

BUDGET TRACKING REPORT OF SPECIFIC ACTIVITIES IN THE HEALTH, EDUCATION AND AGRICULTURE SECTOR- KAMBIA DISTRICT COUNCIL 2020

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The content of this document does not necessarily reflect the views of the donor

ACKNOWLEDGEMENT

We are pleased to present the result of the Kambia District FY 2020 Budget Tracking exercise, which sought to look at how the Kambia District Council and the devolved sectors utilised the allocated budgets with a view to ascertain their compliance to the accountability and transparency measures, which are the barometers for progress and development.

The intent is to feedback the citizens on how the KDC has utilised taxpayers' monies to deliver services in line with the 2004 Local Government Act and the 2016 Public Financial Management Act. This will enable the citizens to understand key issues mentioned in the Kambia District Council Local Budget in a bid to hold the council accountable.

Thanks to KaBTAN members for developing the data collection tool along with Budget Advocacy Network and for collecting the field data. The program and finance team of BAN provided technical support to the team to bring this intervention to a logical end.

Special thanks to the European Union for providing funding for this work under the “Action for inclusive Social and Economic Service Delivery in Kambia” project and ActionAid Sierra Leone for providing leadership.

ACRONYMS

BAN - Budget Advocacy Network

CSOs - Civil Society Organisations

AASL - ActionAid Sierra Leone

KDC - Kambia District Council

KaBTAN - Kambia Budget Tracking and Advocacy Network

FDD - Fiscal Decentralization Division

MOF - Ministry of Finance

M & E - Monitoring and Evaluation

MDAs - Ministries Department and Agencies

LGFD - Local Government Finance Department

CA - Chief Administrator

NGOs - Non-Governmental Organisations

INGOs - International Non-Governmental Organisations

PHUs - Public Health Units

1.0 BACKGROUND AND RATIONALE

The EU awarded a 3-year project to ActionAid Sierra Leone and its Partners including ABC-Development and Budget Advocacy Network (BAN) entitled **“Action for inclusive social and economic service delivery in Kambia District”**. One of the expected results of the project addresses the “CSOs and their networks to demonstrate enhanced organizational and technical capacities through more productive engagements with local and national authorities.” This component responds to the need to build CSOs’ capacity to contribute to governance and development processes in Sierra Leone, strengthen decentralization and address poverty reduction. CSOs have weak technical capacity in challenging issues around accountability and budgets.

The project seeks to empower civil society actors and citizens in Kambia to influence more democratic local governance processes and take active part in ensuring a more effective and inclusive socio-economic service delivery at local level.

ActionAid Sierra Leone (AASL) has a long history of working with the most marginalised communities to foster social mobilisation, civic participation and women’s rights in Sierra Leone and has extensive experience in developing collaboration between diverse interest groups at local and national levels and with government, to enhance local territories’ development aspirations.

The Association for the Wellbeing of Rural Communities and Development (ABC-Development) has been instrumental over the years in building CSOs’ capacities and strong interface with Council and Community Structures.

The Budget Advocacy Network (BAN) is a network of seven organizations which include local and international members who are extensively engaging in public financial management through scrutiny of national and local budgets and domestic revenue generation to fund social service delivery. AASL has been in partnership with ABC and BAN for over ten years. This action will build on the learnings and successes of ActionAid and partners in working with women and youth on socio-economic empowerment and more effective and inclusive service delivery at local level.

Local government structures were established to provide services to local communities with resources generated at the local level and grants transferred by the central government to local councils and devolved sectors. The Kambia district council has an obligation to provide quality services to its citizens, who equally have the responsibility to monitor the activities of the council for accountability purposes. But CSOs in the district have capacity challenges to engage in budget tracking of activities the local council is implementing which has resulted to poor service delivery in the district.

To enhance the capacity of this working group, Budget Advocacy Network, under this project capacitated the local CSOs who did the budget tracking in five Chiefdoms out of ten in the district. The CSOs led the conversation at chiefdoms and community level on the issues around revenue generation as well as equip them with skills and knowledge to participate in the entire district budget life cycle –from planning to implementation and monitoring. BAN facilitated the

budget tracking process which looked into utilization of the district budgets allocated to key social service sectors in the fiscal year 2020.

