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TRANSPARENCY & ACCOUNTABILITY COMMITTEE [TAC] REPORT ON FOLLOW-UP AND SENSITIZATION OVERSIGHT TO LOCAL COUNCILS NATIONWIDE – 2013



**Presented by:
Chairman, TAC
Sierra Leone House of Parliament**

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PART ONE: EXECUTIVE SUMMARY

I. Background

Mr. Speaker, Hon. Members,

The report of the Committee on Transparency and Accountability is presented to this August House in accordance with Section 73(3) of the Standing Orders of the Sierra Leone Parliament. The report covers all the Nineteen (19) Local Councils in the country. The report is structured in two parts: Executive Summary and Committee Sittings and Evidence submitted by Councils under oath.

The Local Government Act of 2004 gives Local Councils more power to decide how to spend public money in their areas so they can meet local people's needs. Residents of the locality should be consulted before the council approves or reviews its development plan. The Ward Committee (Section 96 of the Local Government Act 2004) provides a focal point for discussion of local problems and for making recommendations to council to remedy these; also mobilizing residents of the ward for the implementation of self-help and development projects, and for educating residents on their rights and obligations in relation to local government. At the same time, the government is helping to make sure Council Tax payers get value for money by making councils more transparent and accountable. The public should be able to hold local councils to account about the services they provide. To do this, people need information about what decisions Local Councils are taking, and how they are spending public money. If councils publish their data in open formats people will be able to use and reuse the data for many different purposes.

The Committee has accordingly conducted sensitization sessions and follow-up on previous recommendations to councils on compliance with Section 107 of the Local Government Act, 2004 which borders around transparency and accountability of Local Councils and further probed into compliance with other related sections in the Local Government Act of 2004, Government Budgeting and Accountability Act of 2005, The Public Procurement Act of 2004 and Financial Management Regulations of 2007.

II. Introduction

The decentralization process has shifted power from the centre into the hands of local communities and individuals. This will include the power to direct how money spent locally is used, and to hold local public service bodies to account for their use of resources.

Parliament through the Committee on Transparency and Accountability, rightly, continues to examine Accounting Officers of Local Councils to account for the proper use of the public funds at the disposal of their Councils. This is a potential tension that will need to be addressed to avoid it becoming a barrier to reform. Underpinning the system, Local Councils should be **transparent and accountable** in order to inform the making of choices and scrutiny of performance.

The Committee during the last session embarked on a comprehensive oversight exercise to Local Councils countrywide in order to ensure compliance with Section 107 of the Local Government Act, 2004. In June, 2013, the Ministry of Finance and Economic Development through the Public Financial Management Reform Unit funded the Committee to undertake a nationwide tour to all the 19 Local Councils in order to carryout sensitization and follow-up sessions on the Committee's previous recommendations as a means of enhancing accountability and transparency in the management of funds and utilization of public resources.

This report focuses on the Accounting Officers' responsibility in complying with the Committee's recommendations during the last visit using a variety of methods as appropriate,

including a review of their compliance with **Section 29, and Part XV of the Local Government Act, 2004** which deals with Transparency, Accountability and Participation.

III. Committee Mandate

The Parliamentary Committee on Transparency and Accountability derived its powers and functions as stipulated in the 1991 Constitution of Sierra Leone [Act No.6].

Section 93 of the Constitution of Sierra Leone [Act No.6 of 1991], vests certain powers in Parliament. Operating through the Committee System, Parliament in turn vests such powers in its Committees. The relevant citations below underscore the proposition:

Section 93(2) - In addition to the powers of the Committees referred to in Subsection (1), Parliament shall appoint other Committees which shall perform the functions specified in Subsection (3);

Section 93(3) - It shall be the duty of any such Committee as is referred to in **Subsection (2)** to investigate or inquire into the activities or administration of such Ministries or Departments or Agencies (MDAs) as may assigned to it, and such investigation or inquiry may extend to proposals for legislations;

Section 93(6) - For the purpose of effectively performing its functions, each of the Committees shall have all such powers, rights and privileges as are vested in the High Court at a trial in respect of:

- (a) enforcing the attendance of witnesses and examining them on oath, affirmation or otherwise;
- (b) compelling the production of documents; and
- (c) The issue of a commission or request to examine witnesses abroad.

It is within the confines of the above cited constitutional provisions that the Parliamentary Committee on Transparency and Accountability operates.

However, unlike other Committees in Parliament which have limited oversight functions on few MDAs, the Committee on Transparency and Accountability is constitutionally mandated to investigate all MDAs and to probe into any issue of public interest. Therefore, it has the power

to investigate all in partnership with the Anti-Corruption Commission [the professional wing], in the fight against corruption nationwide.

IV. Methodology

The Committee commenced its sittings with the councils on Friday 7th June, 2013 and ended on the 25th June, 2013. In fulfillment of its mandate, the Committee held Public hearings in all the Nineteen (19) councils visited and examined all witnesses who appeared before the committee on oath.

In examining the councils, the Committee interfaced with Mayors, Deputy Mayors, Council Chairmen, Chief Administrators, Accounting Officers, Heads of Devolved Sectors and Councilors to follow-up on councils' responses to the Committee's previous recommendations on compliance with Section 107 of the Local Government Act of 2004.

Prior to every hearing in all the localities, the Committee, through the Senior Public Relations Officer, House of Parliament, moderated and facilitated one hour radio discussion and phone-in programme to explain to the wider public about the mission and mandate of the Committee. This was very important as it provided the opportunity for Committee Members to interface with the public and got immediate feedback. Civil society, line ministries, the media, and interested members of the public were invited to witness the public hearings.

During the hearings, live coverage of the Committee's proceedings was done by community radio stations. The Committee requested all relevant documents and disclosed councils' activities to the public.

After every sitting, the Committee undertook inspection tours (physical verification) of projects implemented and notice boards at both council and ward level to ascertain whether or not the following documentary information were displayed for at least 21 days:-

- monthly statements of financial accounts;
- annual income and expenditure statements;

- inventories of assets of the Local Councils;
- bye-laws and notices relating to tax rates and fees;
- minutes of council meetings; and
- Development plans.

The following materials were referenced:

1. The Holy Bible and Holy Quran;
2. The 1991 Constitution of Sierra Leone;
3. The Standing Orders of Sierra Leone Parliament (Revised Version of 2006);
4. The Local Government Act of 2004;
5. The Public Procurement Act of 2004;
6. The Government Budgeting and Accountability Act of 2005; and
7. The Financial management Regulations of 2007.

V. Committee Members

The Committee comprised of the following members:-

1. **Hon. Claude D. M. Kamanda** - *Chairman;*
2. **Hon. Alhassan Kamara** - *Deputy Chairman;*
3. Hon. Bundu Songowa;
4. Hon. Mohamed Kamara;
5. Hon. Amadu Fofana;
6. Hon. Amadu Mohamed Kanu;
7. Hon. Abu Bakarr Koroma;
8. Hon. Ansumana Kaikai;
9. Hon. Mohamed K. Tholley;
10. Hon. Ibrahim Rassin Bundu;
11. Hon. Benneh Bangura;
12. Hon. Mustapha Braima;
13. Hon. Emma Josephine Kowa;
14. Hon. Sualiho Monyaba Koroma;
15. Hon. Bu-Buakei Jabbi; and

16. Hon. PC Mansa Paki Kabombor II.
Mr. Augustine Sesay, Clerk-TAC.

VI. Acknowledgement

Mr. Speaker, Hon. Members, the Committee would wish to extend its appreciation for the exemplary services rendered by the Mayors and Deputies, Councils' Chairmen, Councilors and core staff of the councils. Indeed, their contributions have formed the basis of the Committee's deliberations for the duration of the inquiry.

The Committee expresses appreciation to the media for widely publicizing the committee's activities during the outreach, civil society who have been diligently observing the proceedings, the Police who responsibly handled their assigned duties during the course of meetings and some Accounting Officers who were organized and responded well, hence saving the time of interactions.

The Committee wishes to recognize the work undertaken by the Committee Clerk, who worked tirelessly to make sure that this report was submitted in time. I would also like to acknowledge the valuable work provided by the Senior Public Relations Officer, Sierra Leone Parliament. Indeed, their commitment and devotion to duty have made the work of the Committee and production of this report possible.

Mr. Speaker, Hon. Members, may I also sincerely thank each Committee Member for the non-partisan spirit and focus on the scope of the Committee's mandate. Also, I like to specifically thank those who have been sitting throughout the exercise, including weekends, in order to accomplish the objective of the outreach.




Hon. Claude D.M. Kamanda, Chairman

Mr. Speaker, Hon. Members, on behalf of the Committee, I now wish to table the report and to urge the House to adopt the recommendations contained therein.

Hon. Claude D. M. Kamanda,

Chairman, Transparency and Accountability Committee [TAC]

Sign 

Date: 31/07/13

VII. Key Findings and Recommendations

A summary of the Committee's key findings and recommendations on some of the significant and critical issues deliberated are indicated below:

Failure by Local Councils to comply with Section 107 of the LGA of 2004

The Committee noted that even though the Local Government Act of 2004 made provision for the erection of notice boards in conspicuous places in all the wards as a way of communicating to the taxpayers, a good number of the councils only have notice boards at their head offices and not in any of the wards. During the inspection exercise, the Committee also discovered that information posted on notice boards were outdated.

