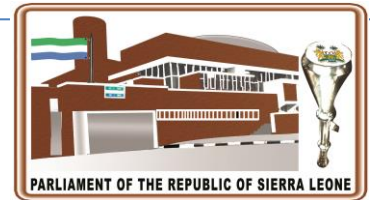




**SIERRA LEONE HOUSE OF
PARLIAMENT**



**FIRST SESSION OF THE FIFTH PARLIAMENT OF THE SECOND
REPUBLIC OF SIERRA LEONE**

**REPORT OF THE SUB APPROPRIATION OF THE COMMITTEE OF
SUPPLY ON THE APPROPRIATION BILL OF 2019**

COMMITTEE SIX (6)

SUBMITTED BY

**HON. SALLIEU OSMAN SESAY
CHAIRMAN**

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INTRODUCTION

Mr. Chairman, Honourable Members, pursuant to Section 111, Sub-section 3 and Section 112, Sub-section 6 of the 1991 Constitution of Sierra Leone, Act No. 6 of 1991 and Standing Orders (S.O.) 64(3), Parliament committed the examination of the under-mentioned budgetary heads of the Bill entitled "the Appropriation Act 2019", to the Appropriation Sub-Committee Six (6). In line with Standing Order 66(1), this Committee was charged with the responsibility of working together with the Vote Controllers and the Accountants of the Ministries, Departments and Agencies (MDAs) stated below, and to carefully scrutinize the budgets allocated to them in 2018 in order to ascertain whether these funds were judiciously expended and to justify their submissions of 2019 budgets in accordance with their work plans presented to the Committee. The Committee started hearings on Wednesday, 21st and ended on Tuesday 27th November, 2018 at the Upper Gallery of Parliament Building.

The proposed 2019 budget estimates for the various Heads and Sub-heads under review are as follow:

MDAs ACCOUNTS HEADS (INCLUDING SUB-HEADS) FOR 2019			
Vote	Division	Vote Description	Total Sum Voted (Le)
420	00	Sierra Leone Environment Protection Agency	15,154,178,800
306	00	Ministry of Lands, Housing & the Environment	5,490,239,100
410	00	National Protected Area Authority	1,436,695,000
110	11	Political Parties Registration Commission	1,205,530,200
110	12	Law Reform Commission	490,180,100
110	17	Public Sector Reform Unit (PSRU)	1,893,718,000
134	00	National Electoral Commission	18,000,000,000
401	00	Ministry of Agriculture & Food Security	101,423,005,600
345	00	Pharmacy Board Services	6,379,180,500
139	00	National Commission for Privatisation	2,032,137,000
142	00	National Public Procurement Authority	3,207,514,700
107	00	Ministry of Local Government and Rural Development	4,196,619,000
107	05	Provincial Secretary North/ West Port Loko	2,226,473,500
130	00	National Revenue Authority	98,000,000,000
402	00	Ministry of Fisheries & Marine Resources	26,801,224,900
145	00	Right to Information Commission	1,024,706,500
307	00	National Medical Supplies Agency	7,817,298,600
Water Project Various		Sierra Leone Water Company (SALWACO)	8,410,000,000
412	00	National Telecommunication Commission	59,397,288,700

423	00	Sierra Leone Petroleum Regulatory Agency	3,857,118,400
701	01	Waterloo Rural District Council	4,936,428,352
701	01	Bo City Council	2,482,682,981
701	01	Bo District Council	4,905,547,386

PROCEDURE

Mr. Chairman, Honourable Members, the Sub Appropriation Committee 6 followed the established procedure of scrutinizing heads of expenditure. The Committee sent out questionnaires to all the MDAs assigned to it, for detailed information relating to the 2017 and 2018 budgetary activities. Pursuant to S.O. 66(1), the Vote Controllers were summoned to come along with their financial documents pertaining to revenues and expenditures of their MDAs for examination, to ascertain the efficient and effective use of both human and financial resources, the constraints of the MDAs and the adequacy or otherwise of their financial allocations.

OBJECTIVES

Mr. Chairman, Honourable Members, in line with the provisions of S.O. 66(1), the Sub Appropriation Committee probed with the following objectives:

- The MDAs adherence to prudent public financial management regulations as means of enhancing accountability in the utilization of public resources allocated under the 2017 and 2018 budgets;
- The strength and weaknesses (if any) in the budget preparation and performance with the view of improving on the appropriation process;
- The challenges and constraints faced by the MDAs in executing their activities; and
- Whether budgetary resources were equitably distributed.

COMMITTEE MEMBERS

Mr. Chairman, Honourable Members, the Sub Appropriation Committee 6 comprised of the following Members:

1. Hon. Sallieu Osman Sesay – CHAIRMAN
2. Hon. Kemokoh Conteh – DEPUTY CHAIRMAN
3. Hon. Saidu Baba Kamara

4. Hon. Genewai Samuel Panda
5. Hon. Lolloh Emilia Tongi
6. Hon. Joseph Williams Lamin
7. Hon. Saa Paul Sam
8. Hon. Ariana Hariyatu Bangura
9. Hon. Momoh Bockarie -
10. Hon. P.C Bai Farama Tass Bubu Ngbak IV
11. Hon. Abdul Karim Kamara- (Const.069)
12. Hon. Osaio Alusine Kamara
13. Hon. Mario Foday Kamara
14. Hon. Abdul Karim Kamara (Const.59)
15. Hon. Musa Lahai
16. Hon. Alieu Manuel Koroma
17. Hon. Eskimo Momoh Mansaray
18. Hon. Mittia Alex Rogers
19. Hon. Foday Abubakara Sillah
20. Hon. P.C Sahr Youngai K. Mbriwa
21. Hon. Hajaratu Faith Samura
22. Hon. Samba Ahmed Turay

SUPPORT STAFF

1. Mr. Mahmoud Barrie – **Lead Clerk**
2. Ms. Christian Syl-Turay
3. Mr. James A. Kaikai
4. Sheku Lamin Turay (PR)
5. Patience Brown-Dawson
6. Isata Nima Bangura

GENERAL OBSERVATIONS AND FINDINGS

Mr. Chairman, Honourable Members, I wish to draw the attention of this House to the following general observations in respect of the MDAs and Local Councils that appeared before Sub Appropriation Committee 6.