Public budgets and expenditures are the means through which public policies are translated into tangibles and targeted developmental actions. Government's decisions on how to allocate and spend financial resources have a direct impact on the well-being of citizens. However, the misallocations, wrong prioritization, abuse and mismanagement of public funds pose a tremendous challenge for the efficiency and effectiveness of development interventions and poverty reduction. Citizens' participation and civil society involvement in processes of public budgeting and financial management are essential for promoting transparency and accountability with regards to public finances, building safeguards against corruption; and ensuring that public monies are allocated equitably so that the interests and needs of poor and marginalized groups are adequately addressed.

Expenditure tracking refers to methodologies that civil society organizations (CSOs) and other institutions can use to examine how public resources flow from one level of government to the next, and eventually to the intended beneficiaries. By identifying places where the system for transferring funds breaks down, as well as cases of mismanagement and corruption, expenditure tracking is yet another tool for CSOs to use to ensure that government budgets are being executed on the ground as intended, and that scarce public resources are being used effectively.

2.0 METHODOLOGY

2.1 Scope of the Study

This study looked at three devolved sectors and own-source revenue mobilised by the Kambia District Council in the fiscal year 2020, targeting activities and budgets that are related to service delivery. The sectors include the following:

- Education
- Health
- Agriculture

The focus was to track the flow of financial resources across the devolved sectors in terms of specific allocations, expenditures, and resource gaps. It also looked at the transparency and accountability aspect as in how the KDC utilizes own-source revenue and befits the citizens derived from its utilization.

2.2 Objective of the Study

The general objective of tracking the budget is to improve the aspects of transparency and efficiency of the Council spending.

The specific objectives include to:

- help the Kambia district council to track the revenue generation stream in the district;
- build the tracking capacity of Kambia Budget Tracking and Advocacy Network (KaBTAN); and
- enhance increased transparency and accountability on the use of public resources.

2.3 Tracking tools

Prior to the collection of the budget data, KaBTAN members were trained on the essence of budget tracking and how to go about field data collection. The CSOs collectively identified specific issues to be tracked which were inputted in the tools. The tool was developed to probe the overall sector budgets, specific budget allocations, expenditures and or reason(s) for variances. Three sets of questionnaires were developed –one for the sectors, which looked at allocations, expenditure and variances. The questionnaire the council looked at tax levy and transparency and accountability issues relating to the use of own-source revenue and grants from the central government. The third which was for community beneficiaries, looked at accountability and transparency on the use of local taxes collected in the fiscal year 2020.

2.4 Data Collection

The CSOs trained are members of KaBTAN which are based in Kambia District. They did the data collection using a paper-based tracking tool system. This process lasted for three (3) weeks. The budget allocations data was collected at the Fiscal Decentralization Division (FDD), whereas the expenditure data was collected at the respective sectors. In a bid to triangulate the information, data was also collected from Community Beneficiaries and the Local Council