The Committee recommends that the LGFD should without any further delay consider expediting the erection of safe notice boards in all wards.

Inadequate information to councilors about projects taken to their respective wards

During the hearings, the Committee noted that most councilors lack adequate information on council projects undertaken within their wards. The Committee also had evidence that most councilors were not even invited for procurement hearings.

The Committee recommends that such act by the Council Administration should be addressed by the Procurement Committee through invitation of Councilors to the bidding process and to provide regular update on status of projects to the Councilor and Member of Parliament of that locality.

Increasing number of bank accounts

The committee noted that the number of bank accounts opened by councils continue to increase as a result of directives received from the Local Government Finance Department. The Committee is of the view that council authorities continue to violate Section 63 of the Local Government Act of 2004.

The Committee recommends that such violation should be addressed by the LGFD by ensuring that those councils adhere and follow regulations which govern them. The Committee further recommends that the number of bank accounts to be opened by councils should be made clear in the reviewed Local Government Act.

Conflict between Chiefdom Councils and Local Councils

The Local Government Act of 2004 gave both local councils and chiefdom councils powers to raise revenue from sources including local taxes, property rates, licences, fees and charges, mining revenue, interest and dividends etc. The chiefdom councils also have traditional sources of revenue; mainly local taxes and fees from local markets. The law provides that they share some of these revenues. This has created tensions between the local councils and the chiefdom councils and has been identified as a barrier to revenue mobilisation by local councils. The Committee abhorred the manner in which conflict on revenue sharing still exist between Chiefdom Councils and Local Councils. According to the Committee's view, the instructions given by the Ministry of Local Government on revenue sharing ratio was in contravention of section 59 of the LGA of 2004.

The Committee strongly recommends that the Ministry of Local Government should be working in consultation with other stakeholders in Local Governance in terms of decision making in order for them not to violate the LGA of 2004. The Committee resolved that the Ministry of Local Government & Rural Development and Decentralisation Secretariat [DecSec] should be summoned to a Joint Committee meeting with Local Government Committee in Parliament in order to dialogue on the Committee's findings and recommendations. Also the Ministry should consider reviewing chiefdom administration to strengthen and align it with the current decentralisation framework.

Some Assets Procured by Councils for Devolved Sectors were not labeled

The Committee noted in some Councils visited that assets procured by the council for Devolved Sectors were not labeled. The Committee is of the view that assets labeled are an incredibly valuable resource for entities with physical assets that must be inventoried, monitored and tracked. With asset tags, the burden of physical record-keeping is drastically reduced, leaving less room for human error and vastly improving the accuracy of documentation.

The Committee strongly recommends that without any further delay, all assets procured by Councils should be labeled.

Procurement Progress Report not in reconciliation with Devolved Sectors reports

It was noticed by the Committee in most councils that progress reports submitted by Procurement Officers did not match-up with those presented by Devolved Sector Heads.

The Committee recommends that the Committees on Finance and Public Accounts critically look into this issue during their subsequent oversights.

Incompetent staff in some councils:

The Committee observed that some Council staff were lacking the requisite qualities or skills to meet their task either as a result of inadequate training or staff being unequal to the task.

The Committee recommends that the LGSC should without any further delay take the necessary actions on those staff detected by the Committee as being incompetent.

Most Councils could not meet reporting deadlines and criteria to secure their allocations

The Committee noted with dismay that most councils could not meet the reporting deadline set by the LGFD as part of councils' criteria to access the first and second quarter allocations.

The Committee strongly recommends that the LGFD should ensure that no allocation should be released to any council without duly adhering to approved accounting procedures.

Devolved Sector Heads only visit Councils when they noticed allocations were available;

It was evident in most councils that heads of devolved sectors only visit the council upon receiving information on the availability of quarterly allocations. The Committee viewed such act as selfish and unproductive.

The Committee therefore recommends that councils should be regularly meeting with devolved sector heads to dialogue on progress made and challenges faced. Failure to attend by sector heads should be addressed by the Council/appropriate authority through disciplinary actions by way of withholding their allocations.

Lack of Knowledge by electorates on Local Councils' activities

Majority of people raised concern on having little or no knowledge about the local councils' activities. Most people reported that they were unable to tell whether the council held meetings regularly. They viewed the Committee's visit as timely and necessary as it would help increase awareness among residents about the local government process and activities.

The Committee recommends that its capacity should be increased to effectively and timely engage in oversight activities on massive sensitization and awareness raising campaign on local councils' activities, in order to increase integrity and transparency.

VIII. Conclusion

Mr. Speaker, Hon. Members, all the recommendations contained in this report were arrived at by consensus and after exhaustive and constructive deliberations, taking into cognizance of the fact that there is adequate machinery within the Local Government to implement these recommendations. Therefore, the Committee is strongly advising that all recommendations should be addressed before the Committee's next visit which is intended to be unannounced.

The follow-up visit and sensitization sessions were considered quite successful by achieving the general objective of raising awareness on the activities of Councils.

Emphasis was placed on the media, civil society and the public at large, to make their voices heard by participating in local council meetings and monitoring their activities and budgets including information which is required to be made public. The Local Government Act of 2004 made provision for Ward Committees, (which are to represent the public at the lowest level through recommendations to the local councils) to address the needs of their electorates.

Part XV Section 108 of the LGA stipulates that "the Ministry of Local Government and Rural Development shall promote participatory processes in local councils and encourage citizen's inclusion and involvement in governance." Thus provision was made for the participation of citizens in local council and ward committee activities, which if effectively executed could ensure a high level of openness and transparency within local government.

IX. Abbreviations and Acronyms

ACC	Anti-Corruption Commission
CA	Chief Administrator
DMO	District Medical Officer
DSDP	Decentralised Service Delivery Programme
ENCISS	Enhancing the Interaction and Interface Between Civil Society and the State to Improve Poor Peoples Lives
FCC	Freetown City Council
FMR	Financial Management Regulations
FO	Finance Officer
GBAA	Government Budgeting and Accountability Act
IFAD	International Fund for Agricultural Development
JICA	Japan International Cooperation Agency
LGA	Local Government Act
LGFD	Local Government Finance Department
LGSC	Local Government Service Commission
M&E	Monitoring and Evaluation Officer
MoFED	Ministry of Finance and Economic Development
NaCSA	National Commission for Social Action
NASSIT	National Social Security Insurance Trust
NGOs	Non-Governmental Organisations
PAC	Public Accounts Committee
PCMH	Princess Christian Maternity Hospital
PFMRU	Public Financial Management Reform Unit
UNDP	United Nations Development Programme
WARDC	Western Area Rural District Council

PART TWO
COMMITTEE SITTINGS AND EVIDENCE - TAKING BY COUNCIL

1. KONO DISTRICT COUNCIL

The session for the Kono District Council was conducted at the Kono District Council Hall, Koidu Town on Friday 7th June, 2013 at 10:00 AM.

Call to order and Committee Mandate

The Committee Chairman invoked Section 94(1) of the 1991 Constitution of Sierra Leone for the proceeding to be conducted in Krio and called the meeting to order followed by introduction of Members and other stakeholders present. The Committee Clerk read the mandate of the Committee.

Welcome address by the Deputy Chairman of the Council

The Deputy Chairman welcomed the Members to Kono District and informed members that the people of Kono may only allow strangers to bend the laws but not to break them. He therefore hoped that as law makers, Members would not break the laws during the course of the Committee's stay in Kono.

Opening remarks by Committee Chairman

The Chairman in his opening remarks clearly explained the concept of transparency and accountability and the need for public officials to be accountable in the discharge of their duties. He informed the Council that the purpose of the visit was not to witch-hunt but to strengthen the work of the council as major development activities have been devolved to Local Councils. He emphasized that it was legitimate for the Committee to know if the Council was in compliance with relevant sections bordering within transparency and accountability in the Local Government Act of 2004, Government Budgeting and Accountability Act of 2005, Financial Management Regulation of 2007 and the prescribed procurement procedures.

Chief Administrator's Statement

The Chief Administrator tendered apology for the unavoidable absence of the Council Chairman due to disaster caused by fire which destroyed 300 houses.

Strategies used to ensure compliance

Regarding compliance with Section 107 of the Local Government Act of 2004, the Committee heard oral evidence given by the CA that documents were posted on notice boards on regular basis with the exception of the Development Plan, Fixed Asset Register and Budget which are bulky. Only cover pages of those bulky documents were posted on notice boards. Decentralization Secretariat, according to the CA was responsible to guide Local Councils on the design of bye-laws failed to visit Kono District Council during their previous tour to Local Councils. The following were strategies used in order to ensure compliance with relevant sections of transparency and accountability:

- Conducted radio discussion programmes explaining council's activities;
- Carried out regular visitations and held barray meetings;
- Carried out Participatory Poverty Assessment as a preliminary work in the formulation of the Development Plan;
- Conducted council meetings openly; and
- Organized Project launching ceremony before implementation and Commissioning after completion.