- i. The Committee observed that most of the MDAs and Local Councils, have only received allocation for the 1st and 2nd quarters and those that have received for all the quarters for 2018 Financial Year (FY), received less than the amounts allocated. This cut in actual receipts by some MDAs and Local Councils negatively impacted their performance.

- ii. The Committee further observed that allocations to the MDAs and Local Councils for 2018 FY were not released on time. This has also negatively impacted their budgetary performance and similarly created huge, outstanding public debts for some MDAs. This also affected the administrative activities and development projects of the MDAs and Local Councils.
- iii. The frequent transfer of Finance officers and Vote Controllers in most MDAs had adversely affected the budget process. The newly assigned Finance Officers and Vote Controllers could not accurately respond to the Committee's queries.
- iv. Documents submitted by some MDAs were haphazard and full of mistakes, as if some of these MDAs did not have time to correctly supply information needed on the questionnaire.
- v. Except for some consideration for the current economic situation, the Committee viewed the allocations to some MDAs and Locals for 2019 FY as inadequate.
- vi. The delay to release allocations resulted in unfinished activities and projects that are rollover to the current F.Y. These rollover expenditures were not properly defended by some Vote Controllers and could also be a recipe for corrupt practices.

SPECIFIC OBSERVATIONS AND FINDINGS

Mr. Chairman, Honourable Members, below are the specific observations and findings on the MDAs and Local Councils that were assigned to Committee 6 for scrutiny of their budget allocations:

VOTE 420-00: SIERRA LEONE ENVIRONMENTAL PROTECTION AGENCY (EPA-SL)

Mr. Chairman, Honourable Members, the Sierra Leone Environment Protection Agency was established by an Act of Parliament in 2008 as a body corporate to provide for the effective protection and management of the environment and other related matters. The broad mandate of the Agency is to oversee, coordinate, monitor and regulate all environment issues in order to promote effective and sustainable environmental development in the country.

Mr. Chairman, Honourable Members, with no budget ceiling for FY 2018, the Environmental protection Agency submitted a budget to the tune of Le 16,302,800,000.00 to the Ministry of Finance (MoF) and received no allocation during the first quarter until after the Executive Order #1 on the 9th April, 2018 when all bank balances were closed and transferred to the Treasury Single Account (TSA) at the Central Bank. Thereafter a grand total of Le 22,211,054,798 for quarters 2 to 4 was allocated. The Agency had a rollover of Le 5,651,427,000 from 2017, received a supplementary budget of Le 8,950,755,311 as at 30th September, 2018, donor funding received amounted to Le 2,207,806,929 and Le 14,707,369,000 was generated from other sources like licenses, fees, permit and monitoring, making a grand total of Le 31,517,358,240.

However, EPA incurred a total expenditure amounting to Le 15,011,934,000 on the following sub-heads:

- Staff cost including training Le 9,259,853,000
- Administrative Expenses Le 2,659,756,000
- Board Expenses Le 155,133,000
- Environmental Project Exp. Le 2,937,192,000
- Office Equipment Le 21,450,000

Mr. Chairman, Honourable Members, Section 20(b & c) of the EPA Act No.44 of 2008 allows the Agency to expend or finance their activities with funds consisting of:-

- Monies generated by the Agency in the course of its activities and
- Gifts or grants from donors.

During the budget scrutiny, the Committee observed that EPA has complied with Section 47 (1) of the Public Financial Management (PFM) Act of 2016 and has made first payment of over Le 17,000,000,000 as at September, 2018 into the **Treasury Single Account (TSA)**

Mr. Chairman, Hon. Members the Agency set a revenue target of Le 28,684, 264,500 but actually generated the sum of Le 15,929,167,000. The reason for revenue shortfall according to the Vote Controller was the increase in compliance with the provisions of the Act especially in line with EIA process. However revenue target for 2019 is set at Le 39.2 billion

Mr. Chairman, Honourable Members, for FY 2019, the Environment Protection Agency made a budget submission to the tune of Le 19,383,200,000 within its budget ceiling. The EPA was allocated the sum of Le 15,154,178,800 as listed in the Appropriation Act of 2019.

Mr. Chairman, Honourable Members, the Committee was satisfied with the overall activities of the Agency more especially in the area contributing to the TSA and recommends approval of its allocation.

VOTE 306-00 : MINISTRY OF LANDS, COUNTRY PLANNING AND THE ENVIRONMENT

Mr. Chairman, Honourable Members, the Ministry of Lands, Country Planning and the Environment as contained in the Gazette No.21 of 30th April 2008, is mandated to develop the appropriate policies and programmes for land management, country planning and the environment under the following headings:-

- Land and Land Tenure
- Surveys, mapping and triangulations
- Relationships with the Directorate of Overseas Geodetic and Topographical Surveys and other relevant international organizations.
- Enforcement of Planning & Building Controls
- Demolition of unauthorized structures
- Development of National Environment Policy
- Protection of the environment in collaboration with other relevant MDAs
- Collaboration with National and International Organizations and institutions

Mr. Chairman, Honourable Members, for the FY 2018, the Ministry of Lands Country Planning and the Environment, made a budget submission of Le 4,399,400,000.00, same as its budget ceiling. The Ministry was allocated Le 3,293,700,000 for recurrent budget and Le 1,800,000,000 for Capital development budget with a sum total of Le 5,093,700,000 The Ministry actually received Le 1,100,886,016 for the 2nd and 3rd quarters from regular budget and Le 1,500,000,000 as supplementary for payment for land owing to families in Bo and Kenema. The Ministry also received Donor funding of Le 305,936,400 from UNCCD. The Donor Funding was expended on National reporting process to combat desertification. The Ministry expended funds received mostly on the following areas:

- Local and overseas travels, Office furniture and equipment; Vehicle maintenance;
- Building maintenance; Stationery; Local training; Office, general and running costs.

In FY 2019, the Ministry made a budget submission of Le 6,693,800,000 in line with its budget ceiling. The Ministry was allocated the sum of Le 5,490,239,100 and the Committee

considers the allocation as adequate. However, the Committee considers the allocation as adequate and recommends its approval.