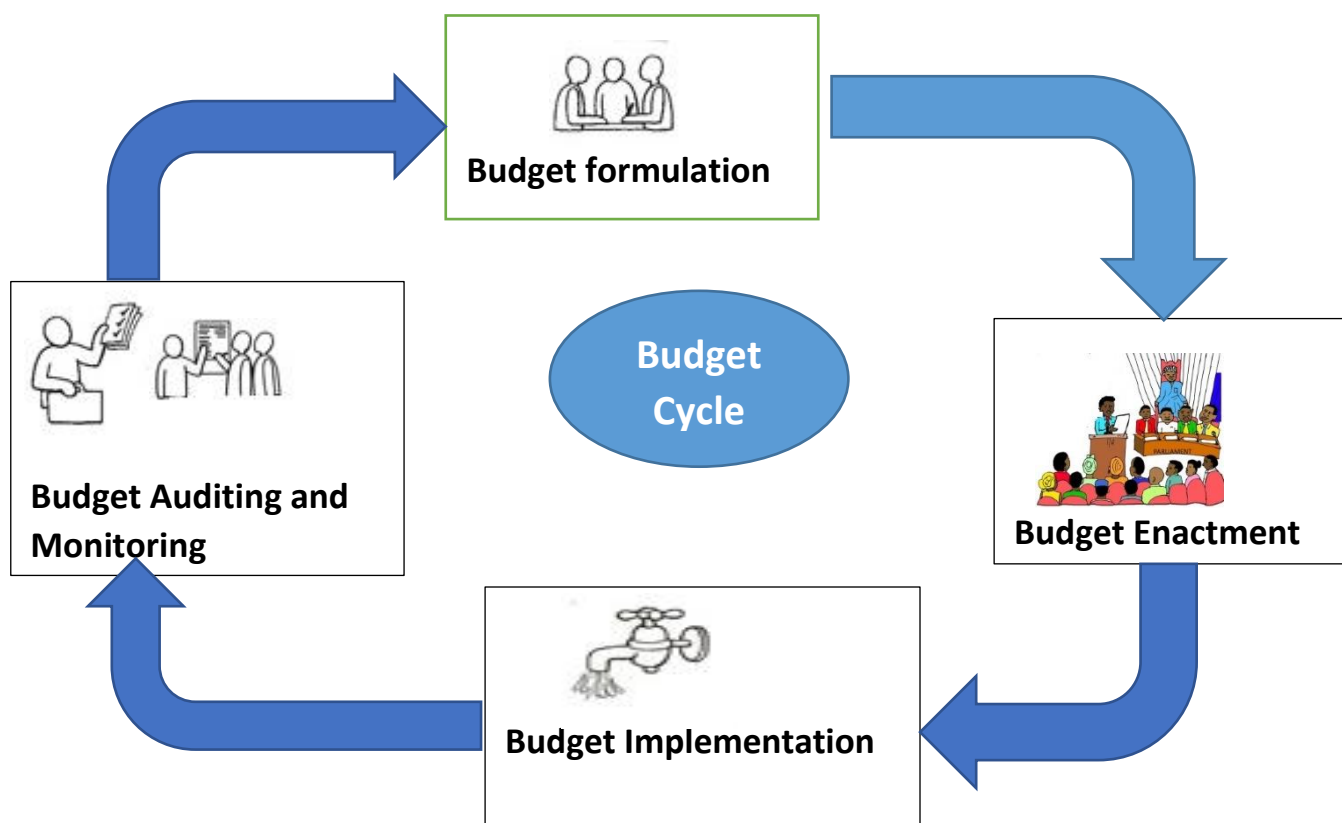
2.5 Data Processing and Analysis

The completed tools were tabulated looking at budgets, expenditures, variance and comment sections. Summary of the activities implemented, not implemented and information not provided is hereby presented in the form of figures.

3.0 THE BUDGET PROCESS IN SIERRA LEONE

The budget process is a cycle made up of major events or stages in making decision about the budget and implementing and assessing those decisions.

How many stages have the Budget Cycle?



There are four stages involved in the budget cycle: budget formulation; budget enactment; budget execution; and budget auditing and assessment

Stage 1 Budget Formulation - The budget plan is put together by the executive branch of government.

Stage 2 Budget Enactment - The budget plan may be debated, altered, and approved by the legislative branch of government

Stage 3 Budget Execution - The policies of the budget are carried out by the government through the implementing ministries.

Stage 4 Budget Auditing and Assessment - The actual expenditures of the budget are accounted for and assessed for effectiveness.

3.1 District/City Councils



The budget development process at District level starts by holding a consultative meeting with all sector heads and council members. Following which the different sectors would develop their budgets which go through a harmonization process by the technical committee to fit within the national government's ceiling, the budget will then be submitted to the Council for approval before it goes to the MOF. The key people involved in budget development are - Sector Heads, Finance Officers, M & E officers, with final sign-off being given by Councilors and the Chief Administrators.

