming to the law. The Vote Controller informed Members that NaCSA is **90%** donor funded and the Credit Agreement signed between GoSL and Donors specify the opening of special account for each project.

The Commission's budget submission to the Ministry of Finance for 2021 FY was **Le 6,900,000,000**, but after critical examination, **Le 2, 880,148,300** was allocated to NaCSA and the Committee observed that this huge cut would seriously affect the day-to-day running of the office, especially office rent, stationery, electricity, fuel for vehicle and generator running cost. The Committee was however relatively satisfied with the manner in which the Commission utilised its 2020 budget as well as its proposed expenditure plan for the 2021 FY if approved by Parliament.

Mindful of the numerous national development projects unfolding to almost all the districts in the country, the Committee considered the 2021 budgetary allocation to the Commission as grossly inadequate and therefore recommends a supplementary budgetary provisions on prioritised pressing programmes.

VOTE 129 00 MINISTRY OF FINANCE

Mr Chairman, Hon. Members, the Ministry's Vision is robust, effective and efficient ministry with demonstrable capacity to efficiently manage public resources, ensure stable economic environment and attain highest level of economic transformation and poverty reduction. The Ministry's Mission is to formulate sound economic policies, maximize revenue mobilization, ensure effective allocation and accountability of public resources to achieve sustainable economic growth and development in the context of stable macroeconomic environment.

In 2019 and 2020 FYs, Parliament approved for the Ministry of Finance the sum of **Le 58,019,678,600** and **Le 82,952,318,600** respectively. Actual expenditures on five [5] deliverables in 2019 amounted to **Le 62,792,000,000** and expenditures on seven [7] key deliverables for F.Y 2020 amounted to **Le 84,803,846,805**. Further in the F.Y 2020, the Ministry expended **Le 5,000,000,000** for procurement of land including documentation for extension of office space.

For 2020 FY, the Ministry of Finance made a budget submission of **Le 162,762,200,000**; provisional amount approved by Parliament is **Le 62,131,477,533, resulting in 63% cut in the budget submission**. According to the Ministry officials, the following areas will be seriously affected: Payment of international subscriptions of MDAs, payment for ICT systems for processing MDAs allocations, administrative and operating costs, overseas travelling and hosting of international and local vents.

From the review of the filled questionnaire, the Committee observed the following:

- For the F.Y 2019, the budget approved by parliament was **Le 58,019,678,600** Leones and the amount expended by the Ministry is **Le 62.792,000,000** Leones. The Committee objected to such over spending of **Le 4,772,321,400** without making reference to parliament, noting that it is illegal to expend beyond what was approved by parliament.
- For the F.Y 2020, Parliament approved **Le 82,952,318,600** but expenditure by the Ministry up to 30th September, amounted **Le 84,803,846,805**, resulting in overspending of **Le 1,851,528,205 without Parliament's approval**.

- Besides, amount spent by the Ministry on International Statutory subscriptions [like IMF, ADB, ECOWAS, WAMZ the U.N family] totaled **Le 44.98 billion** as at 9th September, 2020. To this end the Committee recommends that MoF should revert to Parliament for approval of extra budgetary expenditure in future.
- The MoF has spent about **Le 5 billion** in procurement of Land including documentation for office extension. To this end, the Committee requested documents in respect of this expended amount.
- For the F.Y 2020 there is increase in number of permanent staff from 326 to 479; the Ministry responded that there was need for recruitment to undertake its activities. As it stands, the Ministry has a total of 500 staff,(including contract and assigned staff), hence the need for additional office space.
- The Committee also observed that 45 liters of fuel is supplied 237 motor vehicles including motorbikes per week, the Ministry cited government policy on fuel, stating that it is a policy document approved by cabinet. If you are using your private vehicles for official purposes, you are also entitled to fuel. Also, all grade 7 and above get 45 liters of fuel per week. To this end the Committee recommends Value for money use on vehicles, bikes and fuel.

In responding to the above, the Ministry officials stated that areas in overspending are on development projects like support to Public Financial Management Integrated and Consolidation Project [PMICP], IHPAU, payment of legal fees for some MDAs and the amount spent on international statutory subscriptions [like IMF, ADB, ECOWAS, WAMZ the U.N family], which totaled **Le 44.98bln** as at 9th September, 2020.

Reacting to the Committee's probing question on the Ministry's challenges, the FS disclosed that the Ministry is confronted with the issue of allocating limited resources to the various MDAs for service delivery.