VOTE 410-00 NATIONAL PROTECTED AREA AUTHORITY AND CONSERVATION TRUST FUND

Mr. Chairman, Honourable Members, the National Protected Area Authority (NPAA) and the National Conservation Trust Fund (NCTF) were established by an Act of Parliament in 2012, to provide oversight for National Parks and Protected Areas designated for conservation purposes, with the aim of protecting the forests, fauna and flora in their natural state. The Department was previously under the Ministry of Agriculture but due to its expanded network of Protected Areas (up to 15 natural protected areas nationwide) and against the backdrop of its role in fighting climate change, Government in its wisdom granted the Department an autonomous budget.

Mr. Chairman, Honourable Members, according to the NPAA Act, Section 21 (1) provided that the funds of the Trust Fund shall consist of-

- (a) Moneys appropriated by Parliament for the purposes of the Authority;
- (b) All moneys given to the Authority by way of gifts, endowments, bequest, grant or other contributions by persons and Organisations for the purposes of the Authority.

In light of the above provisions, it is clear that the National Conservation Trust Fund carries the Vote Head for budgetary allocation purposes and the NPAA implements all projects and activities of the Protected Area Management.

For 2018 FY, the NPAA made a budget submission of Le 3,308,300,000 slightly below its budget ceiling of Le 4,133,100,000. The Authority was however allocated Le 3,563,852,600.00 as listed in the Appropriation Act of 2018.

The Authority received Le 492,780,000 from GoSL regular budget, Le 417,200,000.00 as donor funding from UNDP and Le 43,682,980 from other sources like fees for licenses and research, making a grand total of Le 935,662,980. According to the Executive Director, the sum of Le 925,385,403.27 was expended and the balance of Le 10,277,576.73 was reported to be in their bank accounts. Donor funding was used for sustainable natural resource management and biodiversity within protected areas.

Mr. Chairman, Hon. Members, for FY 2018 the Committee ascertained that the Conservation Trust Fund had a rollover of Le 36,000,000 from 2017 and received the sum of Le 58,000,000 from GoSL regular budget, and expended Le 87,000,000. The balance of Le 7,003,000 was reported to be in its bank account. The NCTF had domestic debt of Le 45,000,000 owed for rent purposes.

For 2019 FY, the National Protected Area Authority made a budget submission of Le 9,350,100,000 in line with its ceiling. The Authority was allocated the sum of Le 1,436,695,000 as listed in the Appropriation Act of 2019.

The Committee recommends for both the Conservation Trust Fund and NPAA the following:

- To review the Wild Life and Conservation Act and that the Vote Head be given to the Conservation Trust Fund instead of the NPAA as it is written on 2019 Appropriation Bill.
- To enact legislation to give authority or power to NCTF and NPAA to generate local revenue.
- To increase their budget allocations and timely release of funds.

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 F.Y 2018 the Commission submitted a budget of Le 8,644,400,000.00 above its budget ceiling of Le 3,017,800,000.00.

The amount allocated to the PPRC for the Fiscal Year 2018 is presented in the table below.

QUARTER	AMOUNT(SLL)
1 ST	532,000,000
2 ND	87,748,850
3 RD	669,700,000
4 TH	Nil
TOTAL RECEIPT FY 2018	1,289,448,850

The amount actually received by the Commission is shown on the table below:

Quarter	Other Chargers	Salaries & Allowances	Donor – UNDP	Donor - WFD	Registration of Political Parties	Total
ROLLOVER FROM 2017						1,595,453,340
1 st	532,000,000				2,500,000	534,500,000
2 nd			1,548,859,135	8,000,000		1,556,859,135
3 rd	87,748,850					87,748,850
4 th						
TOTAL RECEIPT FY 2018	619,748,850		1,548,859,135	8,000,000	2,500,000	3,774,561,325

Mr. Chairman, Hon. Members the grand total received for 2018 including rollover from 2017 was Le 3,774,561,325; less total expenditure of Le 3,459,091,880 is equal to a balance of Le 315,469,455 that is reflected in the various bank account of the commission. Furthermore, the Commission had a total domestic debt of Le 144,679,666 including withholding taxes.

Mr. Chairman, Honourable Members, for the F.Y 2019, the PPRC made a budget submission of Le 3,440,300,000 as other charges and 7,487,678,452 as salary and allowances. The actual allocation made to the Commission was Le 1,205,530,200 as stated on the Appropriation Bill. The PPRC received Le 2,500,000 from registration which was paid to the Consolidated Fund. The Committee viewed this allocation to be adequate and recommends its approval.

VOTE 110-12: LAW REFORM COMMISSION.

Mr. Chairman, Honourable Members, the Law Reform Commission was established as an Agency of Government under the Law Reform Commission Decree in 1994 and as amended in 1999. The Commission has a statutory mandate to review the Laws of Sierra Leone for the purposes of the need for reform, consolidation and codification.

Mr. Chairman, Honourable Members, in the 2018 FY, the Commission's original budget submission was Le 1,151,500,000 for the recurrent expenditure and Le 410,000,000 for Capital Expenditure, which summed up to Le 1,561,500,000 above the budget ceiling of Le 820,700,000. However, the Commission was actually allocated Le 751,600,000 for the First and second quarters of 2018. The Committee observed that the Commission did not receive any allocation from the Government regular budget but however received Le 40,340,500

from Donor Funding, which was spent in respect of consultative meetings on the Draft Abolition of Child Marriage Bill.

Mr. Chairman, Honourable Members, for 2019 FY, this Commission made an original budget submission of Le 1,275,900,000 for Non interest recurrent expenditure and Le 700,000,000 for domestic capital expenditure, which summed up to Le 1,975,900,000. With a budget ceiling of Le 1,275,900,000, the Commission was allocated Le 490,180,100. The Committee viewed this allocation as inadequate and recommends a supplementary budget.

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.

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 and training.

Mr. Chairman, Honourable Members, For FY 2018, in line with its budget ceiling, the PSRU submitted an original budget of Le 1,236,100,000.00 to the Ministry of Finance and Le 612,400,000 was actually allocated.