Challenges include –

- Inadequate funds for preparation of the budget
- No budget officers
- Unrealistic sector ceiling
- Late disbursement of funds from MoF
- Inadequate consultation with other relevant stakeholders
- Inadequate capacity for proper budget preparation

Suggested Strategies for Improving the Process -

- Early consultation with stakeholders
- Provision of budget officers, and capacity building on budget development and financial management for sector heads

3.2 Budget Disbursement

Budget disbursement is the phase where resources are transferred to MDAs and councils to implement policies incorporated in the budget. The Budget Bureau, before the commencement of any calendar quarter, prepares the Quarterly Budgetary Allocations. These are then forwarded to the Accountant General, by the Financial Secretary, as directive to allow the processing of payment vouchers up to the amounts provided so as to facilitate budget disbursements. At national level, the quarterly allocations are disbursed upon receipt of the previous quarter's financial returns. Unfortunately, these quarterly disbursements are often not adhered to by the MoF as funds are sent to MDAs and Councils on the basis of availability of the total revenue

collected. The survey tracking revealed that 4th quarter disbursements of every year are not disbursed during the current year but rather, are sent to MDAs in the first, or sometimes even the second quarter, of the next year.

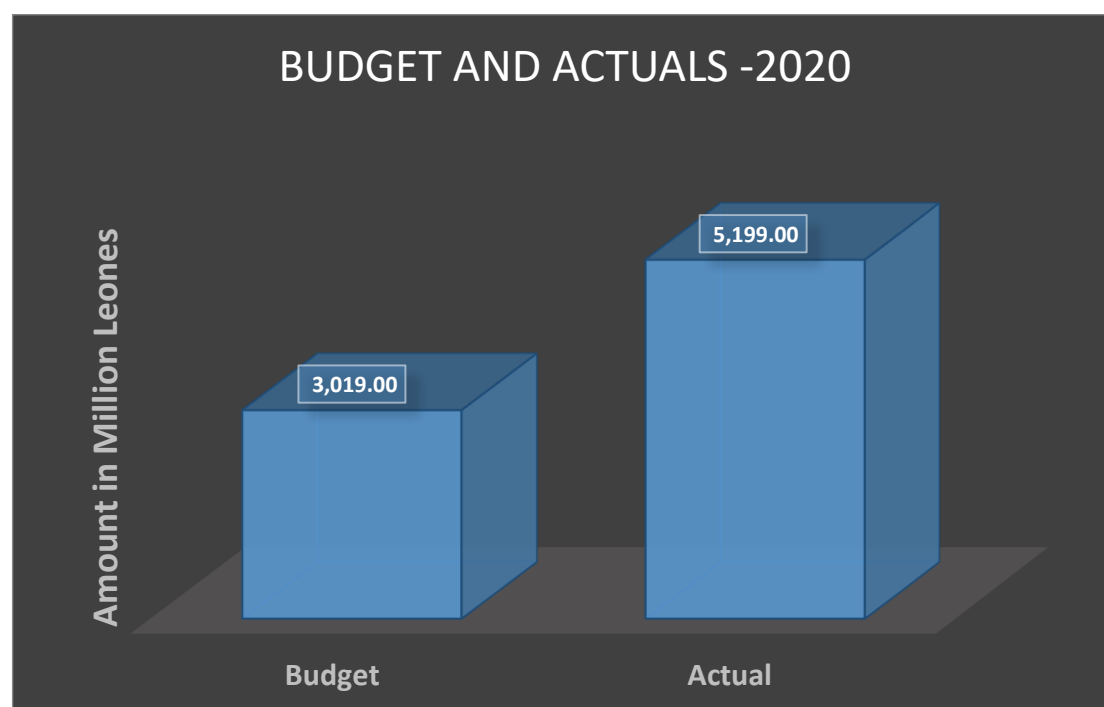
At the Council level, quarterly allocations are only made possible after the Fiscal Decentralization Division (FDD) has received all returns from all the Councils in all the sectors. This process de-motivates the Councils who are proactive in terms of sending their financial returns on time, as it will not affect the timeliness, or lack thereof, with which they receive their allocations. Government should implement a process wherein disbursements are made as soon as returns are received by LGFD, rather than waiting for all the Councils.

4.0 DATA ANALYSIS

4.1 Overall Council Budget and Actuals

In 2020, Le 3.091billion was budgeted for the KDC but the actual was Le 5.199billion. This amount is **72% more than the budgeted amount**. One contributing factor could be the rollover funds from 2019. Figure 1 below illustrates the budget and actuals.

Figure 1: Budget and Actual for Kambia District Council-2020



Source: Annual Statement of Government Account- Accountant General Department

4.2 Overall selected sector budgets and actuals

Table 1 shows the budget and actuals for the three sectors tracked in Kambia District. From the table, it is clear that the budgets are not matching the expenditures for the three sectors.