The Committee agreed that the Le 62,131,477,533 allocation provided to the Ministry is fairly adequate and recommends its approval.

VOTE 424 00: SIERRA LEONE PETROLEUM DIRECTORATE

Mr Chairman, Hon. Members, the Sierra Leone Petroleum Directorate is a huge revenue generation institution which was established to facilitate the optimal exploration and development of Sierra Leone's Potential Petroleum Resources, for the long term benefit

of its people, through the development of regulatory guidelines and monitoring contract compliance, having due regard for the economy, the environment, safety, technology, as well as balancing the interests of the nation and investor. Under the authority of the President, this Act established the Petroleum Resources Unit [PRU] to “represent the State exclusively in negotiations with interested parties for exploration, development or production of petroleum, to act on behalf of the State in petroleum agreements and to regulate the petroleum industry in Sierra Leone.”

The Petroleum Directorate is revenue generating MDA and thus generated the sums of **Le 252,472,547** and **Le 647,655,680** as against revenue targets of **Le 104bln** and **Le 88bln** in 2019 and 2020 respectively. Reasons for the drastic fall in revenue generation was largely due to the suspension of the fourth licensing round for further industry consultation and collaboration, the COVID 19 pandemic and the low prices oil products.

In 2020 FY, the Directorate’s approved budget was **Le 6.8b** and opening bank balance as 1st January 2020 of **Le 1.04bln**. Amount actually received was **Le 15.03bln** from GoSL regular budget and **Le 453mln** from application fees, making a total **Le 16.4bln**. Out of this, the Directorate has spent **Le 3.8 billion** on [5] key deliverables on recurrent expenditures, and **Le 6.8bln** on domestic capital project.

For 2021 FY, with no budget ceiling, the Directorate made original budget submission of **Le 12.8 billion** to MoF. The sum of **Le 6.0bln** as stated on 2021 Appropriation Bill awaits approval for the year in question. According the Vote Controller, the **50%** cut in budget would affect human capital development, and robust promotion and marketing to attract bigger international companies.

During scrutiny, the Committee observed the following:

- there was no breakdown of the huge figures on purchase of equipment and office furniture for 2019 and 2020 FYs. Thus, the Committee requested for detailed breakdown which were later submitted.
- Huge expenditure on seminars and conferences during the COVID 19 period. The Vote controller said they made trips to the U.K and Nigeria to engage companies to come to Sierra Leone.

- the Directorate has moved to its new building at Kingtom, but had not received any certificate of completion and handing over as the projects are ongoing.

For efficient and timely collection of revenue from credible international oil companies, the Committee recommends the approval of Le 6.0bln as stated in the Appropriation Act.

VOTE 130 00 NATIONAL REVENUE AUTHORITY [NRA]

The National Revenue Authority (NRA) was established on the 13th September 2002 through an Act of Parliament called the National Revenue Authority Act, 2002 (Act No-11). Prior to the establishment of the NRA, government revenue collection was fragmented and undertaken by the then Customs and Excise Department, Income Tax Department, Government Gold and Diamond Office and several other MDAs. One of the most outstanding reforms in the Sierra Leone Tax System was the bringing together of these revenue collecting agencies under the umbrella of the National Revenue Authority. The NRA has since played a vital role in formulating and implementing tax reforms that have resulted in increased revenue mobilization and trade facilitation.

The revenue target for the financial year 2019 domestic revenue target is **Le 5.3 Trillion** and actual domestic revenue collected amounted to **Le 5.4 Trillion**, resulting to a variance of **Le 49.35bln [9%]** above the target. For the F.Y 2020 the revised revenue target is **Le 5.3 trillion** and actual revenue collected up to 30th September,2020 amounted to **Le 3.99 trillion**, resulting in a decrease of **Le 1.4 trillion**. From the questionnaire, the reasons for exceeding revenue target in 2019, up to the end of first quarter of 2020, were to be connected to continuation of garnishee enforcement measure in quarter (1) of 2020 before the Korona pandemic, payment of licensing fees by existing and new mining companies. Close collaboration with TSA and MDAs involved in revenue mobilization, full year effect of the government takeover of the collection of cargo tracking fees, recovery of Imports Excise arrears, the full implementation of the 2018 Finance Act, use of Moral Suasion techniques during the COVID -19 period and regular revenue monitoring meetings on revenue collection and performance. In order to scale up domestic revenue mobilization, the NRA

recommended for inclusion of the Duty Waiver in the Finance Act of 2016 to be part of the Treasury Single Account [TSA] Agency.