The PSRU actually received Le 361,200,000 from Government Regular budget and Le 340,278,533 from the World Bank making a total of Le 701,478,533 and expended Le 449,443,000 with a balance of Le 252,035,533 is reported to be in their bank account. The Unit spent the above amount on the Pay and Performance Project (P & PP) and its related expenses.

Mr. Chairman, Honourable Members, for F.Y 2019, the SPRU made a budget submission of Le 1,369,700,000, in line with the its ceiling and was actually allocated Le 1,893,718,000.

Hence, the Committee considers the budgetary allocation to PSRU as adequate and recommends its approval.

VOTE 134-00 NATIONAL ELECTORAL COMMISSIONS (NEC)

Mr. Chairman, Honourable Members, Section 32(1) of the 1991 Constitution of Sierra Leone provides for the establishment of a neutral, impartial, independent and non-partisan Electoral Commission that is charged with the responsibility of organizing, conducting and supervising all public elections, referenda, registering of eligible voters, demarcation of constituency boundaries and making regulations for the efficient performance of its electoral functions.

In 2018 FY, the original budget submission of this Commission was Le 131,509,503,015 with a budget ceiling of Le 127,578,700,000 and was actually allocated Le 66,300,411,880 .The Commission had a rollover of Le 44,023,100,000 from 2017, received Le 33,950,000,000 from the Government regular budget, and Le 3,100,000 from other sources (i.e. bank interest) and Le 6,173,000,000 as donor funding, making a grand total Le 84,149,200,000.

The Committee observed that the Commission generated Le 4,452,500,000 as revenue raised from 'nomination fees; which, according to the Vote Controller, was paid to the National Revenue Authority (NRA). It was ascertained that total expenditure amounting to Le 83,036,000,000, excluding staff cost of Le 6,879,102,934.03, was spent as follows:

- Recurrent Cost and other programme expenditures Le 9,273,745,665.83
- Elections cost Le 73,762,362,916
- Technical assistance, report, and production of Constituencies and Ward Maps
- Regular National and District Boundary Delimitation, Monitoring Committee meetings to discuss the process and provide technical advice to NEC.
- Payment of polling and Data Centre staff

The balance of Le 1,113,000,000 is said to in the bank accounts.

Mr. Chairman, Hon. Members, for 2019 FY, this Commission submitted a budget of Le, 60,932,800,000 in line with its ceiling. The Actual allocation to the Commission was Le 18,000,000,000 for Recurrent & Programme Expenditure and Le 6,300,000,000 for Public Investment Programmes (PIP). The Committee observed a decrease of Le 36,632,800,000 which according to the Vote Controller will affect their activities.

However, the Committee viewed the 2019 FY budgetary allocation to this Commission as adequate and recommends its approval.

VOTE 401 00 MINISTRY OF AGRICULTURE AND FORESTRY.

Mr. Chairman, Hon. Members, the Ministry of Agriculture, Forestry and Food Security was established to formulate agricultural development policies, and advise the Government on such policies relating to its administration and management of the agricultural sector of Sierra Leone's economy.

Mr. Chairman, Hon. Members for the F.Y 2018, the Ministry of Agriculture and Forestry made a budget submission of Le 60,500,000,000 in line with its budget ceiling and was allocated with Le 10,056,815,996 but actually received Le 575,000,000 from regular budget and Le 126,064,949,334 from donor funding. The donor funds were mainly utilised on Agricultural Activities such as West Africa Agricultural Productivity Program (WAAP), Agriculture for Development Project (A4D), Rehabilitation and Community Improvement Programme (RCPRP), Rural Finance and Community Improvement Programme (RFCIP), Oil Palm Production.

Mr. Chairman, Hon. Members the Ministry expended a total of Le 133,844,804,345 on the following sub heads: general administration, production of cash crops, forestry conservation, agricultural engineering services, agric extension services etc.

Mr. Chairman, Hon. Members, the Ministry sets revenue targets of Le 23,078,853,900 and Le 564,372,500 for 2018 and 2019 FYs respectively and was able to collect a total Le 817,305,000 from the sale of tender documents, phytosanitary crops, livestock and forestry activities in 2018 FY. The Vote Controller informed the Committee that the reason for the revenue shortfall was Poor Sensitization of the Public on revenue collection.

The Vote Controller informed the Committee that revenue collected from timber logging is no paid to the Ministry but rather to a private agent

Mr. Chairman, Hon. Members for the F.Y 2019, the Ministry of Agriculture and Forestry made an initial budget submission of **Le 390,109,900,000** above its budget ceiling and has been allocated with **Le 101,423,005,600**, recording a decrease of **Le 288.7bln** as against its original budget submitted to Ministry of Finance. The Committee noted that the decrease in the budget submission will adversely affect their activities.

Mr. Chairman, Hon. Members, the Committee considered that agriculture as one of the priority areas of His Excellency the President, coupled with its potential employment of about 70% of the population, recommends an increase in the Ministry's allocation.

VOTE 345-00 PHARMACY BOARD SERVICES

Mr. Chairman, Honourable Members, the Pharmacy Board of Sierra Leone was established by the Pharmacy and Drugs Act of 2001 as a regulatory body to control the supply, manufacturing and transportation of drugs, including nutritional agents and cosmetics to enhance potency and quality assurance.

Mr. Chairman, Hon. Members for the F.Y 2018, the Pharmacy Board Services made a budget submission of Le 4,500,000,000 and was allocated Le 3,208,170,000. The Board actually received Le 1,845,370,000 for recurrent budget and Le 346,699,320 for salary, Board and taskforce members' allowance making a total of Le 2,192,069,320.

The total sum \$ 32,500 US Dollars and Le 235,000,000 was received from Donors which was spent for monitoring centre, vigiflow data base, internal audit inspectors and upgrading of existing laboratory structure. The Board also generated Le 3,802,038,403 above its target of Le 3,114,424,000 for which the Committee commended the Pharmacy Board.

However, the Board expended the sum of Le 3,136,834,833 for recurrent expenditure and Le 502,005,238 for allowance for Board and taskforce members.

Mr. Chairman, Hon. Members, for the F.Y 2019, the Pharmacy Board Services made a budget submission of Le 6,886,200,000, above its ceiling of Le 5,880,900,000 and was actually allocated Le 6,379,180,500. Revenue target for 2019 is Le 3,257,435,000. The Committee noted that Pharmacy Board Services has been added to MDAs paying funds in the Treasury Single Account and hence, it considers its allocation as adequate and recommends its approval.

