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**REPORT OF THE COMMITTEE ON FINANCE AND ECONOMIC
DEVELOPMENT ON THE OVERSIGHT VISIT TO LOCAL GOVERNMENT COUNCILS IN THE
SOUTHERN PROVINCE**

1. INTRODUCTION

From the 16th to the 21st August 2011, a delegation of seventeen (17) Members of the Parliamentary 'Committee on Finance and Development Planning' went on an Over-sight working visit to Local Government Councils in the Southern Province with a view to obtain firsthand information on some pertinent issues and to report to Parliament. The Local Government Councils visited included the following:

- i. Bo City Council
- ii. Bo District Council
- iii. Pujehun District Council
- iv. Moyamba District Council
- v. Bonthe Municipal Council
- vi. Bonthe District Council

2. ESTABLISHMENT, FUNCTIONS AND POWERS OF THE COMMITTEE

Section 93 of the 1991 Constitution of Sierra Leone, Act No.6 of 1991 vests the following powers in Parliament:

93(1)"At the beginning of each session of Parliament, but in any case not later than twenty-one days thereafter, there shall be appointed from among its members the following Standing Committees, that is to say -

- a. the Legislative Committee
- b. the Finance Committee
- c. the Committee on Appointments an the Public Service; d
- e

93(2) "In addition to the Committee referred to in subsection (1), Parliament shall appoint other

Committees which shall perform the functions specified in subsection (3).

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 as may be assigned to it, and such investigation or inquiry may extend to proposals for legislation.

93(4).....

93(5).....

93(6) "For the purposes 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 producing of documents; and
- © the issue of a commission or request to examine witnesses abroad."

The 'Committee on Finance, Economic Planning and Development' is one of the Standing Committees of Parliament established under section 93(1) to perform the oversight functions specified in Sub Section (3) above.

3. MEMBERS OF THE COMMITTEE

The Committee was comprised of:

- i. Hon. Dr. Moses Sesay - Chairman
- ii. Hon. Hassan Sheriff
- iii. Hon. Bliss E. Osho Williams
- iv. Hon. Alimamy A. Kamara
- v. Hon. David B. Conteh
- vi. Hon. Ibrahim Sorie
- vii. Hon. Matthew Teambo
- viii. Hon. Alhaji Buya Kamara
- ix. Hon. Foday Rado Yokie
- x. Hon. Philip T. Tondoneh

- xi. Hon. Dr. Brima M. Kamanda
 - xii. Hon. Lansana Kemokai
 - xiii. Hon. Alice Foyah
 - xiv. Hon. Tamba E. Kaingbanja
 - xv. Hon. Shiaka M. Sama
 - xvi. Hon. Kande C. Bangura
 - xvii. Hon. P. C. Mohamed Sama Kailondo Banya IV.
4. JUSTIFICATION FOR THE VISIT

4:1 The oversight activities undertaken by the Committee were borne against the following background:

- i. During the Budget hearings on the Recurrent and Development Expenditure Estimates 2011 of MDA's by the Parliamentary Finance Committee, a number of issue emerged with regards to the lack of effective working relationship between the Local Government Councils and the Chiefdom Councils in the areas of revenue collection.
- ii. Since the inception of the Local Government Councils in 2004, no effective oversight has been undertaken by Parliament because of budgetary and logistic constraints.
- iii. Thirdly, the Committee wanted to ascertain the extent to which the Local Government Councils were carrying out their functions and the challenges encountered
- iv. Lastly, to enhance accountability and transparency in the management of funds and public resources

5. EXPECTED OUTCOME

5:1 It was envisaged that the exercise would:

- i. Strengthen the working relationship between the Local Government Councils, the Paramount Chiefs and the Chiefdom Councils in the areas of revenue mobilization.
- ii. Increase the revenue base of Government by encouraging the Local Government Councils to intensify revenue collection.
- iii. Enhance prudent management of public funds, transparency and accountability

6. METHODOLOGY

6.1 The Committee had planned to hold open meetings with:

- i. The Resident Minister, South
- ii. The Provincial Secretary, South
- iii. The Mayor and Management of the City and Municipal Councils
- iv. The Chairpersons and Management of the District Councils
- v. Representatives of chiefdom Councils
- vi. Make on-the spot visits to some project sites

6.2 Pertinent issues discussed included:

- i. The Development Plan of the Council
- ii. Management of public funds and Council Assets
- iii. Mining Areas Development Funds/ Surface rents for past 3 Years
- iv. Own revenue collection, sources of revenue and disbursement
- v. Relationships between Councils and Chiefdoms in revenue collection
- vi. Procurement and Contracts

7. LIMITATIONS

7:1 The Committee had a limited timeframe of six days, including traveling time, to cover the six Local Government Councils. (See Annex 1.) Time constraints coupled with the bad roads and the heavy rains inhibited the Committee from visiting a random sampling of project sites outside the townships.