Challenges

- Work was yet to be completed on the new council administrative building;
- There was no improvement in the area of own source revenue due to lack of an Evaluator in the Council;
- Staff attrition;
- Salary scale remains the same since appointment; and
- Lack of vehicles greatly restricted the council's monitoring exercise of projects.

Committee's Observations

The Committee heard evidences and observed as follows:

- That the Council was instructed by the Local Government Finance Department to open individual accounts for the various sectors devolved to the council which was in contravention of Section 63 of the Local Government Act of 2004;
- Poor turnout of councilors for the hearing;
- There existed cordial working relationship between the Chiefdom Council and the District Council;
- Directives from the Ministry of Local Government and Rural Development on determination of revenue sharing ratio flouted Section 59 of the LGA of 2004;
- The council was not in compliance with Section 107 of the LGA of 2004 as most notice boards visited had no document posted on them. However, there existed ward committee offices constructed by IFAD with no documents posted on notice boards;
- That the Council benefitted from Ward Committee offices built by IFAD;

Committee's Resolutions

The Committee resolved as follows:

- To provide documents on all instructions/directives given to the council by both Ministry of Finance and Economic Development and the Ministry of Local Government and Rural Development;
- To provide to the Committee with reports on council's assets forwarded to Asset Commission;

2. KOIDU NEW SEMBEHUN CITY COUNCIL

The Committee's Public Hearing with Koidu New Sembehun City Council was conducted at the City Council Hall, Koidu Town on Friday 7th June, 2013 at 2:30 PM.

Call to order and Committee Mandate

The Committee invoked Section 94(1) of the 1991 Constitution of Sierra Leone for the proceeding to be conducted in Krio which was generally accepted by all. The session was called to order by the Senior Public Relations Officer of Parliament and the Committee Clerk read the mandate of the Committee.

Opening remarks by Committee Chairman

The Chairman, in his opening statement informed the council that the Committee's visit was intended to ensure compliance with various sections in the LGA of 2004 that requires local councils' activities to be transparent and accountable and not to witch-hunt anybody. He said that the hearings with the Council was slated to take place in the morning but due to negligence by the council administration the Committee therefore decided to postpone the session to afternoon. A question was put by the Chairman on why such an attitude was put on by the Chief administrator.

Statement by the Chief Administrator [CA]

In his response, the Chief administrator said that the Mayor was to attend to a Graduation Ceremony in the morning that was why he decided to postpone the sittings with the Committee. Responding to a question on when informed by the Committee Clerk about the hearings, the Chief Administrator admitted that he was duly informed as the Committee's visit to the Council was postponed a week allowing them to prepare well before they face the Committee.

Committee's Observations

The committee observed as follows:

- That the CA failed to adequately informed the Council about the Committee's visit to the Council;
- That the sum of \$14,000 in respect of two years rent paid by UNDP could not be accounted for;

- The CA did not take the work of the Committee very seriously as no arrangement was made to prepare the venue for the hearing;
- That the CA impedes the work of the Committee which was regarded by the Committee as Contempt of Parliament [Section 95 of 1991 Sierra Leone Constitution];
- That three of the Council's core staff were absent for the hearings without any formal excuse tendered to the Committee;
- That the CA and other core staff undermined the authority of the Deputy Mayor of the Council;
- There was no existing coordination between the Monitoring and Evaluation office and Procurement office on the monitoring of projects. The Committee was of the view that projects were implemented and certified without the involvement of the M&E officer as monitoring was supposed to be a routine check action to ensure that actions were on course.
- That the Development Officer who was not technically inclined continues to certify completion of projects since the resignation of the Council Engineer;
- That council's motorbike with registration number AFM 980 was in custody of a relative to the Development Officer who was using it;
- On- the- spot inspection of projects reveals as follows:
 - ✓ The renovation of the broken wall of the Observation Room at the Koquima Health Post, Ward 62 was poorly done and that the sum of Le59 million was not judiciously expended;
 - ✓ That the two class rooms rehabilitated costing Le37 million measured up to the value;
 - ✓ That only painting was done on the rehabilitation of the education office which was reported to have cost Le27 million.
 - ✓ Only 36 unfinished desks were available for inspection out of the 50 claimed to have been prepared by the Contractor according to the Procurement Officer. The said Contractor could not be accessed and the address of the workshop given by the Procurement Officer was incorrect.
- That eight (8) core staff were seeking for transfer to other councils; and

- That the Council was not in compliance with Section 107 of the Local Government act of 2004.

Committee's Resolutions

In light of the above findings, the Committee held a close session and resolved as follows:

- That the CA should be in police custody for 24 hours for Contempt of Parliament ;
- That a breakdown on the \$14,000 in respect of rent paid by UNDP for the DMOs should be forwarded to the Committee without any further delay;
- The three (3) core staff absent for the hearing in Kono should appear in Kenema City Council at 10:00 AM on Monday 10th June, 2013 for further probing; and
- That the Finance Officer for Koidu New Sembehun City Council be kept in Police custody for 4 hours in Kenema Police station for impeding the work of the Committee.

Statement by the Mayor

In summarizing the status of the Council, the Mayor thanked the Committee for being the first Parliamentary Committee to visit the Council allowing the public to raise concerns since the reintroduction of local governance in 2004 and to also enforce transparency and accountability in the local councils. He went on to inform the Committee that his first step when he took up office was to organize a press conference and clearly explained Council's activities. During that conference he clearly outlined 21 points set out to be achieved during his tenure.

According to the Mayor, he came to know about the Committee's visit to the Council only when the Clerk sent him text messages about the CA's refusal to answer calls. He disclosed that upon assumption of office he inherited the following lapses:

- Unsatisfactory performance regarding revenue generation;
- Inadequacies regarding the financial transactions system;
- Non-compliance with procurement procedures;
- Inefficiency with deficiency of Internal Audit Department;
- No M&E update about the existence of NGO's in the City;
- The dysfunction of the Budget and Finance Committee

- Negligence, non-punctuality and irregularity about the attendance of some staff;
- No official residence for the Mayor; and
- No document to ascertain Fixed Assets Register.

However, the Mayor commended the work of the Committee as many things used to be sacred were revealed not only to the Council but the public in general.

3. KENEMA CITY COUNCIL

The Committee held public hearings with the Kenema City Council at the Kenema City Council Hall, Kenema Town on Wednesday 10th June, 2013 at 10:00 AM.

Call to order and Committee Mandate

The session with Kenema City Council was called to order by the Senior Public Relations Officer of Parliament and the Committee Clerk read the mandate of the Committee before administering the oath to core officers of the council.

Statement by the Chief Administrator [CA]

The CA in making a statement on the Council's compliance with Section 107 of the Local Government Act of 2004 disclosed that the Council received a silver medal award on project implementation from His Excellency the President. According to him, out of 5 existing notice boards, only 3 were functional with updated documents. On the preparation of the Development Plan, the CA said that various stakeholders were involved and cost accordingly. He also stated that the Council was operating 38 bank accounts with directives from the Local Government Finance Department to open account for each sector/programme.

Statement by the Committee Chairman

In his briefing, the Committee Chairman disclosed that the purpose of the Committee was to see that efforts were being made to ensure transparency and accountability in the activities of councils. He encouraged the council to be disclosing information so that the public would not have course to find answers to their questions. He also stressed on the need for the Council to

follow procurement procedures outlined in the Public Procurement Act of 2004 so that value for money would be achieved.

He went on to advise that monitoring is basically a function which should provide regular feedback and early indication on progress or retrogression in the achievement of intended results or impact. He further mentioned that generally, monitoring is a routine check action to ensure that actions are on course. In concluding, he read and explained various sections on transparency and accountability of public officials in the Local Government Act of 2004, Public Procurement Act of 2004 and Government Budgeting and Accountability Act of 2005. He added that for the council to be transparent and accountable they must be open to the public and regularly report its activities.

Committee's Observations

The heard evidences given by witnesses and noted as follows:

- That the Council was not in full compliance with Section 107 of the LGA of 2004 as only 3 functional notice boards out of 5 existed within the City;
- That the Council received no revenue from mining activities but had licenses, property rates, fees and charges from video centers, shops and market stalls as revenue source;
- That the Council worked with directives on the number of bank accounts to open contravened Section 63 of the LGA of 2004; and
- That the Council made no effort in educating the public about Council's activities.

Committee's Resolutions

The Committee resolved as follows:

- That the Procurement Officer forward all supporting documents on the Procurement of furniture, uniforms, Gbetema Hospital, Ambulance and garbage collection in Bo City Council on the 11th July, 2013 at 10 AM: and
- That the Council should be holding council hour on radio educating the public about its activities.

4. KENEMA DISTRICT COUNCIL

The Committee continued its Public hearings with the Kenema District Council at the District Council Hall, Kenema Town on Wednesday 10th June, 2013 at 2:30 PM.

Call to order and Committee Mandate

After the opening courtesy, the Committee Chairman invoked Section 94(1) of the 1991 Constitution of Sierra Leone for the proceeding to be conducted in Krio and called the session to order. The Committee Clerk read the mandate of the Committee and administered oath to the Chief Administrator and Core Staff.