In 2020 FY, the Authority received a total of **Le 155,990,885,309** and was allocated **Le 151,023,220,680**. The Authority's actual expenditure on Six [6] key deliverables amounted to **Le 156,667,444,680.05**. For the F.Y 2020 Parliament approved **Le 209,839,745,309.60** and was allocated **Le 111,450,000,000.60**. As at end of third quarter, the Authority expended a total of **Le 131,819,055,665.97** on Six [6] Key deliverables which include Capacity building for staff, administrative cost, revenue systems reforms implementation, closing of leakages, capital expenditure (building) and expanding tax base.

For 2021 FY, the NRA made original budget submission of budget of **Le 214.3** and the sum of **Le 188,737,414,800** as stated on the 2021 Appropriation Bill will be approved for the Authority, for its proposed activities. Revenue target for the financial year 2021 is estimated to be **Le 6,507 trillion**, of which **3%** will be retained by the Authority from actual revenue collected as provided by law. According to the Deputy Vote controller, the major anticipated effect of the 2021 budget slash will be the split and restriction of the 3% commission into recurrent [**2%**] and capital [1%]. In the F.Y 2020, recurrent cost is running at **72%** mainly on staff with little or no room for efficiency savings. In this circumstance, the NRA will be restrained and force to compromise by using the 1% to meet other operational costs.

The Committee commended the Authority for the proactive measures put in place to collect revenue and encouraged the government and other partners for more support so as to allow the Authority surmount its numerous challenges and raise the much need revenue for the state in 2021 FY.

In view of the above, the Committee recommends the approval of the Le 188,737,414,300 FY 2021 for the Authority.

VOTE 106 00 OFFICE OF THE CHIEF MINISTER

The Office of the Chief Minister, was established in 2018 headed by the Chief Minister, appointed by the President is to coordinate the operations of all ministries in the Government of Sierra Leone. The incumbent works under the direction of the President to handle the daily operations of the government, including oversight and monitoring. They oversee the implementation of the government's goals and priorities across all ministries, departments and agencies.

The Committee observed that the Permanent Secretary [PS] attached to the Office of the Chief Minister is also the Vote Controller for the Offices of the Presidential Infrastructure Initiative, the Directorate of Science, Technology & Innovation [DSTI], Governance Advisory Unit, Directorate of Service Delivery, Communications Unit and therefore accounts for all the Six [6] votes.

VOTE 106 00: OFFICE OF PRESIDENTIAL INFRASTRUCTURE INITIATIVE [OPII]

Irrespective of region and political orientation, the office was set up to rebrand and bring transformative infrastructural projects to the country. The Office of the Presidential Infrastructure Initiative [OPII] has identified a number of short, medium and long-term priority infrastructure projects.

The OPII sits in the Office of the President and execute its functions through the Office of the Chief Minister. Its mandate is to use science, technology and innovation to support the Government of Sierra Leone to deliver on its national development plan effectively and efficiently; and to help transform Sierra Leone into an innovative and entrepreneurship hub.

The approved budget for the Office of the Chief Minister for FY 2019 was **Le 10,863,090,600** and **Le 12,670,375,200** for FY 2020. The Office however received the sums of **Le 11,499,387,882** in 2019 and **Le 10,240,064,002** as at September, 2020.

For 2021 FY, out of a budget ceiling of **Le 13.9 billion** for the six [6] offices, the Office of the Chief Minister made an original budget submission of **Le 23.06bln**, from which a total of **Le 6.1bln** as stated on the 2021 Appropriation Bill awaits for approval for the Six (6) offices.

From the review of the filled questionnaire, the following were observed:

- Development Programme for National Peace and Cohesion was utilised mainly on consultancy services;
- the Permanent Secretary reported to have inherited scraped and old vehicles with the one assigned to the Chief Minister being the only new vehicle. The Office e spent over **Le 16mln** on vehicle maintenance; and
- a greater portion of the allocations for the Six [6] offices was spent on operational expenditures like repairs and maintenance of vehicles and local and international travelling, etc.

Considering the critical role of the Office of Chief Minister, the Committee recommends a supplementary budget allocation, while the parliamentary Committee on Finance probes into the Office's 2020 expenditure.