7:2 The Committee was not able to have a meeting with the Resident Minister, South, and the Provincial Secretary as Members of the 'Local Government Provincial Supervisory Committee' due to other official engagements outside the city of Bo.

8. **FINDINGS IN RESPECT OF THE ISSUES**

8.1 DEVELOPMENT PLAN

Each of the Local Government Councils visited had a detailed 'Development Plan' that was said to have been put together through a complex participatory process that involved the local communities, the 'Ward Committees' and the Councilors in a needs assessment exercise. The Development Plans were generally said to have gone through the scrutiny of the Local Government Councils' 'Development Planning Units,' the 'Technical Planning Committees' and the 'Budget and Finance Committees' before final approval was given by the Local Government Council concerned.

Some Local Councils claimed to involve the participation of the sitting Members of Parliament (MPs) of the area in the activities of the Council including the development planning processes. In the Pujehun District Council, for instance, the Chief Administrator (C.A.) said the Local Government Act, 2004 only provided for community involvement and hence did not ever call for the participation of the local MP in Council activities. Other Local Councils felt that the MP must demonstrate an interest in the work of the Council and get himself involved. Though the Bo City Council failed to invite sitting MPs of the area to participate in their activities, the Council claimed to email all important decisions of Council to their Parliamentary representatives.

Development Projects and other benefits of Councils contained in the Development Plan were generally said to be evenly spread out among the chiefdoms/communities according to their prioritized needs without any discrimination.

The Committee however noted the complaints of some Councilors about:

- i. Councils' neglect to provide for the maintenance of some Peripheral Health Units (PHUs) within their wards. Some of the PHUs were said to have dilapidated roofs, no water wells or living quarters for the health personnel.
- ii. Long delays in contractors performance of Local Councils' awarded contracts which could cause community loss of confidence in the Local Councils'
- iii. delay or non-payment of the quarterly allocations of one million Leones for the up and running of the PHUs
- iv. delay or non-payment of the girl-child education fund to the schools
- v. Councils' neglect of feeder maintenance to big towns in certain chiefdoms
- vi. Councils' indifference to the provision of local court barrays in big towns in certain chiefdoms etc.

8.2 Recommendations

The Committee recommended that:

- i. Development projects and other benefits of the Local Government Councils should be evenly and equitably spread among all the chiefdoms/communities without discrimination.
- ii. Local Government Councils should involve sitting Members of Parliament (MPs) in all activities of the Councils. To this end, the Committee decided to ensure, in any future amendment of the Local Government Act of 2004, that sitting MPs be members of Councils to enhance effective service delivery.

9. MANAGEMENT OF COUNCIL ASSETS

All the Local Councils visited had detailed inventories of Local Council assets as maintained in the Asset Registers. Some of the assets, Members observed, were inherited while others were either supplied, purchased or donated to council.

The Committee also noted that most of the assets were not valued for inclusion in the Annual Financial Statement of the Councils. The Committee recommended that all assets entered into the Assets Register be valued.

10. MINING AREA DEVELOPMENT FUND/SURFACE RENT

Section 34 of the Mines and Mineral Act 2009 provided for the distribution of surface rent as follows:

a. -	Land Owners	-	50%
b.. -	District Council	-	15%
c. -	Paramount Chief	-	15%
d. -	Chiefdom Admin	-	10%
e. -	Constituency Development Fund		10%

Revenue derived from mining either in the form of surface rent, 'Mining Area Development Fund', royalties etc. pursuant to Section 34 and 35 of the Mines and Minerals Act, 2009 are a major boost to revenue collection by Local Councils in mining districts. The Committee however noted with dismay that the large sums of revenue collected were not used by some Councils on developmental programmes but as administrative expenses, which, the Committee viewed as a duplication of expenses already provided by Government.