Opening remarks by Committee Chairman

The Chairman, in his opening remarks informed the Council that the purpose of the visit was not to witch-hunt but to strengthen the work of the council as major development activities have been devolved to Local Councils. He took his time to clearly explain the concept of transparency and accountability and the need for public officials to be transparent in the discharge of their duties. He emphasized that it was legitimate for the Committee to know if the Council was in compliance with relevant sections bordering within transparency and accountability in the Local Government Act of 2004, Government Budgeting and Accountability Act of 2005, Financial Management Regulation of 2007 and the prescribed procurement procedures. He further stressed on the need for procurement activities to be open and fair.

Statement by the Chief Administrator [CA]

The CA in giving account on how transparent and accountable his council was informed the Committee that his council regularly conducted council hour on radio allowing the public to participate in council deliberations. He added that a comprehensive list of service data has been developed by the Council. Kenema District Council, according to the CA was one of those benefited from support provided by IFAD in building Ward Committee offices and training for

Ward Committee members. To prove that Ward Committees were meeting, the CA tendered minutes of Ward Committee meetings.

Committee's Observations

The Committee observed as follows:

- That Council do conduct Council hour on radio to explain and update the public about Council's activities;
- That apart from the Council notice board, there existed no notice boards in all the 29 wards of the Council;
- That most documents requested by the Committee were accordingly provided by the Council;
- That the Council in preparation of the Development Plan carried out needs assessment by bringing people into clusters of 8 Wards; and
- That the 2013 Development Plan was prepared in line with the Agenda for Prosperity. The first draft has to be taken back to the people to confirm whether it was prepared in line with their wish.

Committee's Resolutions

The Committee recommends that the next Council budget should capture erection of notice boards at ward level.

5. KAILAHUN DISTRICT COUNCIL

The session with the Kailahun District Council was hosted at the Kenema City Council hall at 10:00 AM. In brief statement, the Committee Chairman highlighted the need for the Committee to undertake on-the-spot visit to Kailahun District in order for the Committee Members to ascertain for themselves that the evidence adduced by the Council was in tandem with the situation on the ground.

However, the Committee was impressed by the large turnout of core staff and councilors of the Council to attend the Committee sittings in Kenema. The Committee requested the following accountable documents which the Council presented without any delay:

- Development plan;
- Annual Financial Statement of Accounts 2012;
- Bank Reconciliation Statements from January to April 2013;
- Partnership Forum Meeting Minutes;
- Development Coordinating Meeting Minutes;
- Technical Planning Committee Minutes;
- Core Staff Management Meeting Minutes;
- PETRA Financial Statements 2012;
- Photos of wards notice boards;
- Projects progress report 2012-2013; and
- Council Minutes for 2012.

Hon. Amadu Kanu moved a motion that the Committee stand down the Council and carry out an unannounced visit to the Council to verify evidences tendered by the Council. The motion was seconded by Hon. Abu Bakarr Koroma and no counter motion was raised.

Committee's Resolution

The Committee resolved that the documents submitted would be critically looked at and an unannounced visit be undertaken to verify evidences provided by the Council. The Committee stood down the Council.

6. BO CITY COUNCIL

The sessions for the Bo City Council and other Local Councils in the Southern region such as Bonthe District Council, Bonthe Municipal Council, Moyamba District Council and Pujehun District Council were conducted on Tuesday 11th and Wednesday 12th of June, 2013 at the Bo City Council hall, Bo.

The Senior Public Relations Officer observed the usual courtesies, and triggered the session with self-introduction by all present, including representatives from the media, civil society, the Police and the general public.

Statement by the Committee Chairman

The Chairman in his briefing clearly explained what was expected to be complied with in terms of transparency and accountability. He stressed that the purpose of the Committee's visit was to strengthen the work of councils in terms of transparency and accountability and not to witch-hunt anybody. He added that the taxpayers should know how their monies were spent. They should be included in the planning of development activities of the council.

Statement by the Chief Administrator [CA]

In his statement, the CA informed the Committee that his first task upon assuming office was to make himself familiar with all relevant legal instruments that borders around transparency and accountability in local governance. According to him, the Bo City Council won the Golden Award of the 2012 Performance Contract.

However, the CA disclosed the following as strategies put in place to ensure transparency and accountability in the Council:

- Declaration of assets by staff and councillors to the Anti-Corruption Commission;
- Regular update of the Fixed Assets Register;
- Erection of notice boards in all Wards in conspicuous places within the City;
- Developed an automated property tax cadastral system;

- Strengthen the pay role management to ensure that no staff touches money but paid directly into the bank;
- Inviting the general public, Anti-Corruption Commission and Civil Society to witness bid openings so as to ensure fair play;
- Established network with ENCISS to organize programmes on social accountability and inviting the general public;
- Organized Bo City Council hour first Wednesday of every month and Mayor's hour last Wednesday of every month;
- Engaging the taxpayers, Members of Parliament, Paramount Chiefs and the Youth in the preparation of the development plan;
- Setting up of an Audit Committee to look into Internal Auditor's report;
- All documents were posted on notice boards with the exception of 5 set of bye-laws that were still in the hands of Law Officers Department;
- That New Councilors were orientated and Standing Orders and Local Government Act were given to each;
- Announcement of names of individuals fined on Operation WID on the radio; and
- Has developed Bo City Council Website with an updated Bo City map – www.openstreetmap.org which would help investors wanting to do business in Bo.

Committee's Observations

Having heard evidences given by witnesses, the Committee observed as follows:

- That the Council has put structures in place to ensure transparency and accountability;
- That the Monitoring and Evaluation Officer abandoned the Council without any formal excuse;
- That an agreement has been reached between the Government and NASSIT to include 'NASSIT commitment' in the Council's budget every year to reduce the sum Le256 billion NASSIT arrears owed by the Council;
- That the Council has increased its bank accounts from 19 to 29 due to directives received from the Local Government Finance Department to open separate accounts for DSDP projects;

- That the Mayor was using a Non-Governmental Organization's Registration number; and
- That the media commended the step taken by the Council to ensure cleanliness in the Bo Government hospital.

Mayor's Closing Remarks

In his closing remarks, the Mayor, Bo City Council thanked all present and expressed happiness with humility. He added that with the presence of the Committee he believed that he was given some light of hope and though late welcomed the Committee to the City.

He furthered to applaud the probing of the Committee as he considered it to be professional. The Mayor was very pleased with the Committee's effort in trying to clarify that fact that Councilors were responsible for development and Members of Parliament make laws, represent and oversee the activities of the executive.

In concluding, he once more thanked Parliament for the approval of the Council's budget and wished the committee safe return.

Committee's Resolutions

In light of the above observations, the Committee recommends as follows:

- The Committee recommends that MP's from Bo District should seriously intervene in the NASSIT issue;
- To forward to the Committee Secretariat written document highlighting challenges faced by the Council for the Committee's attention;
- The Council should submit a breakdown of various donor monies received two(2) weeks after the adoption of this report by parliament;
- The Council without any further delay expedite the recruitment of a Measurement and Evaluation Officer; and
- To provide an official vehicle to the Mayor clearly inscribing on it his title.

7. BO DISTRICT COUNCIL

After the session with Bo City council on Tuesday 11th June, 2013, the Committee proceeded to the Bo District Council to continue its sittings with the District Council at the Bo District Council hall at 2:30 PM. After opening courtesy, the session was called to order by the Senior

Public Relations Officer, Mandate of the Committee was read by the Committee Chairman and oath was administered to core staff by the Clerk to the Committee.

However, due to failure by some officials to submit reports and supporting documents to the Committee, the Committee after a closed session resolved that the Council be Stood down for the following day, Wednesday 12th June, 2013 at 3:00Pm.

The session with the Council resumed on Wednesday 12th June, 2013 at 3:00Pm and all documents requested by the Committee were tendered by the Council.

Statement by the Chief Administrator [CA]

The Chief Administrator of the Council disclosed the following as some of the strategies put in place by the Council to ensure transparency and accountability in the Council's activities:

- Erection of Opinion/suggestion boxes at the Council and Sewa Road hall;
- Production of quarterly newsletter to explain Council's activities with pictorial evidence;
- Conducting quarterly press conferences;
- Organized 100 days in office programme in order for the Council Chairman to explain the achievements/challenges of the Council to the general public;
- Setting up of bye-laws such as: sexual harassment at the work place, traditional birth attendant and salary advance payment;
- Organizing weekly radio discussion programmes;
- The first Council to have Expert for property Cadastral in collaboration with **WeltHungerhife**. That has been emulated by other districts councils; and
- The first district Council to do data on education, health and water resources.

Committee's Observations

The Committee noted as follows:

- That Council's information, Education and Communication office was doing well in publicizing Council's activities;
- That the Council was facing serious challenge with office equipment which seriously affected the printing of some documents in the Council office; and

- That the Procurement Officer was inefficient and ineffective in doing his job and as a result was seeking for a transfer.

Committee's Resolutions

- The Committee resolved that the Parliamentary Committee on Local Government should intervene in the boundary delimitation problem the Council was facing with the City Council.
- It was resolved by the Committee that nobody leaves the Council without the notice and approval of the Committee.

8. MOYAMBA DISTRICT COUNCIL

The Committee continues its sittings with the Moyamba District Council on Wednesday 12th June, 2013 at 10:00 AM. After observing usual courtesy, the Committee Clerk quoted the relevant citations of the 1991 Constitution relating to the powers and functions of the Committee and Oath was administered to Council officials.