132- 00 ACCOUNTANT GENERAL'S DEPARTMENT

Mr Chairman, Honourable Members, the Accountant-General's Department is headed by the Accountant-General who is the Chief Accounting Officer of the Government. The Department's vision is to develop quality accounting class and the promotion of efficient accounting system with the budgetary agencies, compelling timely, accurate and comprehensive public accounts. Its mission is to receive all public moneys payable into the consolidated fund, provide custody of such moneys, management and control of public sector finances and keeping and publishing public accounts as required by law.

In 2020, Parliament approved a budget of **Le 35,020,400,000 and Le 33,680,883,292** was allocated by the MoF. The Committee noted that the Department did not receive any additional funds from donors. As at 30th September, 2020, the Department actual expenditure on six (6) deliverables, totalling **Le 7,120,914,636**. Responding to the decrease in expenditure as compared to the allocation, the Accountant General told the Committee his department is due to incur huge costs on

development and recurrent expenditure by the end of 202. Domestic capital expenditure projects amounted to **Le 10,034,210,000**, for the supply, installation, configuration and testing of ICT infrastructure, equipment and software to meet Tier 111 Data Centre Standard at the Ministry of Finance.

For 2021 FY, with no ceiling the Department's original budget submission of **Le 46,813,733,508** and the sum of **Le 25,000,000,000** is to be approved by Parliament.

In light of the above, the Committee viewed the Department's allocation as adequate and therefore recommends its approval.

VOTE 110-17 PUBLIC SECTOR REFORM UNIT [PSRU]

Mr Chairman, Honourable Members, the PSRU is charged with the responsibility to provide leadership, co-ordination and strategic guidance in the design, implementation and monitoring of Public Sector Reform Programmes. Therefore, the PSRU's vision is a Public Service that works for all, in support of national development, and a mission to create a lean, performance-oriented, highly motivated, modern and efficient Public Service that delivers high quality services to the people of Sierra Leone in a timely and cost-effective manner. It ensures great collaboration and communication with key reform 'Champions', including the Secretary to the President, the Public Service Commission, HRMO, MoF, Cabinet Secretariat, Office of the Chief Minister, ACC, Audit Service Sierra Leone etcetera. The Unit also looks into the Pay Reform – reviewing of staffing in sub-vented Agencies, improvement in systems, processes and tools for improved service delivery and capacity building.

Mr Chairman, Honourable Members, For FY 2019, the PSRU was allocated with of **Le 1,425,763,811**. Actual amount received was **Le 1,425,763,811** from Government Regular budget, **Le 2,308,900,490** in respect of the WCC. The total expenditure amounted to **Le 3,978,382,896** on five [5] desirables.

In 2020 FY, the SPRU had an opening bank balance of **Le 489,563,058.30**, and was allocated the sum of **Le 910,800,000** out of approved amount of **Le 1,221,796,400**

for both recurrent and development expenditures. As at 30th September, 2020, the Unit has only received from GoSL regular budget, a total of **Le 1,425,763,811** for quarters 1 to 3. Total expenditure on five (5) deliverables as at period stood at **Le 978,362,805** with a balance of **Le 417,788,695.75** reported to be in their bank account.

The PSRU is facilitating the establishment of the Wages and Salaries Compensation Commission [WCC], to address disparities in pay and remuneration and to streamline the multiple pension system. Donor funding in support of this project is **\$ 97,125,000** for consultancy contract fees and **Le 2.3bln** for administrative support [including reimbursable payment].

For 2021 FY, the PSRU made an original budget submission of **Le 2.5bln**, but was allocated the sum of **Le 1.0bln**. According to the Director, the decrease would affect effective coordination and management of its programmes, strategic and structural alignment of MDAs, capacity building of staff and other operational costs.

During scrutiny, the Committee observed that the PSRU had extra budgetary expenditure Le 2.3bln for the F.Ys 2019 and 2020 without approval by Parliament. Responding to the allegation, the Director of the Unit said the said amount was provided for the Wages and Compensation Commission [WCC] project funded by the GoSL and such transfer was made to the Unit by the Ministry of Finance. To this end the Committee requested for documentation regarding such transfer, which were later presented. The Committee recommends that extra budgetary expenditures should be approved before spending and further recommends the approval of the Unit's allocated amount.

VOTE 112-00 OFFICE OF THE VICE PRESIDENT

Mr Chairman, Honourable Members, to ensure good governance and increase the efficiency of the government, the Office of the Vice President has been conducting Oversight activities, supervising, monitoring and coordinating the Ministries, Departments and Agencies [MDAs]. This Office has been operating on two programmes. Programme I focuses on Administration and Programme II centers on the Vice President's Security, travelling and services.