10.1. ***Pujehun District Council***

1. In the Pujehun District Council, the Committee was informed that revenue from diamond mining activities in 2009 was Le27, 200,520.63 and Le49, 087,417 for 2010. The Council could not however adequately account for the use of the fund. The Chief Administrator and accounting staff proffered excuses of being newly transferred to the Council.
2. Secondly, the Committee noted that the Pujehun District Council has a 'Mining Supervisory Committee' whose members were provided with motor bikes and necessary logistics to constantly supervise mining activities. The Parliamentary Committee noted that no reports were ever written by the Mining Supervisory

Committee inspite of repeated requests and approvals for logistics. The Committee viewed the failure to demand written reports from the 'Mining Supervisory Committee' as a very serious lapse on the part of the Chief Administrator and the Local Council Chairman.

3. The Committee noted with concern that mining revenue collected in 2009 and 2010 were said to have been used to purchase a secondhand vehicle, an eighteen (18) seater bus for use as a commercial transport to generate revenue. The Committee was dismayed that the Chief Administration could neither produce the Local Councils 'Cash Book' where purchase of the bus was entered nor could he produce the minutes of Council's decision to purchase the bus.

10.2. **Bo District Council**

Both gold and diamond are mined in the Bo District. Revenue in the form of surface rent, royalties or 'Mining Area Development Fund' for gold in 2009 amounted to Le.11, 000,000 and Le77, 000,000 for 2010. Revenue from diamond mining amounted to Le55, 062,475.71 for 2009 and Le223, 000,000 for 2010. (See Annex 2.)

The Local Council claimed to have used the money to award ten scholarships to deserving Junior Secondary School (JSS) students in every chiefdom in the district. Part of the money was also said to have been given to councilors to assist them complete the self-help projects they had initiated in their wards.

10.3. **Bonthe District Council**

Bonthe District Council received the following for the past three years and spent every cent of it on administrative cost.

Surface Rent from Sierra Rutile

2009	- 95, 018,000.00
2010	- 125,108, 000.00
2011	- 139,550, 000.00 (See annex 3)

The Committee:

- i. frowned on the expenditure pattern and described it as contrary to international best practice and a recipe for chaos.
- ii. the Committee also frowned on the use of mining revenue as administrative cost which is the responsibility of Government to provide. Members viewed such expenditure as a duplication of effort and misuse of public funds.

10.4 **Moyamba District Council**

Two important minerals, Rutile and Bauxite, are mined in the Moyamba District and 10% revenue realized by the Council from the two minerals in 2009 and 2010 were as follows:

2009	-	Le196,469,000.00
2010	-	
a.	Rutile -	Le193,935,000.00
b.	Bauxite	<u>45.928.000.00</u>
		<u>Le239,863,000.00</u>

The Committee observed that like the Bonthe District Council, most of the money was spent on non-developmental programmes.

The Committee noted that the Bo City Council and the Bonthe Municipal Council do not benefit from surface rent/mining Development Fund.

The Committee recommended that revenue from mining should be used to develop the areas affected by mining activities. Such money, Members suggested, should be spent on tangible projects such as housing, schools, modern markets etc. that would be of lasting benefit to the affected communities.

OWN SOURCE REVENUE COLLECTION AND DISBURSEMENT (See Annex 4 for examples)

- 11. The provisions of Sections 45, 56, 57, 69 etc of the Local Government Act, 2004 empower the Local Government Councils to raise revenue from a wide range of sources otherwise known as "own Source Revenue." Own source revenue is mainly meant to complement the grants/subventions

that come from Government. Some Councils collect more revenue than others depending on their peculiar situations, drive, resourcefulness and the determination of the council management to sustain itself.

The Bo City Council, for instance, had used its own source revenue for 2009-2010, to help the disabled through fencing the compound and providing equipment for the Blind School. The City Council has also established a funeral home to be run by a private investor that would pay taxes to the Council.

The Pujehun District Council used its own source revenue for 2010 to:

- i. Procure three motor bikes
- ii. Procure three Lap-tops
- iii. Rehabilitation of 2 junior staff quarters
- iv. Provide notice Boards for 22 councilors for use in their wards
- v. Procure tools for road maintenance in 22 wards
- vi. Supply 10 bundles of C.I. Sheets (zinc) for the rehabilitation of the local court barray at Sahn Malen.