VOTE 139-00 THE NATIONAL COMMISSION FOR PRIVATISATION (NCP)

Mr. Chairman, Honourable Members, the National Commission for Privatization (NCP) 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.

Mr. Chairman, Honourable Members, for the F.Y 2018, the NCP made budget submission of Le 1,324,929,450 to the Ministry of Finance and was allocated Le 2,711,095,300. The Commission actually received for quarters 1 & 3, Le 1,098,186,000 from regular budget and Le 6,651,091,828 from privatization receipt. In addition the NCP received a total of \$ 6,735,183 US Dollars above its revenue target of \$ 6,194,627 US Dollars from Bollore's Container Terminal Concession, Break Bulk Licensing Agreement and Cargo Tracking Note Project for which the Committee commended the NCP.

Furthermore, a transfer of Le 7,108,427,806 was made to the consolidated Revenue Fund and the amount of Le 1,033,984,417 was spent on other charges comprising of audit fees, fuel, office rent, staff medical, staff training and overseas travelling etc., for the FY 2018.

Mr. Chairman, Honourable Members, for the F.Y 2019, the Commission made a budget submission of Le 2,370,800,000 in line with its ceiling. The Commission was actually allocated Le 2,032,137,000 and revenue generation target is \$ 6,363,825 US Dollars. The Vote Controller intimated the Committee that the decrease in budget allocation will affect privatization activities. However, the Committee considers the allocation to the NCP as adequate and recommends its approval.

VOTE 142 00 NATIONAL PUBLIC PROCUREMENT AUTHORITY (NPPA)

Mr. Chairman, Honourable Members, the National Public Procurement Authority (NPPA) was established by an Act of Parliament in 2004 and was recently reviewed in 2016. The mandate of the Authority is to regulate and harmonise public procurement processes in the Public Service, to decentralise public procurement to procuring entities and to promote economic development by ensuring value for money in public expenditure.

Mr. Chairman, Hon. Members, for F.Y 2018, the Authority made a budget submission of Le 7,675,600,000.00, above its budget ceiling of Le 3,837,800,000 and was actual allocated Le 1,957,600,000.

The Authority has so far received the sum of Le 865,445,000.00 from GoSL regular budget, Le 107,111,968 as salary grant and Le 580,000,000 for building project and, it has expended the total of Le 1,222,787,542.47 with a balance of Le 329,769,422.53 reported to be in their bank account.

Mr. Chairman, Honourable Members, for 2019 FY, NPPA made an original budget submission of Le 4,252,400,000 to the Ministry of Finance, in line with its ceiling. The actual amount allocated was Le 3,207,514,700 below its submission

The Committee observed that there was a decrease in their original budget submission, which according to the Chief Executive Officer will affect their activities.

Hence the Committee therefore recommends a supplementary budget for this MDA.

VOTE 107:00 - MINISTRY OF LOCAL GOVERNMENT AND RURAL DEVELOPMENT

Mr. Chairman, Honourable Members, this Ministry is responsible for providing leadership, policy formulation, coordination and oversight of all 22 City and Local Councils and all 190 Chiefdoms Administrations, in order to ensure prudent local governance in the country.

Mr. Chairman, Honourable Members, for FY 2018, the Ministry made an original budget submission of Le 144,685,702,000 and was allocated Le 4,021,116,365. The Ministry had a rollover of Le 2,600,660 and received Le 4,021,116,365, making a grand total of Le 4,023,717,031. The Ministry expended a total of Le 3,060,456,250 mainly on recurrent expenditures such as office and general, local and overseas travelling, vehicle maintenance and fuel, with the balance reported to be in their bank account.

In F.Y 2019, this Ministry submitted an original budget of Le 6,197,000,000 in line with its budget ceiling to the Ministry of Finance, the Ministry was however allocated Le 4,196,619,000 below the budget submission.

The Committee recommends that a supplementary budget allocation be made to the Ministry.

VOTE 107-05 PROVINCIAL SECRETARY'S OFFICE NORTH/WEST PORT LOKO

Mr. Chairman, Honourable Members, the Provincial Secretary's Office (North/West) in Port Loko District, is the newly established region created by an Act of Parliament of the De-amalgamation.

For the F.Y 2018, this new Region was allocated a budget of Le 2,049,400,000 for the 3rd and 4th quarters but actually received Le 285,303,112.

The new region expended Le 275,303,000 mainly on Office and general expenses, office stationery, local travelling and the region is yet to have an office building for its activities.

For 2019 FY, this region made a budget submission of Le 2,374,100,000 in line with its budget ceiling but was allocated the sum of Le 2,226,473,500 by the Ministry of Finance.

The Committee viewed the allocation to this new Region as adequate and therefore recommends its approval and timely release of allocation.

VOTE 130-00 NATIONAL REVENUE AUTHORITY (NRA)

Mr. Chairman, Honourable Members, the 2002 National Revenue Authority (NRA) Act, gives the Authority the sole right to collect revenue on behalf of the Government of Sierra Leone. However, the Committee noted with regret that the policy of centralized revenue collection has not been fully achieved, as some other MDAs still collect and retain revenue independent of the NRA.

Mr. Chairman, Honourable Members, as part of the NRA collection mandate as spelt out in the 2002 Act, the Ministry of Finance is required to pay back to NRA 3% of the total revenue collected as incentive after meeting their targets; but this has not been implemented over the years.

Mr. Chairman, Honourable Members, for the F.Y 2018 , the NRA's made a budget submission of Le 104,100,000,000 and an actual allocation of Le 90,461,900,000 for quarters 1 – 4, was made indicating a decrease of 13.1% of the original budget submitted to the Ministry of Finance. The sum of Le 60,230,950,000 was actually received for quarters 1 – 3 from government regular budget and Le 3,066,467,256 was also received from other sources. The Committee observed that \$ 47,000 US Dollars was received as donor funding from Osiwa. The Authority actually expended Le 59,536,664,482.95 under the various sub Heads as follow:

i. Board Costs	1,162,615,338.00
ii. Staff Costs	42,973,355,650.48
iii. Admin Costs	14,316,637,829.86
iv. Finance Costs	536,718,439.61
v. Development Costs	200,000,000.00
Total Amount	59,536,664,482.95

The Authority had outstanding domestic payment of Le 1,141,569,958, and Le 4.5 trillion was the revenue target for 2018, in which Le 3.5 trillion was the actual revenue generated.