Table 1: Budget, Actual and Variance for Health, Education and Agriculture-2020

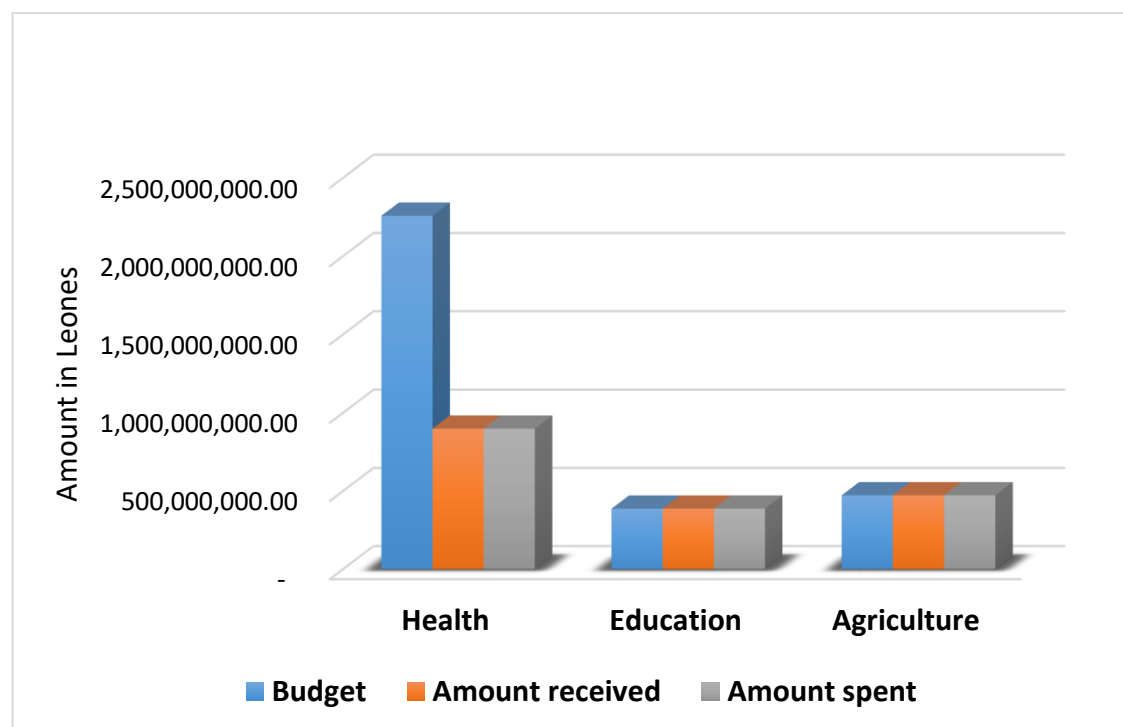
Sector	Budget (Le)	Amount received (Le)	Amount spent (Le)	Variance (Le)	% of budget to total council budget	% of expenditure to total expenditure
Health	2,258,000,000.	898,699,621	898,699,621	1,359,300,379	74.79%	17.29%
Education	387,388,784	387,388,784	387,388,784	-	12.83%	7.45%
Agriculture	472,580,263	472,580,263	472,580,263	-	15.65%	9.09%

Source: Government budget 2020 and Kambia District Council

The Kambia District Council allocated **12.83%** to Education in the year 2020, of which **7.45%** was spent. This means Council is aligning to government's flagship programme in providing basic education needs in the district. **15.65%** was allocated to agriculture, of which 9.09% was spent. This sector remained the second highest to health which was allocated **74.79%** of the approved Kambia District Council budget with **17.29%** execution.

This means that Kambia District Council's main priority in 2020 was health and sanitation. This is encouraging as two of the three main government's priority areas in terms of service delivery received substantial allocations.