The Committee Chairman's opening remarks was based on the methodology being used by the Committee. He added that prior to the public hearings was a one hour sensitization via radio discussion. According to him, the oversight was sponsored by the Ministry of Finance (MoFED), and coordination meetings were held with other bodies such as Local Government Service Commission, Local Government Finance Department and Anti-Corruption Commission. The following were some of the relevant sections stressed by the Chairman: Section 44-local procurement, Section 58- revenue, Section 59 -precepts or distribution of revenue, Section 63 - opening of one account, for compliance, Section 67- budgeting, Section 81 - auditing account and reporting, Section 85 – development is participatory, Section 93 – bye-laws establishment, Section 95 establishment of Ward Committee Members, Section 101 Chieftdom Coordinating Committee and Section 107 – provision of notice boards.

Statement by the Chief Administrator [CA]

In her statement, the CA acknowledged that Council should be the head of development in the locality. Responding to a question on Council's compliance with section 107 of the LGA of 2004, the CA said that there was need to replace current notice boards with good ones that would prevent loss of materials. The CA further confirmed that the Council was in Violation of Section 63 due to directives from the Local Government Finance Department of MoFED. She added that procurement procedures were always followed though faced with challenges in raising own-source revenue which largely constituted surface rent paid by Sierra Rutile. Review of Development Plan was always done starting from ward level in line with the Annual Work Plan of the Council.

Committee's Observations

The committee heard evidences and observed as follows:

- That summary presentations were made by devolved sector heads on their progress reports such as: Agriculture, Education, Health, Works and Maintenance, Social Welfare etc.;
- That some new councilors could not trace notice boards managed by former councilors;
- That safeguarded notice boards have been ordered for use by new councilors; and
- That the Council could not present all documents requested by the Committee.

Committee's Resolutions

The Committee recommends the following:

- An on-the-spot check be made to the district to verify Council's submissions; and
- The Council without any further delay should forward all relevant supporting documents requested of them by the committee through the secretariat.

9. PUJEHUN DISTRICT COUNCIL

The Committee continues its proceedings with Pujehun District Council after hearing evidence from Moyamba District Council officials at the Bo City Council hall. Oath was administered to core staff and devolved sector heads. Summary presentation of documents by council staff and devolved sector heads were made.

Committee's Observations

The Committee through submissions made by the Council observed the following:

- That the Council regularly made radio announcement allowing the general public to attend Council sittings;
- That the Finance Officer could not produce progress report since he only assumed office in July, 2013; and
- That the Council failed to submit Procurement Progress Report and other relevant documents requested by the Committee.

Committee's Resolutions

The Committee recommended that an on-the-spot check be carried out to the district to verify Council's submissions and all supporting documents be forwarded to the Committee's secretariat without any further delay.

10. BONTHE DISTRICT COUNCIL

The Committee continues its proceedings with Bonthe District Council immediately after the sittings with Moyamba District Council representatives at the Bo City Council hall. Oath was administered to core staff and devolved sector heads. Summary presentation of all relevant documents by council staff and devolved sector heads were made. The Council's chairperson appreciated the decision of the Committee and assured the Committee that the Council would continue to do its best to ensure transparency and accountability.

Committee's Observation

The Committee was impressed by the large turnout of core staff and the alertness by Council in submitting accounting documents.

Committee's Resolution

The Committee resolved that an on-the-spot check be made to the district to verify Council's submissions.

11. BONTHE MUNICIPAL COUNCIL

The Committee crowned its sitting at the Bo City Council hall with the Bonthe Municipal Council at 2:00 PM. The Committee accordingly observed its usual courtesy and the session was called to order by the Committee Chair.

In his briefing, the Chairman of the Committee stated that the history of Sierra Leone would never be complete without the inclusion of Bonthe.

Upon request by the Committee, summary presentation of documents by Procurement Officer, Finance Office and CA was done.

Committee's Observation

The Committee observed as follows:

- That the size of the locality and living standards greatly affected revenue mobilization; and
- That the Council should make available all relevant documents requested by the Committee through the Clerk of the Committee.

Committee's Resolution

The Committee recommended that the Council should write formally without any further delay to the relevant Parliamentary Committees for intervention on revenue mobilization.

12. TONKOLILI DISTRICT COUNCIL:

On Friday 14th June, 2013 the Committee conducted Public hearings with the Tonkolili District Council at the Council hall at 10:00AM.

All protocols were observed followed by individual prayers and introduction of Members and others present. The Clerk highlights the functions and powers of Committees and placed Council's officials under oath.

The Committee Chairman briefly sensitized those present about relevant sections in the LGA of 2004 highlighting sections 63, 107, 67, 68, 81, 84, 95, 96, 97, 29 among others.

The Council Chairman in welcoming the Committee thanked the members for widening the Council's awareness on its duties and responsibilities. He assured the Committee that the Council would once more go back to the drawing board and begin to work harder.

Statement by the Chief Administrator [CA]

In his submission, the CA made mention of challenges faced with the collection of dues as precepts were yet to be received from chieftom councils. He added that preparation of the Development Plan used to be participatory as it started right from Ward Committee level. Evidences to show that the Development Plan was reviewed annually would be made available upon request by the Committee. According to the CA, Council's major challenge was the mobilization of the own source revenue which was very appalling.

Summary presentation of documents were done by the Procurement office on Procurement activities, Finance Office on financial statements, Measurement and Evaluation Officer on Progress report, Internal Auditor's advice given to the Council to ensure compliance. He went on to explain that the Council has never been receiving revenue from any mining company operating within the locality. According to him if the Council would have been fully receiving mining revenues from those companies mining within the locality, the Council would not have bothered seeking for grants from the government. In concluding, the Chairman of the Council insinuated members that Tonkolili was no more the breadbasket of Sierra Leone as it used to.

Committee's Observation

The Committee heard evidences and observed the following:

- Reports presented by core staff were too technical for the consumption of the general public;
- There were discrepancies between the Procurement Officer's report and that of the Finance Officer. However, it was disclosed that the Procurement Officer reports in full whilst the Finance Officer reports only 95% and the remaining 5% goes to withholding taxes;
- That the Council maintained no data base on revenue source from mining activities;
- There existed cordial relationship between the Council and the District Office after series of engagements and negotiations;
- That the Council have not been fully utilizing the radio in updating the people on Council's activities;
- That the Procurement Officer reported construction of TDC Mathora School which was refuted by the Deputy Director of Education. According to the Deputy Director there existed only RC Mathora and no TDC Mathora School project. The Committee was of the opinion that there was difference in the name but work was ongoing;
- That the Project Officer and the Chief Administrator were not in agreement on the status of the Supply of Tricycles contract.

Committee's Resolution

After a close session, the Committee resolved as follows:

- That the Council should be preparing reports in a simple format for the easy consumption of the public;
- That the Council should maintain a data base of all revenue source of mining activities;

- That the Project Officer, Deputy Director of Education and the Chief Administrator should report to Makeni on Saturday 15th June, 2013 at 10:00 AM with documents to support their arguments;
- That the District Medical Officer and Director of Agriculture should appear before the Committee in Kambia on Tuesday 18th June, 2013 at 10:00 AM; and
- That the Council should put in place strategies to disseminate information to the general public on a regular basis.

13. MAKENI CITY COUNCIL

The Committee held public Hearings with the Makeni City Council on the Saturday 15th June, 2013 at 10:00 AM. After observing Protocols self-introduction was made and the Committee Clerk highlighted the duties and functions of the Committee. The Chairman's opening remark was highly focused on sensitization issues on the LGA of 2004, Procurement Act of 2004, GBAA Act of 2005 with specific reference to Section 107 – posting of notices on notice board for at least 21 days; Section 95 - establishment of Ward Committee Members and Section 117 – publication of notices.

Statement by the Chief Administrator [CA]

The CA in giving a synopsis on the status of the Makeni City Council in relation to compliance with relevant sections mentioned by the Committee Chairman disclosed the following:

- That ENCISS has been conducting budget hearings for the Council at the Makeni City Council hall inviting stakeholders and the general public in order to disclose Council's revenues and expenditures;
- That there were three Wards with up-to-date Financial Statements;
- Conducted Ward Committees elections publicly with the help of ENCISS. Voter turnout was even more than that of the general elections;
- Accompanied Councilors and Ward Committee members to their respective Wards after elections to formally hand them over;
- Two trainings have been organized for the Ward Committees and Councilors;
- There existed supportive and Cordial working relationship with the Media as Council's activities were always published;

The Following Officials made summary presentations on specific areas of function:

The Finance Officer made a presentation on revenue mobilization, budget, Pet Forms, and boundary delimitation; Procurement Officer on advertising procurements contracts on notice boards and preparation of procurement evaluation report;

M&E gives a scanty explanation of his office and claimed not to have been doing frequent monitoring due to lack of mobility; Internal Auditor on recommendations made on the issuance of fuel chit, equipping internal cleaners instead of hiring external cleaners which was not cost effective.