In 2020 FY, the Office made a budget submission of **Le 23,630,631,300** and was allocated same. As at 30th September, 2020 the amounts received is **Le 10,299,224,851** which was expended on policy formulation and support services, projects monitoring and stakeholders' engagements.

For 2021 FY, the VP's Office made budget submission of **Le 43,020,000,000**, but the **Le 13,712,035,000** as stated in the Appropriation Bill awaits approval by Parliament. The Committee viewed this allocation as inadequate and therefore recommends a supplementary budget.

VOTE 110-00 OFFICE OF THE SECRETARY TO THE PRESIDENT

Mr Chairman, Honourable Members, to ensure good governance and increase the efficiency of the government, the Office of the Secretary to the President has been conducting Oversight activities, supervising, monitoring and coordinating the Ministries, Departments and Agencies (MDAs),

In 2020 FY, this Office was allocated **Le 34.9bln**, but the Office had however received **Le 40,674,000,000**. Actual expenditure up to end of the third quarter amounted **Le 34.6 billion**, on Vehicles maintenance , on fuel , local travelling, on overseas travelling, capacity building for staff, maintenance of wed site, meetings with development partners.

For 2021 FY, this Office was allocated the sum of **Le 30,000,000,000** for its activities.

The Committee viewed this allocation as adequate and therefore recommends its approval.

VOTE [139-00] THE NATIONAL COMMISSION FOR PRIVATISATION [NCP]

Mr Chairman, Hon. Members, the National Commission for Privatisation was created by an Act of Parliament in 2002 to take responsibility for the reform and divestiture of non-performing public enterprises. The object for which the Commission is established is to serve as the policy and decision-making body for the divestiture and reform process of public enterprises.

In 2020 FY, the NCP is one of the biggest revenue collection MDAs and in light of that, its revenue target for FY 2020 was **USD \$ 9,363,825.00**. Impressively, it collected revenue of **USD \$ 10,554,806.62**, from Bollore's Container Terminal Concession, **\$ 500,000** from Freetown Terminal Break Bulk Licensing Agreement and Cargo Tracking Note Project for which the Committee commended the NCP. Stating the reason[s] for collecting revenue more than the target set, the Executive Secretary informed the Committee that when she took over, she ensured that TPMS which had owed Government huge sums of money settles its debt obligation and this increases the revenue collection.

For FY 2021 FY, the Commission's budget submission was **Le 2,371,000,000**, but was allocated the sum of **Le 2,000,000,000**, which the Committee viewed as fairly adequate.

The Committee observed that the Commission faced challenges relating to the payment of salaries and operational costs by the Sierra Leone postal services [SALPOST].

In view of the above, the Committee recommends that:

- **Government takes over the payment of salaries of SALPOST staff since SALPOST is not generating revenue, coupled with frequent industrial strikes;**
- **the Commission should start using its official email for all official correspondences;**
- **the Account/Financial Statements are prepared in Leones instead of USD;**
- **the Commission should also recruit additional staff to effectively run its affairs; and**
- **the Le 2,000,000,000 allocation be approved by this Honourable House.**

VOTE [105-00]: MINISTRY OF POLITICAL AND PUBLIC AFFAIR

Mr Chairman, Honourable Members, the Ministry of Political and Public Affairs was created to coordinate various aspirations of the diverse political groups in the country. As a component in the governance structure of the state, one of its mandates is to link-up with the diaspora community in order to tap from their experiences and skills for the

socio-economic development of the country. In addition, it also fosters collaborative efforts between and amongst government institutions.

Mr Chairman, Honourable Members, the Ministry is not a revenue generating Institution but reported to have received donor support from UNDP, Irish Aid and Rokel Commercial Bank to undertake key activities.

For FY 2019, the Ministry made an original budget submission of **Le 2, 223, 700, 000.00** and was approved with the sum of **Le 1, 506, 600, 000.00**. The Ministry received **Le 725,500,000.00** from GoSL regular budget for 1st and 3rd quarter, rollover of **Le 415, 593, 827.50**, donor fund of **Le 1,243,305,000.00** and other source of revenue of **Le 6,707,850,000.00** making a grand total of **Le 9,092,248,827.00** for the year under review. The Ministry expended a total of **Le 8,676,655,000.00** including donor fund and other source of revenue. The balance of **Le 62,000,000.00** was reported to be in its bank account.