11. 1 Inter-Council Conflicts over revenue collection

11.1.1 Bo City Council and Bo District Council

The collection of own source revenue has been the source of such unnecessary conflicts between Local Government Councils that the attention of the Ministry of Local Government is urgently required to nip the problem in the bud. There is currently a conflict brewing between the Bo City Council and the Bo District Council over areas of revenue collection.

Bo, the second largest city and the Southern Provincial Headquarter town, is expanding very rapidly to engulf peripheral areas that were beyond the former demarcated boundaries of the city. New elegant houses, hotels and guest houses are currently being built in areas that were once village settlements around Bo town. Because of this rapid expansion, the City Council has extended services, like waste collection, provision of roads, markets, recreation etc, outside the city. The City Council management had argued that Bo city definitely needed a new statutory demarcation of boundaries because the Bo District Council was laying claims and collecting market dues in areas that belonged to the City Council The

Committee was informed that the Bo City Council was working on a new map of Bo to enhance revenue mobilization including the payment of property rates. The District Council, they went on, is bigger and has many more sources of revenue than the City Council.

The Bo District Council, on the other hand, argued that the Bo City Council was collecting

revenue in areas that belonged to the District Council and was trying to do property assessment for tax purposes in the peripheral areas of the city that had hitherto belonged to the District Council. Like the City Council, they argued that the Bo city has rapidly expanded to cover peripheral villages that had once been part of the District Council. Hence a consultant had been hired for property tax assessment. The Council asserted its readiness to developed the new areas, build markets, make roads, collect waste and to render better services. Attempts have been made to solve the problem through compromise and understanding to no avail.

The Committee noted that there were laws in place demarcating areas of operation for the two Councils. These include: The Local Government Act ,2004 "Statutory Instrument No.15 of 2005 published on the 17th November, 2005" and "Statutory Instrument No. 6 of 2006 published on the 15th June, 2006" in respect of City Councils. The Committee recommended that both Local Councils adhere to the provisions of those "Statutory Instruments" until an amendment of the Local Government Act, 2004. Members called for the immediate intervention of the Ministry of Local Government and Rural Development into the matter for a peaceful settlement.

11.1.2 **Bonthe Municipal Council and the Bonthe District Council**

The Bonthe Municipal Council is not happy that all the sector heads of departments, Health, Education, Agriculture, Social Welfare etc. reside on the mainland, rendering more service to the District Council, while paying occasional visits to the Bonthe Island and district head quarter town. They complained that the implementation of certain devolved functions were hampered by the absence of the appropriate officials.

The response of the Bonthe District Council was that the problem was inherited. The sector managers, the medical doctor, District Agricultural Officer, Education Officer, Social Welfare Officer etc. prefer to stay on the mainland where more than 85% of the population lived, while paying periodic visits to the island. The allegiance of the sectoral heads, they argued, were not however with the Council but with their headquarter Ministries from where they got their salaries. In terms of medical services, Bonthe Island was said to have a hospital and four PHUs while the mainland had 36 PHUs.

11.2 **Relationship between Local Councils and Chiefdom Administration**

Section 20 (2 h-j) of the Local Government Act, 2004 provides that one of the functions of the Local Government Councils is to:

- (h) "oversee chiefdom councils in the performance of functions delegate to them by the Local Council;

- (i) determine the rate of local tax
- (j) approve the annual budgets of chiefdom councils and oversee the implementation of such budgets;"

Section 58 of the same Act provides that the revenues collected by chiefdom councils are to be shared with the Local Councils.

The means by which Local Councils exercise control over the chiefdom administration is through the "Central Chiefdom Finance Clerks" (CCFC). The Committee was informed by all the Local Councils visited that the Local Councils' oversee the Chiefdom Councils through the CCFCs who report to the Local Councils.

The Committee however noted with dismay that the CCFCs were not adequately on top of their jobs. Hence the Local Government Councils' control over the Chiefdoms' administrations were weak.