Committee's Observation

The Committee observed as follows:

- That there were general expenses and other items mentioned in the FO's report which the Committee was not satisfied with;
- That the Director of Agriculture and the District Medical Officer were absent for the hearings;
- That the M&E Officer was not effectively and efficiently carrying out his monitoring exercise as no report were forwarded to the Committee by him;
- That there existed a cordial relationship between the Chiefdom Authorities and the Council; and
- That ENCISS has been helping the Council to promote transparency and accountability requirement of the Council.

Committee's resolutions

In light of the above findings, the Committee resolved as follows:

- That the FO should forward a detail breakdown of all expenses regarded to be unsatisfactory with the Committee in Kambia on Tuesday 18th June, 2013 at 10:00 AM; and
- That the Director of Agriculture and the District Medical Officer should appear before the Committee in Kambia on Tuesday 18th June, 2013 at 10:00 AM with their progress reports.

14. BOMBALI DISTRICT COUNCIL

After the sittings with the Makeni City Council on Saturday 15th June, 2013, the Committee proceeded to conduct hearings for Bombali District Council. The Committee observed that there was a poor turnout of devolved sector heads and Councilors due to failure by the CA to formally communicate to them. Reacting, the CA said that the poor turnout was as a result of restricted movement due to the geographical layout of the district. He therefore tendered apology to the Committee for the poor turnout of Councilors.

However, the Chairman of the Committee through the Deputy CA of Bombali District Council presented two mobile phones on behalf of the Committee to the Station Manager for SLBC FM 88.0 Bombali to facilitate their work.

The Committee stood Council's officials down for contempt of Parliament – failure to notify Councilors (Only 4 out of 30 Councilors were in attendance). The Committee went in close session and took a decision of postponing the hearings to Sunday at 11:a.m. prompt.

Continuation of the Hearings

On Sunday 16th June, 2013, the Committee continued its sittings with the Council at 11:00 AM. After observing protocols the Committee Chairman dilated on the purpose of the visit and methodology used for effective verification. He underscored relevant points in the LGA, 2004 and other legal instruments particularly sections 107 and 29 of the said Act.

In taking the Committee through on the Council's effort to ensure transparency and accountability, the CA assured the Committee that his Council has been complying with section 107 of the LGA, 2004. He reported that there were evidences of minutes of Council sittings, management meetings and ward committee meetings held and posted on notice board. Revenue generation was a problem as Council has not been collecting revenue including property tax. The directives by the then Minister of Local Government with an idea contrary to the LGA of 2004 has greatly affected the Council's revenue generation in 2012. A Performance Contract was signed with H.E. on owned-source revenue target. He added that the Council was planning to debate on the tax problem faced with the Chiefdom Authorities.

However, the CA thanked the Committee Chairman for systematically explaining the relevant sections expected of the Council to be complied with as it helped to create awareness among Council and the general public.

In conclusion, the Deputy Chairman of the Council thanked the Committee for highlighting several issues that has to do with Council's responsibility in ensuring transparency and accountability. He added that there was so much to be done in terms of orientating new councilors as on 3 out of 27 old councilors were re-elected during the 2012 elections. With such an awareness raising session he opined, would enable them to take part in the monitoring process of Council's activities. He further asked that Parliament considers the conditions of service of councilors when reviewing the LGA of 2004 and promised that the Council would address all outstanding issues before the Committee's next visit.

Committee's Observation

The Committee heard evidences given by the witnesses and noted as follows:

- That Bombali District Council was one of the Councils unqualified to receive the 1st and 2nd quarter allocations for 2013 due to failure to submit their 3rd and 4th financial statements to the Local Government Finance Department;
- That the devolved Functional heads always late to submit their progress reports to the Council which eventually hindered the submission of the Council's technical financial statement;
- That the Council's administration has not been releasing relevant information to councilors regarding projects implementation;
- That the Committee was impressed by the experienced presentation of the CA on the Council's activities;
- On revenue mobilization, Cattle Settlement Committee has been set up which has helped the Council to raise huge sums of money;

- That the committee commended the Council for presenting one of the best asset registers to the Committee;
- That the Council's revenue target for 2013 was Le 150 million; and
- That there were many stalled projects implemented by the Council within the district as testified by Council's Committees Chairmen.

Committee's resolutions

After a close session held by the Committee, it was resolved as follows:

- That further probing should be carried out by partner Parliamentary Committees [i.e. the Local Government and Rural Development Committee, the Public Accounts Committee and the Finance Committee] on the activities of the Bombali District Council;
- That for future project implementation, the Council administration should adequately inform the Ward Councilor and the Committee Chairman for collective and effective monitoring; and
- That the Finance Officer, District Director of Agriculture and Health Functional Head should report with progress reports and supporting documents in Kambia District Council hall at 10:00 AM on 18th June, 2013.

15. KOINADUGU DISTRICT COUNCIL

The Koinadugu District Council session was conducted on Monday 17th June, 2013 at the Koinadugu District Council. The Committee Chairman commenced the hearings by disclosing that the Committee's visit was not to witch-hunt anybody but to strengthen the work of the Council and create awareness on issues bordering on transparency and accountability in the Council. He went on to further highlight relevant sections in the LGA of 2004 and Public Procurement Act of 2004 that were to be obeyed by the Council. All core staff and devolved sector heads were put on oath by the Clerk of the Committee before making any oral evidence.

Statement by the Chief Administrator [CA]

In his statement, the CA maintained that the Council's responsibility was to deliver quality service and improving the living standards through participation of the people. According to him, the Council usually meets and dialogue with the people on the preparation of the development plan which has always been done in line with the Council's budget. To support his statement, the CA submitted documents such as the Performance Contract signed with H.E., Financial Statements, Development Plan, List of Mining Activities and Property cadastral for the Committee's attention. He added that the Council had designed bye-laws on Child Protection which has been submitted to the Ministry of Local Government and Rural Development. The CA also disclosed that mining companies have been paying council's revenue percentage directly to the Ministry of Local Government and Rural Development instead of paying it to the Council.

Committee's Observation

The Committee observed as follows:

- That the Council now have notice boards on those areas found not to have during the Committee's last visit to the Council;
- That the Council regularly held Sectorial meetings;
- That the Council Organized Council hour on the Community radio in the district;
- That the Council did not benefit from own source revenue due to the poor relationship existed between the Council and the Chiefdom authorities but efforts have been made to bridge that gap;
- That the Finance Officer has been out of office due to illness since February, 2013;
- That the Council was experiencing communication challenge due to poor network coverage by mobile companies operating within the district; and
- That the Acting DMO has been very active in producing results since the suspension of the Substantive DMO.

Committee's resolutions

Based on the above findings, the Committee recommends as follows:

- That the Local Government Service Commission should consider replacing the Finance Officer without any further delay for Council's work not to be stifled;
- That the Council should formally engage the Parliamentary Committee on Information and Communication to address the communication problem of the district; and
- That the Parliamentary Committee on Mines and Mineral Resources should intervene in order to resolve Council's bottleneck with the mining companies operating in the district.

16. KAMBIA DISTRICT COUNCIL

On Tuesday 18th June, the Committee met and conducted its public hearings with the Kambia District Council at 10:00 AM at the Kambia District Council hall.

After observing the normal protocols, the Committee Chairman hastened to state that the visit was timely as it geared towards highlighting key issues relating to public procurement

management and compliance with relevant sections in the LGA of 2004 that required local council officials to be transparent and accountable in the discharge of their responsibilities. He encouraged witnesses and the general public to be frank and open during their presentations. He added that prior to the oversight visit, the Committee held several consultative meetings with other bodies in local governance to dialogue on the Committee's previous recommendations.

Prior to the Probing with Kambia District Council, all outstanding documents to be submitted by Tonkolili District Council and Makeni City Council officials including devolved sector heads were requested and submitted through the Committee's secretariat. The Committee resolved to stand them down for further examination.

Statement by the Council Chairman

In his statement, the Chairman of the Council mentioned that he was re-elected for a second term during the November 2012 elections. According to him, from 2004 to date, the Council has been able to implement over three hundred projects under his leadership as Chairman of the Council. He further disclosed that JICA was the only NGO that has been assisting the Council in the district. The Chairman also stressed that the Council had earlier on been facing problems with the newly devolved sectors who complained that there was no capacity for devolved sector staff. On how transparent and accountable the Council was, the Chairman said that the Council's Development plan contained ward, chiefdom and district priorities.

Committee's Observations

The Committee heard evidences given by witnesses and observed as follows:

- That all outstanding issues for Kambia District Council referred by the Committee to Port Loko District Council were addressed with the exception of allegations put forward by a District Media representative against the Council. The Media Representative purported that the Council failed to disclose funds received under DSDP. To confirm his

statements, the Journalist tendered a document to the Committee on fiscal payment made under DSDP to the Council for the fiscal year 2011. Also, photos of scraped vehicles were forwarded by the Journalist to the Committee. To physically verify evidences heard, the Committee made a conducted tour to the Devolved Sector offices. However, the Committee abhorred the manner in which scraped vehicles procured by the Council were packed within the Council's vicinity and devolved sectors offices;

- That full payments were made by the Council on some procurement contracts;
- That the council was on the process of providing pipe borne water for the people in Mambolo town;
- That the Committee confirmed that the Council had an unqualified audit report for 2011;
- That the Council's Engineer could not effectively perform his duties due to lack of effective capacity building. However, the Committee was informed that the District and JICA Engineers have always come in to help the Council;
- That the people of Kambia town found it very difficult to pay water rate;
- That the Council now only monitors the management of water supply after being grabbed by the Community from the special Board established to control the water project;
- That the Council and the Chiefdom Authorities have a peaceful relationship as Council retained with 40% of revenue collected and the remaining 60% went to the Chiefdom;
- That there existed bitter relationship between the Councilors and Contractors; and
- That the council had a total of 26 bank accounts which in the Committee's view was in contravention of the Section 63 of the LGA of 2004.