The donor fund and other sources of revenue were utilized as follow:

- Other source of revenue of **Le 2, 300, 000,000.00** was used for Bintumani 111 Conference [quarter 2] and **Le 4,407,850,000.00** was for Presidential Working visit to Port Loko, Kambia, Kabala, Falaba, Moyamba, Pujehun, and Bonthe [quarter 4].
- Donation/Grant/Loan of **Le 993, 750, 000.00** was also used for Bintumani 111 Conference from **UNDP** and **Le 5,000,000.00** from **Rokel Commercial Bank** (quarter 2) and **Le 138,825,000.00** was used for International Democracy Day Symposium from **UNDP** and **Le 105,730,000.000.00** from **IRISH AID** (quarter 3).

In FY 2020, this Ministry submitted an original budget of **Le 1,581,800,000.00** and was however approved with **Le 1, 594,500,000.00** slightly above its original submission. The Ministry received the sum of **Le 746,400,000.00** from GoSL regular budget for 2nd and 3rd quarters.

In FY 2021, this Ministry submitted an original budget of **Le 6,634,800,000.00** to the Ministry of Finance and was however approved with **Le 2, 423, 561, 800.00** as listed in the Appropriation Act of 2021, which is far below its original budget submission. The Committee observed that there was a huge decrease in their original budget submission which, according to the Permanent Secretary, would undermine the Ministry, in the accomplishment of the wide range and cross cutting programmes they have outlined as their 2021 deliverables as stipulated in their Medium Term Development Programme MTNDP.

The Committee, therefore, recommends that the Ministry of Finance should increase the allocation of the Ministry in order to impact meaningfully on the implementation of the MTNDP and Awareness raising programmes in the area of promoting citizens' engagement, social mobilization, civic and voter education and inclusive governance in the Country.

VOTE [131- 00]: REVENUE APPELLATE BOARD

Mr Chairman, Honourable Members, the above mentioned Commission is mandated to serve, among other things, as the first ever level administrative appeal body under the provisions of the Income Tax Act, 2000 and the Goods and Services Tax Act, 2009. The Income Tax Act, 2000, empowers the Commission to hear and determined appeals from tax payers and make orders such as reducing or remitting assessments for reconsideration by the National Revenue Authority [NRA].

In 2020 FY, Parliament approved the sum of **Le 802,527,200**. Of this allocation, the Commission received **Le 311,400,000** which was expended on administrative costs, travelling, etc.

For 2021 FY, the Commission submitted a budget of **Le 2, 971, 000, 000.00**, but was allocated the sum of thorough **Le 932,001,100**. The Committee observed that the decrease in the Commission's original budget submission, would affect PR Department and operational costs.

In view of the above, the Committee recommends that the parliamentary Committee on Finance looks thoroughly into the operations of this Board.

VOTE [110-11]: POLITICAL PARTIES REGISTRATION COMMISSION

Mr Chairman, Honourable Members, the Political Parties Registration Commission was created by an Act of Parliament in 2002. The Political Parties Act, 2002, mandated the Commission to register and regulate the conduct of political parties in accordance with Sections 34 and 35 of the Constitution and to provide for other related matters.

Mr Chairman, Hon. Members, for the FY 2019 the Commission submitted a budget of **Le 3, 440, 300,000.00** slightly above its budget ceiling of **Le 3,173,800,000.00**.

In FY 2020, the PPRC made a budget submission of **Le 3,440,300,000.00** above its budget ceiling of **Le 1,265,800,000.00**. The actual allocation made to the Commission was **Le 1, 612,218,300.00** as stated on the Appropriation Bill. The PPRC received **Le 733,935,466.00** from GoSL regular budget for quarters 1 and 3 and a rollover of **Le 34,654,959.27** which brought the total amount received by the Commission to **Le 768,590,425.00**; less total expenditure of **Le 421,647,290.00** is equal to a balance of **Le 346,943,135.27** that is reflected in the bank account of the Commission.

For the FY 2021, the PPRC made a budget submission of **Le 4,148,200,000.00**. The actual allocation made to the Commission was **Le 2, 000,000,000.00** as stated on the Appropriation Bill. The Committee observed that there was a huge decrease in the Commission's original budget submission, which according to the Acting Registrar will affect the following programmes:

- a. Political Education;
- b. Bi-weekly Multi-Party District Forum;
- c. Political Party Capacity Building Programmes;
- d. Staff Training and Capacity building Programmes; and
- e. Commission's Operational Cost.