Mr. Chairman, Honourable Members, for the F.Y 2019, the Authority made budget submission of Le 137,000,000,000 above its ceiling of Le 98,000,000,000 and was allocated Le 98,000,000,000, indicating a decrease of 28.5% of the original budget submission. The Vote Controller reported that the decrease might affect salary reforms, operational activities, revenue mobilization and the top priority areas in the 2019 Budget which is ICT infrastructure, Construction of NRA House, Staff motivation and incentives. The NRA projected a revenue target of Le 5.66 trillion less Le 125b for road user charges as indicated on paragraph 113 and Annex 1 of the Government Budget and Statement of Economic and Financial Policies for FY 2019. The Committee observed that currently only Le 22 billion of the quarterly revenue collected is given to the NRA for its operations, which is far below the statutory 3% commission stipulated on the NRA Act of 2002 and it also observed that NRA's allocation of Le 98b for F.Y 2019 is far less than the 3% of **net** projected revenue of Le 5.541 trillion which is about Le 160b, recording a budget under allocation of Le 62b.

Mr. Chairman, Hon. Members, looking at the very important role of NRA, the Committee recommends an increase in allocation, timely release of funds and to revert to the 3% commission on revenue collected as stated on the NRA Act of 2002.

VOTE 402 00 MINISTRY OF FISHERIES AND MARINE RESOURCES

Mr. Chairman, Hon. Members, the Ministry of Fisheries and Marine Resources was established to formulate policies, coordinate and supervise the management of the fishery and marine resources in the country.

Mr. Chairman, Honourable Members, for the FY 2018, the Ministry of Fisheries and Marine Resources made a budget submission of Le 9,500,000,000 but was allocated Le 4,244,100,000. The Ministry actually received Le 5,117,579,700 for quarters 1, 3 and 4 and expended the sum of Le 2,283,386,456.

Mr. Chairman, Hon. Members, the Ministry is a revenue generating institution and in compliance with Part V Section 41 (1) of the Financial Administration Regulations of 1998, made a revenue target of Le 63,000,000,000 but collected Le 71,188,675,425 as at 30th

September 2018, exceeding its target by 11.5%. According to the Vote Controller, the increase in revenue is due to the revised schedule of fees.

Mr. Chairman, Honourable Members, for the F.Y 2019, the Ministry of Fisheries and Marine Resource made a budget submission as shown on the table below:

S/N	DIVISION	2019 (Le)
1.	Office of the Permanent Secretary	1,552,500,000
2.	Office of the Director of Fisheries	6,159,700,000
3.	Projects	15,100,000,000
	Grand Total	22,812,200,000

The above submission is above its budget ceiling of Le 4,801,200,000, and the actual allocation made to the Ministry Le **26,801,224,900**.

The Committee observed that the Ministry generated revenue above its target and encouraged them to improve on their performance in the coming years to boost the New Direction. The Committee therefore viewed the allocation made to the Ministry as adequate and recommends its approval.

VOTE 145-00 RIGHT TO ACCESS INFORMATION COMMISSION

Mr. Chairman, Hon. Members, the Right to Access Information Commission was established by an Act of Parliament in 2013, whose statutory mandate is to promote access to information held by, or under the control of Public Authorities which receive monies on behalf of the people of Sierra Leone. The Commission consists of the Information Commissioner who shall be the Chairperson and Vote Controller, four other Commissioners with the Executive Secretary is the head of administration.

Mr. Chairman Hon. Members, for the F.Y 2018, this Commission submitted an original budget of Le 1,314,600,000, in line with its budget ceiling and an actual allocation of Le 1,138,644,700 was made to it. The Commission had a rollover of Le 9,718,175 and received Le 854,100,000 from Government regular budget for quarters 3 & 4, making a total of Le 863,818,175. Actual expenditure incurred by the Commission totaled Le 600,710,687 and the balance of Le 263,107,488 is reported to be in their bank account as at September, 2018.

The Vote Controller reported that there is no revenue so far; however the Commission has the potential to raise funds through imposition of fines for non-compliance of the RAI Act, 2013.

Mr. Chairman, Honourable Members, for the F.Y 2019, the Commission made an original budget submission of Le 1,358,600,000, lower than its budget ceiling of Le 1,756,800,000. An allocation of Le 1,024,706,500, as stated on the Appropriation Bill was made. According to the Information Commissioner, the decrease of 24.6 % in their budget allocation will bring about serious challenges as follows:

- The high payment of rent for office amounting to \$ 30,000. The Commission has been currently served eviction notice by the legal Counsel of the land lord.
- The rehabilitation of the assigned office space at SALPOST estimated at Le 400,000,000.
- RAIC does not have a web site and thus making it difficult to enforce compliance of proactive disclosure of information by MDAs.

In light of above challenges, the Committee recommends the release of the remaining allocation to the Commission and recommends a supplementary budget in view of the above challenges.

VOTE 307-00 NATIONAL MEDICAL SUPPLIES AGENCY (NMSA)

Mr. Chairman, Honourable Members, the National Medical Supplies Agency (NMSA) was established by an Act of Parliament in October 2017, to repeal and replace The National Pharmaceutical Procurement Unit (NPPU) Act, of 2012 as a public service agency with the responsibility of procurement, warehousing and distribution of drugs and medical supplies in a transparent and cost- effective manner for and on behalf of all public institutions throughout Sierra Leone.

Mr. Chairman, Hon. Members for F.Y 2018, the NMSA made a budget submission and was allocated the sum Le 8,600,000,000 but has not received any funds from government regular budget up to date. In addition no donor funding has also been received.

For the F.Y 2019, the NMSA made a budget submission of Le 8,512,000,000 above its ceiling of Le 1,415,000,000 and was allocated the sum of Le 7,817,000,000 as stated on the Appropriation Act of 2019.