Committee's Resolutions

In light of the above findings, the Committee resolved as follows:

- That the Council should formulate bye-laws to address the water system issue in the district;

- That the following officials should appear before the committee with supporting documents at 10:00 AM at the Port Loko District Council hall for further probing; District Medical Officer, District Medical Superintendent, District Education Officer, Procurement Officer, Watsan Project Officer and Solid Waste Management officer;
- That the Council should without any further delay forward documents relating to detail breakdown of fiscal payment made to the Council under DSDP; and
- That the Committee on Finance during appropriation exercise critically look into allegations put forward by the Journalist in Kambia in order to ascertain whether or not funds allocated to the Council were judiciously expended.

17. PORT LOKO DISTRICT COUNCIL

The Public Hearing and Sensitization session for the Port Loko District Council were conducted on Wednesday 19th June, 2013 at the Council hall at 10:00AM. Prayers were silently done after observing protocols. Functions and mandates of Committee were declared by the Clerk followed by oath-taking.

The Chairman, in his opening remarks mentioned that the Committee's work to the Council started with radio discussion programme prior to the public hearings. He highlighted areas expected to be complied with by the Council such as Sections 15 which deals with regular meetings, Section 29 - duties of Councilors, Section 31(2c) –the CA to have in custody documents and records of Council and the CA's role in ensuring transparency and accountability in the performance of his function. The Chairman said the overall objective of the visit was to strengthen the work of the Council and to create awareness on the activities of the Council. He further stressed that most councils visited by the Committee operated under directives by opening several bank accounts instead of complying with Section 63 of the LGA of 2004. The Chairman cautioned the Council not to mix politics with development as jobs should be performance-based and not political compensation or sympathy to those who can't perform. Development, he said was no longer an option but an obligation". He also stressed on Section 95 which explains about the establishment of Ward Development Committees and Section 96 on the composition and functions of those committees. Ward Development Committees members should be seen mobilizing resources for the development of their wards. Councilors

were expected to initiate projects for development. Above all, he encouraged all the staff, councilors and devolved sector heads of the Council to strive to abide by the laws governing public procurement and Section 107 of the LGA Of 2004 which mandated Council to be posting reports on notice boards in public places for at least 21 days.

Committee's Observations

During the hearings, the Committee observed as follows:

- That the Council was fully represented and well prepared for the hearings;
- That the major problem by the council was lack of information sharing;
- That the Council has been capacitating Radio Bankasoka but failed to make use of its services;
- That a special report on transparency and accountability clearly disclosing Council's activities was presented to each Committee Member and the general public including the press;
- That only London Mining Company that has been cooperating with the Council in terms of payment of surface rent;
- That the Council was one of those Councils qualified to receive their first and second quarter allocations for 2013;
- That the Government hospital in Port Loko went for one month without electricity as a result of failure to maintenance the generator; and
- That a decision was reached on the Abako Institute project without the knowledge of councilors.

Committee's Resolutions

Based on the above findings, the Committee resolved as follows:

- That a list of all mining companies operating within the district be provided to the Committee;
- That Council should be adequately informing councilors of respective wards about projects implemented within their wards;

- That documents such as the Minutes on the decision reached for the construction of Abako Institute and Licenses and insurance of Council's vehicles and motorbikes be forwarded to the Committee for further investigation;
- That without any further delay Council should ensure the maintenance of the hospital generator in order to ensure constant electricity supply; and
- That the committee should visit all ongoing projects implemented by the Council within the district.

18. WESTERN AREA RURAL DISTRICT COUNCIL [WARDC]

On Friday the 21st June, 2013 the Committee continued its nationwide hearings with the Western Area Rural District Council at 10:00 AM at the Council hall in Waterloo. After calling the session to order by the Committee Chairman all protocols were observed. The Committee Chairman presented an overview of relevant sections in the LGA of 2004, the National Public Procurement Act of 2004 and the Government Budgeting and Accountability Act of 2005 that mandated Councils to be transparent and accountable in the discharge of their duties. He emphasized that the purpose of the Committee's visit was to strengthen the work of councils in terms of transparency and accountability and not to witch-hunt anybody. He added that the taxpayers should know how their monies were spent. They should be included in the planning of development activities of the council. The Chairman also disclosed that the public hearing was aired live on two community radio stations. In concluding, the Chairman advised that all Council's properties should be labeled with immediate effect if not done before.

Statement by the Chief Administrator [CA]

In his statement, the CA mentioned that the Council has been facing a serious challenge in the area of revenue collection. He disclosed that the Council lacked the capacity to cover the entire district in collecting revenue. Reacting to the Committee's concern on the area of compliance with Section 107 of the LGA of 2004, the CA submitted copies of adverts of contracts on several newspapers. He also confirmed that the Council was yet to have a property cadastral.

Committee's Observations

The Committee heard evidences given by the witnesses and observed as follows:

- That Western Area Rural District Council was one of those Councils unqualified to receive the 1st and 2nd quarter allocations for 2013 due to failure to submit their 3rd and 4th financial statements to the Local Government Finance Department;
- That Councilors and Devolved Sector heads turnout was not encouraging;

- The Committee noted that some councilors were unaware of a decision reached on the rehabilitation of the fence which amounted to Le 50 million. The Committee also observed that the Waste Management Official failed to account for it in the progress report he submitted. Upon request by the Committee, the report was updated and submitted to the Committee through the Clerk;
- That the Council had over the years not been able to reach its revenue target. The Committee was of the view that the Council was unable to meet its target by raising sustainable local own source revenue either due to insufficient discretion or due to lack of capacity;
- That the progress reports presented by the devolved functional heads were not explicit enough for the consumption of the public;
- That the Government had an outstanding payment of Le1.7 billion to the Council on property rates. However, the Council had reached an agreement with the Financial Secretary to make a part payment of Le 750 million;
- That the council had not been responding to the Internal Audit reports;
- That a truck which was acquired by the Council was abandoned after 8 months period of usage. The waste management vehicle which the Council had been using also got collapsed and abandoned by the driver whom the Council had not been able to trace;
- That the Council's monthly meetings with Devolved Sector heads had not been effective and cooperative; and
- That the revenue target of Le5b to be raised by the Council in 2012 stated in the Parliamentary Report to the Finance Committee was misleading.

Committee's Resolutions

The Committee resolved as follows:

- That the Committee should critically examine all documents submitted by the Council and refer technical issues where necessary to other relevant Parliamentary Committees;
- That the council should forward all other outstanding reports requested by the Committee without any further delay;
- That further probing should be undertaken on the decision taken by the Council on the rehabilitation of the fence without the knowledge of the Chairman and other councilors;
- That the committee with other partner Parliamentary Committees should critically look into the rehabilitation of the Lakka Hospital;
- That the Waste Management functional head should forward a copy of the portion in the Development Plan and Budget that triggered the rehabilitation of the fence;
- That all devolved functional heads should appear before the Committee with updated reports and supporting documents on Thursday 20th June, 2013 at 12:00 PM at the Cathedral Church hall in Freetown for further clarifications before commencing proceedings with the Freetown City Council; and
- That the Council's response to the Internal Audit reports should be forwarded to the Committee Clerk on or before Thursday 27th June, 2013.

Statement by the Council's Chairman

In making a closing statement on behalf of the Council, the Chairman of the Council commended the present Parliament as it was the first time a Committee in Parliament in an open forum conducted hearings with the Council allowing the general public to sound their opinions on the activities of the Council within the district. According to him, he was happy because many lapses he had earlier raised with the Council's administration were also picked-up by the Committee and strongly believed corrective measures were going to be put in place without any further delay. As part of the reforms instituted by the Council, the Chairman informed the committee that the Council had put in place a policy that mandated all devolved sectors to retire expenditure before any other disbursement to be made. He also advised that

Parliament should be sending Members of Parliament through Parliamentary Committees on quarterly checks on councils' activities. However, he apologized on behalf of the entire Council and promised to seek redress where necessary without any further delay.

19. FREETOWN CITY COUNCIL

On Thursday 20th June, 2013 the Committee met with the Freetown City Council at the Council Chamber at 12:00PM.

All protocols observed, followed by prayers and self-introduction by those present. The Clerk made public the mandate and functions of the Committee. The Chair adjourned sittings to Tuesday 25th June, 2013 due to poor attendance by Ward Committee Members, Devolve Functional heads and Councilors.

The Committee continued its sittings with the Council on Tuesday 25th June 2013 with Freetown City Council at the Cathedral Church Hall in Freetown.