Under direct questioning, the CCFCs deposed that their functions included:

- i. preparing the Annual Budgets of the Chiefdom
- ii. preparing estimates of the revenue from the various own revenue sources:
 - court fees
 - plantation licenses
 - society dues etc.
 - market, fishing dues etc all of which, according to the CCFCs, amounts to very little.
- iii. preparing the expenditure of the chiefdoms
- iv. assessing local tax collection etc.
- v. supervising the chiefdoms in terms of revenue collection and disbursement

The Committee observed that the CCFCs were to a large extent responsible for the Government's non-payment of salaries of Chiefdom administrative workers, including the Paramount Chiefs. It was apparent that the budgets of the Chiefdom were not prepared and conveyed in time for Government to warrant grants/subventions to the Chiefdom administration.

The Committee also noted that annual local tax collected is divided among the following stakeholders:

- i. Precepts to Council
- ii. C.C.F.C. Office
- iii. Section Chiefs

- iv. Collectors expenses
- v. The Chiefdom Administration. (See Annex 5)

Chiefdom revenue from Local Tax is inadequate to meet the annual personnel expenses for the Chiefdom Administration. Local Tax revenue could only provide salaries for three months in the year.

11.3 **The complaints of Paramount Chiefs**

The Committee's meetings in Mattru Jong and Moyamba were attended by quite a number of Paramount Chiefs representation, who complained that:

- i. the Local Government Council Act, 2004 had not only hijacked all revenue sources from the chiefdoms but had, by Section 58 of that Act, forced the chiefdom administrations to share even the meagre revenue collected with the Local Government Councils. The only revenue bases left to the chiefdoms were the local tax, market dues and local court proceeds. One chief observed that local court proceeds could not be classed as a revenue base because it would not enhance peace in the chiefdom.
- ii. The salary of Paramount Chiefs and the Chiefdom administration were in arrears for up to thirty-six months. Some Paramount Chiefs in Mattru Jong informed the Committee that a delegation from the Ministry of Local Government headed by the Deputy Minister had, in 2010, come to Mattru Jong to pay the chiefdom police directly and not through the Local Government Council. Some chiefs were given a month salary of Le.60, 000 only and nothing more has been paid since then.
- iii. That for the past three years, the Chiefdom Administrations had received no grants or subventions from Government.

The Committee recommended that the CCFCs endeavour to ensure timely preparation of chiefdom budget estimates for submission to Government through the Councils to enhance payments of grants and subventions to the chiefdoms.

The Committee also recommended that because of the apparent weakness in the Local Governments' control over the Chiefdoms, the function of Local Council with respect to Section 20 (2 h-j) of the Local Government Act, 2004, could well be passed onto the reestablished District Officers.

11.4 **Conflict between Councils and chiefdoms in the area of revenue collection**

The inter-council conflict between the Bo City Council and the Bo District Council has been

noted inter alia. Relations between Paramount Chiefs/Chiefdom Administrations and Local Councils have also had their fair share of conflicts over revenue collection during the period.

In view of the fact that chiefdoms neither generate adequate revenue nor do they receive grants and subventions from government and, considering that the salaries of the Paramount Chiefs and the chiefdom administrative staff are in arrears, some Paramount Chiefs, perhaps out of desperation, are inclined to openly flout the provisions of the Local Government Council Act, 2004 with respect to revenue sharing with Local Councils. There are a few examples of such conflicts in the Southern Provinces:

- i. The Bonthe District Council complained that revenue collection from a jetty in Yagoi is dominated and monopolized by the Local Paramount Chief who collects all the revenue without sharing anything with Council
- ii. In the Pujehun District, the Paramount Chief of Kpanga Kabonde, collects all the market dues from the Gbondapi weekly market and determines what to give to the Local Council.
- iii. In the Moyamba District, revenue from the Gbangbatok jetty, a major source of own source revenue, is collected by the local Chiefdom Committee without sharing with council.

The Committee recommended that the Ministry of Local Government endeavour to hold workshops with the Local Councils and Paramount Chiefs to neutralize these conflicts and to ensure that provisions of the Local Government Act, 2004 are adhered to.

The Committee also advised the Local Councils to cultivate harmonious relationship with the Paramount Chiefs and Chiefdom Administrations so that they all work together for the common good of their people.