During the deliberations, the Committee observed that the Agency has not been operationalized and had no staff and that the Managing Director and Deputy were recruited in October, 2018.

The Committee viewed the allocation to Agency as adequate and recommends the release of the 2018 allocation.

VOTE (Various): SIERRA LEONE WATER COMPANY (SALWACO)

Mr. Chairman, Honourable Members, the Sierra Leone Water Company (SALWACO) was established by an Act of Parliament in 2001, given the responsibility of ensuring Water Supply Services are effectively provided, especially in specified rural-urban areas of Makeni, Bo, Kenema, Koidu, Yengema and Lungi as stipulated in the Act.

For the 2018 FY, the Department reported making a budget submission of Le 18,500,000,000 above its prescribed ceiling. The MDA was however allocated Le 4,015,000,000 in line with its ceiling and actually received, Le 3,509,800,000 from regular budget and Le 1,000,000,000 as GoSL's counterpart support to projects implementation. Donor funding amounting to \$ 11,685,056 US Dollars was paid directly to contractors for projects implementation, under the three towns Water Supply and Sanitization Projects, the Rural Water Supply and Sanitization Projects in the areas of Kambia, Kaionadugu, Kono, Pujehun and Bonthe and the Arab Red Crescent Project for the digging of 49 bore holes and 63 hand dug wells.

Mr. Chairman, Honorable Members, The Committee observed during the discussions that phase one of the three towns Water Project was successfully completed and the phase two is ongoing and up about 50% completion. The Rural Water Supply and Sanitization Project had been implemented by the Local Government Councils, whilst SALWACO provides technical support and supervision. The Arab Red Crescent Project has been completed.

The Department actually expended a total of Le 6,082,535,000(up to October 2018) in the following areas: Fuel and lubricant, vehicle maintenance, staff cost, chemical for water purification and admin. and general expenses.

The Company set a revenue target of Le 2,500,000,000, and Le 1,103,728,452 was actually collected showing a decrease of 55.9%.

The Vote Controller reported that the company did not meet its target due to the Limited project support and hence distorting the efficiency of their service delivery, coupled with the non-payment of water rates by many Government owned establishments.

Mr. Chairman, Hon. Members, for the F.Y 2019, SALWACO made an original budget submission of Le 20,011,800,000, above its ceiling of Le 11,149, 800,000, and was actually allocated Le 8,410,000,000, indicating a decrease by 58% of its original submission. The Department projected revenue target of Le 5,500,000,000. However the Vote Controller reiterated that the decrease in allocation will adversely affect its operations.

The Committee considered this allocation as inadequate and request that the MDA be considered for a supplementary allocation.

412 00 NATIONAL TELECOMMUNICATIONS COMMISSION [NATCOM]

Mr. Chairman, Honourable Members, the National Telecommunication Commission [NATCOM] was established by an Act of Parliament in 2006, and amended thereafter in 2009 as the sole telecommunication regulator, licenses and regulation of telecommunication operators, manage radio frequency spectrum, geo-stationary orbit and radio transmission. The formation of this regulatory body assumes regulatory role to liberalise and introduce more competition in the telecommunication sector. To expedite its operations, NATCOM launched the National Advisory Council in 2011, which acts as the power house for telecommunication and ICT development in Sierra Leone.

For the F.Y 2018 , NATCOM never submitted a budget to the Ministry of Finance due to the fact that it depended entirely on its revenue to finance its operations. However, with the implementation of the TSA in 2018 [which prevents it from utilising its revenue], NATCOM received Le 49,274,383,280 from the Ministry of Finance. The Director General informed the Committee that the allocation was utilised on recurrent and capital expenditure; i.e., payment of salaries, benefits, payment to suppliers and support to national development. The Director General tendered documents relating to the Commission's expenditure pattern for the Committee's perusal.

Inquiring into the Commission's revenue generation drive during the period under review, the Committee noted from the review of the Appropriation Questionnaire that it generated Le 105,367,916,516 as at October, 2018 out of a revenue target of Le 127,083,819,000 from

various revenue sources such as from licenses, boarding facilities [infrastructure], Licenses Solution Provider, Public Data, Communication Network Operators, Internet Exchange Point Service, Credit Card Validation Platform, Service Providers, Telecommunication Terminals, Installation Licenses, etc. The Deputy Director General disclosed that penalty fines for late payment of regulatory fees, fines for simbox fraud and review of the regulatory fees to match international standards could help to maximise the Commission's revenue generation potential.

For 2019 FY, this Commission was allocated **Le 59,397,288,700** by the Ministry of Finance, which the Committee considered as adequate and therefore recommends for its approval.

VOTE 423-00 SIERRA LEONE PETROLEUM REGULATORY AGENCY (SLPRA)

Mr. Chairman, Hon. Members the Petroleum Regulatory Agency (PRA) was established by the Petroleum Regulatory Agency Act of 2014 (Act No 3), to license and regulate the efficient importation, storage, transportation and distribution of petroleum products so as to ensure its regular availability to customers at reasonable prices.

Mr. Chairman, Honourable Members, the PRA is an Agency required by the Fiscal Management and Control Act of 2017 to pay moneys in to the Treasury Single Account (TSA).

For the F.Y 2018, the PRA had a cash rollover of Le 902,279,393.91 from 2017 and received a total of Le 5,845,417,185 for quarters 1, 2 and 3 of 2018, making a grand total of Le 6,747,696,578.91. The Agency expended a total of Le 5,585,141,000 on staff cost, purchase of vehicles, office furniture and equipment and administrative expenses and has a balance of Le 1,162,555,578.91 is reported to be in their bank account. Also the sum of Le 367,704,836,079.51 as petroleum import taxes was collected by the NRA for January to October 2018.

For F.Y 2019 the RPA made a budget submission of Le 4,708,300,000 within its budget ceiling of Le 4,714,300,000 and was actually allocated Le 3,858,300,000 as stated on the Appropriation Bill. According to the Executive Chairman, the decrease of Le 850,000,000 will affect monitoring and inspection activities, construction of office space, meeting and staff training etc.

Mr. Chairman Hon. Members considering the fact that the PRA is revenue generating Agency supporting the TSA, the Committee recommends a supplementary budget of Le 850,000,000 to enhance the effective and efficient operation of the Agency.