VOTE 305 00 MINISTRY OF SOCIAL WELFARE

Mr Chairman, Honourable Members, the Vision and Mission of this Ministry among other things, is to "protect and promote the rights of women, children, elderly, people with disabilities and other marginalized groups through development, review, and implementation and monitoring of favourable laws and policies.

The Ministry in 2019 was separated into two the Ministry of Social Welfare and the Ministry of Children's affairs. Over the years, the government has made numerous efforts to develop and enact a range of laws, policies and strategies at the National level and International level to tackle gender inequality and discrimination. This included the passage of the three "Gender Justice Laws" which respectively addressed domestic violence, improve women's access to land through inheritance, and strengthen women's rights in marriage and divorce through a registration process.

Consistent with its mission and vision, the Ministry has over the years made strides to achieve several objectives including, but not limited to, the review of the National Gender Strategic Plan, formulation of the Gender Equality and Women's Empowerment Policy, provide capacity building support.

For the FY 2020, Parliament approved the sum of Le **17,298,903,100**, out of a submitted budget of **Le 48,625,300,000.00**. however, the Ministry received from Government regular budget for Q1,2&3 a total of **Le 2,526,275,717** and also received from donations /grants **Le 351,785,000** making grand total of **Le 2,878,060,717**.

The Ministry expended from Government allocations (including supplementary budgets] for Q1, 2, 3 the sum of **Le 2,526,275,717** and from donations/grants Q 1&2 **Le 351,785,000**.

For FY-2021, the Ministry made an original budget submission to the MoF the sum of Le **49,286,500,000.00** but the sum of **Le 12,769,561,700** as stated on the 2021 Appropriation awaits Parliament's approval.

During scrutiny, the Committee observed the following:

- Late disbursement of quarterly funds to the Ministry for implement programs

- Inadequate funds released by Ministry of Finance;
- Shortage of manpower in the Ministry as there has been no recruitment process over years;
- acute shortage of vehicles and bikes for the Ministry' operations; and
- Inadequate office space as the administration building of the Ministry burnt down years ago.
- **Ministry of Finance to provide allocations on timely basis to prevent delay in programs implementation**
- **Consideration for supplementary budget allocation in 2021.**
- **The Ministry to submit recruitment proposal of Key staff to HEMO .for the attention of Min. of Finance in 2021.**
- **Provision be made for the procurement of vehicles and bikes.**
- **Ministry Social Welfare to discontinue spending huge sums of money only on designing policies, rather spending on tangible projects.**
- **Plans from GoSL and Donor Partners to construct building for the Ministry.**

VOTE [305 – 01] NATIONAL COMMISSION FOR PERSONS WITH DISABILITIES

Mr Chairman, Honourable Members, the National Commission for Persons with Disabilities was established by an Act of Parliament in 2011 with the core mandate to:

- formulate and develop measures in collaboration with the Ministry of Social Welfare, designed to achieve equal opportunities for persons with disability;
- cooperate with Government during every national census to ensure that accurate figures of persons with disabilities are obtained in the country;
- recommend measures to prevent discrimination against persons with disabilities;
- inquire into its own on complaint by any person, any allegation of discrimination against a person with disability;
- support and secure the rehabilitation of persons with disabilities within their own communities; and

- register and main a database of persons with disabilities and a database of institutions, organisations and associations, both public and private that provide services for the rehabilitation and welfare of persons with disabilities.

Mr Chairman, Honourable Members, **for the F.Y 2019** Q 1,2,3&4 the Commission received from government regular budget **Le 1,603,200,000**, and from donations/grants received in Q1 **Le 50,050,000**.The Ministry expended for FY 2019 for Q1,2,3 &4 **Le 1,378,331,04** and also expended from donations/grants **Le 50,050,000.00**.

For FY 2020, Parliament approved **Le 2,058,189,000** for the Commission, out of original budget submitted of **Le 3,500,000,000** and the sum of **Le 1,482,000,000** was allocated. The Commission actually received from government regular budget **Le 1, 161,400,000** but expended **Le 1, 355, 389, 462,44** on key deliverables which include:

- Administrative cost
- Provision of livelihood supports and start-up kits to Persons with Disability (PWD);
- Increase public awareness on the Provisions of Persons with disability Act; and
- Monitor and evaluate institutions/NGOs providing services for PWDs.