11.5 **Local Council Control of the Chiefdom Bank Accounts**

A strange phenomenon was witnessed in the Bonthe District Council where newly elected Paramount Chiefs reported the disappearance of monies from their Chiefdom bank accounts without explanation. A number of newly elected Paramount chiefs reported that their Chiefdom Accounts, which had money before the death of their predecessors, were found empty upon their election and assumption of office.

The Committee noted that the signatories to the chiefdom bank accounts were the sitting Paramount Chief, the Chiefdom Treasury Clerk and the Chief Administrator of the Local Government Council. All three signatures, with the Chief Administrator signing last, are required to effect a withdrawal.

The Committee gave a strong warning to the Local Council to forward all such complaints to the resident Anti-Corruption Commission Officer in Mattru or the Police accordingly. The committee recommended the temporary withdrawal and replacement of one or two or all of the signatories.

12. Procurement and Contracts

All the Local Government councils visited claimed to adhere strictly to the regulations of the Public Procurement Act in all their procurement activities. Each Council was said to have a procurement Committee comprising of five: the Council Chairman, the Chief Administrator, the Finance Officer, a Member of Council and the Procurement Officer. The Procurement Committee meets to decide on all the procurement needs of the Local Council concerned. All contracts awards were said to go through competitive bidding as provided for in the Public Procurement Act.

The Parliamentary Committee noted that accountability and record keeping was poor in most of the Councils visited. Request for Council authority for certain purchases, contracts tender documents and payment schedules left a lot to be desired.

13. CONCLUSION

Local Government Councils were established to "be the highest political authority in the locality" with legislative and executive powers. They are responsible for the promotion of development initiatives in the locality and the welfare of the people with the resources at their disposal and such other resources that could be obtained from the Central Government, its agencies and donors.

All the Local Government Councils visited are doing their utmost to achieve those objectives for which they were established. The Local councils, in varying degrees, have definitely injected a new lease of life into the local communities with development programmes that responds to the needs of the people. Of all the councils visited, the Bo City Council appeared to be the most impressive. Headed by a very brilliant, development oriented and articulate Chief Administrator, accountability is the watch-word in the Bo City Council. The Bonthe Municipal Council, on the other hand, could hardly generate enough revenue to sustain itself. (See Annex 6)

One reason for the success of the Bo City Council is that the Council had sought and partnered with Non-governmental organizations (NGO) Development Agencies including Local Government Councils in the United Kingdom to bring service delivery to the Bo City. The benefits of such partnerships need not be emphasized.

There are enormous challenges particularly in the areas of:

- capacity building for Councils' staff
- financial management and accountability
- Record Keeping

The Government is remitting billions of leones to the Local Government Councils every year. Those Government grants, coupled with their own source revenues, should be able to go a long way to provide the much needed development initiatives to the local communities. Hence government needs to have its fingers on the pulse of the Local Government Councils to keep their use of public funds under close scrutiny and to particularly neutralize the emerging conflicts if the intended objectives for reestablishing the Local Government Councils are to be achieved. The Committee therefore recommends that the Auditor- General's Office endeavour to under take a more comprehensive audit of all the Local Councils with a view to enhancing accountability, good record keeping and putting corrective measures in place for effective service delivery.

The Committee expressed the felt need to replicate similar oversight visits to Local Government Councils in other regions of the country. The Committee therefore called on Parliament, the Ministry of Finance and donor agencies to help provide the necessary funding and logistics to enable the Committee do so.

Hon. Hassan Sheriff
Ag. Chairman.