VOTE 701-01: WESTERN AREA RURAL DISTRICT COUNCIL

Mr. Chairman, Hon. Members, for the F.Y 2018, the Western Area Rural District Council (WARDC) made a budget submission of Le 17,286,967,688.00, above its budget ceiling of Le 10,074,941,434 and Le 19,082,840,029 was actually allocated to the Council for quarters 1 – 4. The Council received Le 1,517,626,381 from GoSL Regular Budget, and further received Le 1,194,313,857 from Road Maintenance Fund Administration (RMFA) totalling Le 2,711,940,238. A grand total of Le 1,223,205,929 was the expenditure made to the devolved sectors including admin and general expenses, vehicle maintenance etc.

The Council set its Own Source of Revenue target of Le 12,333,888,000, but actually collected Le 1,009,307,871 as at 30th September 2018 with a decrease of 91.8%. Responding to questions on reasons for the drastic fall in revenue collection, the Chief Administrator said the revenue shortfall could be attributed to poor compliance on the part of tax payers, Non – Availability of the cadastral System and Boundary Limitation between FCC and WARDC. ***The Committee, having noted the poor revenue generation drive by the Council, strongly advised for more effective and efficient revenue collection strategies to be put in place to meet the target for 2019.***

Mr. Chairman, Hon. Members, for the F.Y 2019, the Council made a budget submission of Le 4,936,428,352 in line with the ceiling of Le 4,936,428,352. The Council was actually allocated the sum of Le 4,936,428,352 and set a revenue collection target of Le 12,500,760,000.

The Committee viewed the allocation to WARDC as adequate and recommends its approval.

VOTE 701- 01 – BO CITY COUNCIL

Mr. Chairman, Honourable Members, for the FY 2018, the Bo City Council made an original budget submission of Le 4,778,782,744, and was allocated Le 6,536,816,108, which was above its original budget submission and the Council actual received Le 930,729,059 for quarters 1 and 2 and there was a supplementary budget of Le 535,210,059 from RMFA, Le 705,278,224 from Property Tax and Le 841,000,000, for National Monthly Cleaning totaling Le 2,081,488,224.

There was also the amount of Le 66,000,000 from other source (Orange Partnership with BCC for rehabilitation of Clock Tower) and the Council actually spent Le 2,944,582,455 from

quarters 1 – 4. The Council set a revenue target of Le 3,561,794,383 but actually generated Le 1,144,334,613, which is far below its target by 68.9%.

The Committee observed that the Bo City Council has a domestic debt of Le 2,112,369,000 comprising of retirees benefits, NASSIT contribution and suppliers.

Mr. Chairman, Hon. Members, for the F.Y 2019, the Council made a budget submission of Le 6,031,449,946, above its budget ceiling of Le 2,453,675,561 and was allocated Le 2,482,682,981 below its original budget submission. The Council has set a revenue target of Le 3,577,774,383.

The Committee considers this allocation as inadequate and therefore recommends a supplementary allocation to the Bo City Council.

VOTE 701-01 BO DISTRICT COUNCIL

Mr. Chairman, Honourable Members, for the F.Y 2018, the Bo District Council made a budget submission of Le 5,416,770,028 , above it budget ceiling of Le 3,803,814,135. The Council was actually allocated Le 5,693,675,919 and 1,597,676,289 was actually received by the Council. A total of Le 601,410,000 for January to September was the actual expenditure on motor expenses, general admin cost, staff cost, fuel for office generator etc.

The Council sets a revenue target of Le 1,369,358,071, and Le 466,117,196 was actually generated showing a decrease of 66%. The Chief Administrator said that revenue shortfall was a result of the following:

- Inadequate Capacity of Revenue Collected – Personnel and logistics etc.
- Property tax collection is a new phenomenon in the District and it is a major revenue source for the District but the people in the District find it difficult to pay
- District Council has challenge with City Council (Co-located Councils) who come into the District areas to collect revenue because they have hug revenue base compared to the District Council
- Mining companies in the District are still on prospecting even though they are on active mining, thereby evading tax.

Mr. Chairman, Hon. Members, for the FY 2019, the Bo District Council made a budget submission of Le 4,905,574,386, in line with its budget ceiling. The Council was actually allocated Le 4,905,547,386, same as its budget submission.

The Committee considers this allocation as adequate and recommends its approval.

CONCLUSION

Mr. Chairman, Honourable Members, pursuant to Section 111 Sub-section (3)1 and S.O. 66(1&2), the Committee 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 maximise service delivery to the nation.

MDAs ACCOUNTS HEADS (INCLUDING SUB-HEADS) FOR 2019			
Vote	Division	Vote Description	Total Sum Voted (Le)
420	00	Sierra Leone Environment Protection Agency	15,154,178,800
306	00	Ministry of Lands, Housing & the Environment	5,490,239,100
410	00	National Protected Area Authority	1,436,695,000
110	11	Political Parties Registration Commission	1,205,530,200
110	12	Law Reform Commission	490,180,100
110	17	Public Sector Reform Unit (PSRU)	1,893,718,000
134	00	National Electoral Commission	18,000,000,000
401	00	Ministry of Agriculture & Food Security	101,423,005,600
345	00	Pharmacy Board Services	6,379,180,500
139	00	National Commission for Privatisation	2,032,137,000
142	00	National Public Procurement Authority	3,207,514,700
107	00	Ministry of Local Government and Rural Development	4,196,619,000
107	05	Provincial Secretary North/ West Port Loko	2,226,473,500
130	00	National Revenue Authority	98,000,000,000
402	00	Ministry of Fisheries & Marine Resources	26,801,224,900
145	00	Right to Information Commission	1,024,706,500
307	00	National Medical Supplies Agency	7,817,298,600
	Water Project Various	Sierra Leone Water Company(SALWACO)	8,410,000,000
412	00	National Telecommunication Commission	59,397,288,700
423	00	Sierra Leone Petroleum Regulatory Agency	3,857,118,400
701	01	Waterloo Rural District Council	4,936,428,352
701	01	Bo City Council	2,482,682,981
701	01	Bo District Council	4,905,547,386