In observing the normal Protocols, silent prayers were said and self-introduction of Members and Core staff of Council including Heads of various sectors was done. The Clerk explained the powers and functions of the Committee followed by oath-taking.

In the Committee Chairman's opening remarks, he underscored the establishment and functions of the Committee and the methodology used for the follow-up visit to local councils nationwide. He added that the Committee had earlier signed a Memorandum of Understanding in 2010 with the Anti-Corruption Commission to prevent and combat corrupt practices. Some of the Councilors found it difficult to do their job because they lacked the adequate information on the activities of the Council. The Chairman abhorred the manner in which sectorial heads failed to attend the Committee's first summon. He went on to explain Section 20 of the LGA of 2004 which states that Council is the highest political authority to promote development in their localities. According to him, Sectorial heads only came to Council when they heard about subvention.

Delving into the council's compliance with Section 107 (1) of the LGA of 2004, the Committee Chairman noted the following among others that Section 29 – deals with Councilors role in maintaining close contact with the people and consult with them, the CA's responsibility to inform Councilors about Council's activities, Section 34 how answerable devolved staff were to Council and Section 63 as a challenging area since most Councils have flouted that section. He went on to further stress on section 95 which deals with the establishment of Ward Development Committee as a voluntary job with the responsibility of initiating self-help projects. Also Section 107 which stood as the parent section relating to postage of relevant information on notice boards. The Chairman concluded by saying that those flaws noted in the administration of local councils necessitated the review of the LGA of 2004.

Statement by the Chief Administrator [CA]

Presenting an overview, the CA commenced by submitting the Council's audited financial statement and Development plan for 2013. He stated that projects were still on-going for 2012 allocations received. The CA further disclosed that some of the Council's devolved grants falls into serious trap as they were lodged in Council's loan account. On Compliance, the CA maintained that the Council had bye-laws, Council minutes and reports as evidences.

Committee's Observations

During submissions made by witnesses, the Committee noted as follows:

- That the Council has not been fully complying with Section 107 of the LGA of 2004;
- That all outstanding issue for WARDC referred by the Committee to Freetown City Council were addressed with the exception of Lakka Hospital functional head and Social Welfare functional head;
- That all core staff and Functional heads under FCC submitted their status reports to the Committee with the exception of Macauley Street Hospital, Finance Officer and Project Officer who forwarded them the following day to the Committee's secretariat in Parliament;

- That PCMH and Lumley Hospital still have some monies in their accounts for 2012 allocations;
- That the Council has been greatly supporting the Library Board as the Kissy Library has totally been rehabilitated and furnished, provided a Generator for the Headquarter Library and a Four Wheel drive vehicle to monitor other libraries;
- That the Council's Ward committees were not effectively functioning;
- That most Councilors were not adequately informed about projects implemented within their wards as some devolved sector heads failed to recognize them; and
- That most Ward Committee members and Councilors present were not satisfied with the attitude of staff at the King Harman Road Hospital and its condition which tend to undermine the free health care initiative.

Committee's Resolutions

The Committee at the end of the session recommended that:

- Ward councilors should be involved in bid openings and projects launchings;
- The Committee along with Ward Councilors and Constituency MP should visit the hospitals unannounced to physically verify their conditions; and
- The Council should put mechanism in place to once again raise revenue on tax collection.

APPENDIX



Mayor – Left and CA – Right of Koidu New Sembehun City Council



Well attended Public Hearings at the Koidu New Sembehun City Council Hall, Koidu City



Photo a poorly renovated wall at the Koquima Community Health Post



Ward Committee Office constructed by IFAD for Kono District Council with no Notice Board



Motorbike with Registration Number AFM 980 retrieved by the Committee and handed over to the Koidu Sembahun City Council Administration



Committee in session at the Kenema City Council Hall



Bo City Council team



Procurement Officer, Kenema City Presenting Outstanding Documents to the Committee



Committee inspecting Agriculture Office renovated by Bo District Council



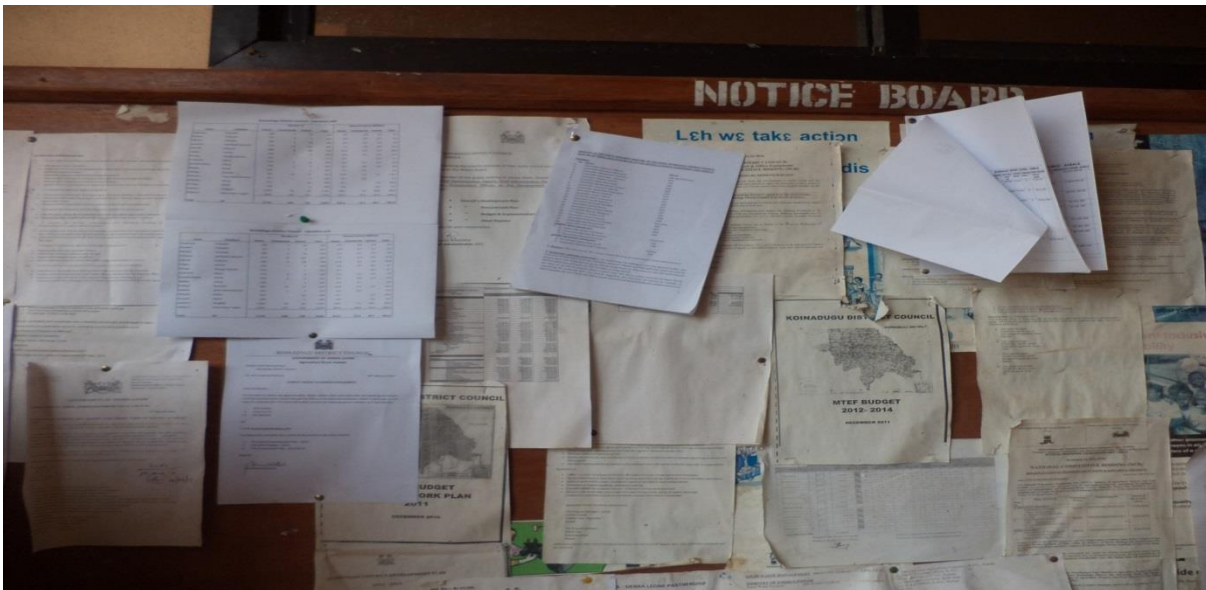
Committee inspecting a newly constructed Market building by the Bo District Council



Poorly attended public Hearing at Makeni City Council Hall, Makeni



Devolved Sector Head, Education –Bombali District Council, Presenting her Report



Notice Board at the Koinadugu District Council



Koinadugu District Council Team



Chairman, Kambia District Council addressing the Committee on the council's effort to promote transparency and accountability



Gibril Gottor, Journalist-Kambia District, making submission of mismanagement by Kambia District Council Administration



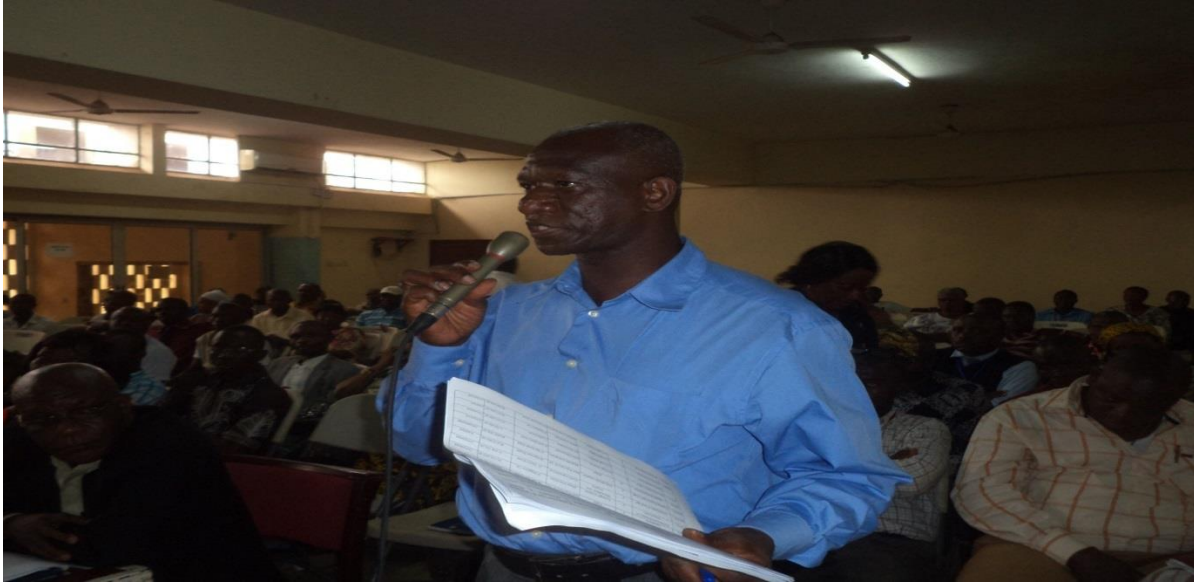
Individual Concerns raised by the Public at the Port Loko District Council Hall



Committee Public Hearings with WARDC



WARDC Notice Board with scanty documents



Devolved Sector Head, Presenting progress report during the hearings with Freetown City Council



CA, FCC presenting report on efforts made by the Council to ensure transparency and accountability