PARLIAMENTARY COMMITTEE ON FINANCE & DEVELOPMENT OVERSIGHT VISIT TO
LOCAL GOVERNMENT COUNCILS IN THE SOUTHERN PROVINCE

BUDGET RETURNS

<i>No</i>	<i>Names</i>	<i>Overnight Allowance</i>	<i>XNo of days</i>	<i>TOTAL</i>
1	Hon. Moses Sesay	Le.400,000	6 x Le.400,000	Le.2,400,000
2	Hon. Hassan Sheriff	Le.400,000	6 x Le.400,000	Le.2,400,000
3	Hon. Bliss O. Williams	Le.400,000	6 x Le.400,000	Le.2,400,000
4	Hon. Alimamy Kamara	Le.400,000	6 x Le.400,000	Le.2,400,000
5	Hon. David B. Conteh	Le.400,000	6 x Le.400,000	Le.2,400,000
6	Ibrahim Sorie	Le.400,000	6 x Le.400,000	Le.2,400,000
7	Hon. Alj. Buya Kamara	Le.400,000	6 x Le.400,000	Le.2,400,000
8	Hon. Foday R. Yokie	Le.400,000	6 x Le.400,000	Le.2,400,000
9	Hon. Philip T. Tondoneh	Le.400,000	6 x Le.400,000	Le.2,400,000
10	Hon. Dr, B. M. Kamanda	Le.400,000	6 x Le.400,000	Le.2,400,000
11	Hon. Lansana Kemokai	Le.400,000	6 x Le.400,000	Le.2,400,000
12	Hon. Alice M. Foyah	Le.400,000	6 x Le.400,000	Le.2,400,000
13	Hon. Tamba Kaingbanja	Le.400,000	6 x Le.400,000	Le.2,400,000
14	Hon. Shiaka M. Sama	Le.400,000	6 x Le.400,000	Le.2,400,000
15	Hon. P. C. Sama Banya	Le.400,000	6 x Le.400,000	Le.2,400,000
16	Hon. Matthew Teambo	Le.400,000	6 x Le.400,000	Le.2,400,000
17	Hon. Kande C. Bangura	Le.400,000	6 x Le.400,000	Le.2,400,000
18	Mr. Peter J. Kulagbanda	Le.350,000	6 x Le.350,000	Le.2,100,000
19	Mr. Mohamed Jusu	Le.350,000	6 x Le.350,000	Le.2,100,000
20	Driver	Le.150,000	6 x Le.150,000	Le. 900,000
	GRAND TOTAL			45,900,000

Since Mr. Mohamed Jusu (19 above) was no longer working in Parliament, his overnight allowance of Le.2,100,000 was used to buy fuel and lubricant for the entire trip.

PARLIAMENTARY COMMITTEE ON FINANCE & DEVELOPMENT OVERSIGHT VISIT TO
LOCAL GOVERNMENT COUNCILS IN THE SOUTHERN PROVINCE

BUDGET RETURNS

No	Committee Members	Overnight Allowance X	No of Days	Total	Signature
1.	Hon. Moses Sesay	Le.400,000	x 6	Le.2,400,000	
2.	Hon. Hassan Sheriff	Le.400,000	x 6	Le.2,400,000	
3.	Hon. Bliss O. Williams	Le.400,000	x 6	Le.2,400,000	
4.	Hon. Alimamy Kamara	Le.400,000	x 6	Le.2,400,000	
5.	Hon. David B. Conteh	Le.400,000	x 6	Le.2,400,000	
6.	Hon. Ibrahim Sorie	Le.400,000	x 6	Le.2,400,000	
7.	Hon. Alj. Buya Kamara	Le.400,000	x 6	Le.2,400,000	
8.	Hon. Foday R. Yokie	Le.400,000	x 6	Le.2,400,000	
9.	Hon. Philip Tondoneh	Le.400,000	x 6	Le.2,400,000	
10	Hon. B. M. Kamanda	Le.400,000	x 6	Le.2,400,000	
11	Hon. Lansana Kemokai	Le.400,000	x 6	Le.2,400,000	
12	Hon. Alice M. Foyah	Le.400,000	x 6	Le.2,400,000	
13	Hon. Tamba	Le.400,000	x 6	Le.2,400,000	
14	Hon. Shiaka M. Sama	Le.400,000	x 6	Le.2,400,000	
15	Hon. P. C. Sama Banya	Le.400,000	x 6	Le.2,400,000	
16	Hon. Matthew Teambo	Le.400,000	x 6	Le.2,400,000	
17	Hon. Kande C.	Le.400,000	x 6	Le.2,400,000	
18	Mr.Peter J. Kulagbanda	Le.350,000	x 6	Le.2,100,000	
19	Mr. Mohamed Jusu	Le.350,000	x 6	Le.2,100,000	
20	Driver	Le. 150,000	x 6	Le. 900,000	
	GRAND TOTAL			45,900,000	

Please note: Since Mr. Mohamed Jusu (19 above) was no longer working in Parliament, his overnight allowance of Le.2,100,000 was used to buy fuel and lubricant for the entire trip.