For 2021 FY, the Commission's original budget submission to MoF was **Le10.3bln** but the sum of **Le 2,390,242,400**, as stated on the Appropriation Bill awaits Parliament's approval.

The Commission informed the Committee that the slash in budget will affect implementation of the under listed key deliverable for FY 2021:

- Life skills and livelihood empowerment
- Enforcement of Compliance with Public Infrastructure accessibility Legislation and Policies
- Research, Monitoring and Evaluation of Disability issues
- Outreach to communities/institutions to increase awareness on inclusion and popularization on PWD Act of 2011 and;
- Increase staff strength and institutional capacity.

KEY FINDINGS

- Inadequate staff and lack of logistics support E.g. vehicles
- Inadequate knowledge on disability issues by the populace, hence the persistence of negative attitude towards persons with Disability
- Uncoordinated inter-sectorial collaboration with institutions, agencies working with and for Persons with Disabilities
- Limited recognition of efforts of the Commission
- Lack of government policies to support the Commission's effective implementation of the PWDs Act 2011
- Lack of disability Units in MDAs to implement provisions of the Disability Act of 2011
- High poverty rate amongst persons with disability
- Little or inadequate support from development partners and;
- Inadequate funds to respond to the request and issues affecting persons with disabilities across the country.

The Committee recommends that;

- Governments should provide buses, buildings, motor parks that are disability friendly.
- Establish disability Unit in some MDAs to implement Disability Acts of 2011
- Increase funding support and facilities to reduce poverty among PWD
- The Commission to work in close collaboration with the Ministry of Social Welfare
- To have an in-house procurement officer and the effort of the Commission should be recognised
- Timely release of allocation to the Commission.

CONCLUSION

Mr Chairman, Honourable Members, pursuant to Section 111 Sub-section [3]1 and S.O. 66[1&2], the Committee on Finance unanimously recommends that the entire budget Heads, including the Sub-Heads listed below, stand part of the schedule and that the recommendations contained therein be approved in order to enhance effective service delivery to the nation.

Table 1: MDAs Account Heads and their Allocations for 2021

Vote	Div.	Vote Description	Amount [Le]
304	00	Ministry of Health and Sanitation [MOHS]	55,792,243,800
345	00	Pharmacy Board Services	4,000,000,000
314	00	National HIV and Aids Commission	2,000,000,000
307	00	National Medical Supply Agency	64,780,989,400
309	00	Medical and Dental Council of Sierra Leone	628,350,100
311	00	Sierra Leone Health Service Commission	1,200,824,900
		Teaching Hospital Complex Administration	2,000,000,000
201	00	Ministry of Defence	108,899,670,000
210	00	Office of National Security [ONS]	7,501,335,100
209	00	Central Intelligence And Security Unit	8,201,835,500
108	00	Sierra Leone Commission on Small Arms	1,000,000,000
303	00	Ministry of Tourism & Cultural Affairs	3,576,125,000
405	00	National Tourist Board [NTB]	4,908,235,200
405	01	Monuments and Relics Commission	2,607,500,000
409	05	Sierra Leone Produce Monitoring Board [SLPBM]	1,500,000,000
421	00	Small Medium Enterprises Development Agency	1,671,390,200
423	00	Sierra Leone Petroleum Regulatory Agency [SLPRA]	12,967,538,300
308	00	National Commission for Social Action [NaCSA]	2,880,148,300
129	00	Ministry of Finance	62,131,477,533
424	00	Sierra Leone Petroleum Directorate	6,000,000,000
130	00	National Revenue Authority	199,733,414,800
106	00	Office of the Chief Minister	7,772,272,100
106	01	Office of Presidential Infrastructure Initiative [OPII]	1,224,872,300
132	00	Accountant General's Department	25,000,000,000
110	17	Public Sector Reform Unit [PSRU]	1,000,000,000
112	00	Office of the Vice President	13,712,035,000
110	00	Office of the Secretary to the President	30,000,000,000
139	00	National Commission for Privatisation [NCP]	2,000,000,000

105	00	Ministry of Political and Public Affairs	2,423,561,800
131	00	Revenue Appellate Board	932,001,100
110	11	Political Parties Registration Commission	2,000,000,000
305	00	Ministry of Social Welfare	12,769,561,700
305	01	National Commission for Persons with Disability	2,390,242.400