Figure 2: Budget, Amount received and Amount spent



Source: Government budget 2020 and Kambia District Council

4.3 Sector specific budget and expenditure

Table 2: Specific Health Activities tracked -2020

No	Health Specific issues	Fund received.	Implementation Status	Budget (Le)	Amount Spent (Le)	Comments
1	Fuel support to the running of the DHMT generator	GoSL		66,300,000	66,300,000	Seven thousand eight hundred liters of fuel benefited from this activity

No	Health Specific issues	Fund received.	Implementation Status	Budget (Le)	Amount Spent (Le)	Comments
2	Monthly routine maintenance of DHMT generator	GoSL		12,000,000	12,000,000	The monthly routine maintenance was done 12times
3	Quarterly maintenance of 5 DHMT vehicles and 10DHMT motorbike	GoSL		40,000,000	40,000,000	Five vehicles and ten motorbike were maintenance
4	Procurement of furniture and equipment for DHMT	GoSL		30,000,000	30,000,000	No contractor needed
5	Maintenance of DHMT COMPLEX	GoSL		30,000,000	30,000,000	No figure was given for the number of beneficiaries
6	Quarterly Maintenance and repairs of solar refrigerators	GoSL		47,140,000	23,570,000	No figure was given for the number of beneficiaries
7	Refresher training of 70 health workers and 15nDHMT supervisors	GoSL		37,150,000	37,150,000	Eighty people benefited from this activity
8	Monthly support to 68 PHUs for outreach services and defaulter tracing for EPI	GoSL		82,200,000	6,500,000	No figure was given for the number of beneficiaries
9	Drugs support to PHUs	GoSL		42,129,621	6,831,597,216	No figure was given for the number of beneficiaries
10	Emergency drugs distribution and reverse logistic support	GoSL		8,500,000	28,000,000	No figure was given for the number of beneficiaries
11	Monthly support for case investigation of priority diseases	GoSL		5,100,000	7,065,000	Three people benefited from this activity

No	Health Specific issues	Fund received.	Implementation Status	Budget (Le)	Amount Spent (Le)	Comments
12	Monthly fuel support to 10 chiefdom supervisors to supervise their chiefdom PHUs on the main land	GoSL		10,200,000	5,100,000	Ten people benefited from this activity
13	Monthly support to 2 chiefdom supervisors for the Island PHUs in two chiefdoms	GoSL		7,200,000	5,640,000	Two people benefited from this activity
14	Support to MCH AIDE training schools	GoSL		40,000,000	40,000,000	One hundred two people benefited from this activity
15	Support quarterly material death review meetings with stakeholders	GoSL		34,100,000	34,100,000	Forty-five people benefited from this activity
16	Support quarterly in-charges meeting	GoSL		99,900,000	99,900,000	Seventy people benefited from this activity
17	Community sensitization meeting on material and other health issues	GoSL		10,840,000	10,840,000	Hundred people benefited from this activity

Source: Kambia District Council budget 2020 and Interview with staff of the council

Table 3: Specific Education Activities Tracked- 2020

No	Education Specific issues	Fund received.	Implementation Status	Budget (Le)	Amount Spent (Le)	Comments
1	Support to district development plan and budget	GoSL		1,000,000	1,000,000	Four people benefited from this activity
2	Running cost of one generator	GoSL		19,610,000	7,637,710	No specific number of people given
3	Procurement of fuel and lubricant for office vehicle	GoSL		20,400,000	4,000,000	No contractor needed
4	Procurement of fuel and lubricant for 13 motorbikes	GoSL		24,650,000	4,680,000	No contractor needed

No	Education Specific issues	Fund received.	Implementation Status	Budget (Le)	Amount Spent (Le)	Comments
5	Maintenance of 13 motorbikes	GoSL		5,000,000	4,680,000	Thirteen motorbikes were maintenance
6	monitoring and supervision of public exams (NPSE & BECE)	GoSL		28,697,382	13,697,382	Thirty-five people benefited from this activity
7	Weekly radio discussion program in the three radio stations on education policies and education activities in the district (23 male 2female)	GoSL		3,000,000		I can't tell if that was done
8	Provision of rain gears and boots for 25 office staff	GoSL		25,000,000	25,000,000	Twenty-five people benefited from this activity
9	Jointly quarterly monitoring and supervision of education activities in the district	GoSL		15,905,382		Twenty-two people benefited from this activity
10	Distribution of TLM in the district	GoSL		104,190,000	5,000,000	Five hundred and twenty thousand people benefited from this activity

Source: Kambia District Council budget 2020 and Interview with staff of the council

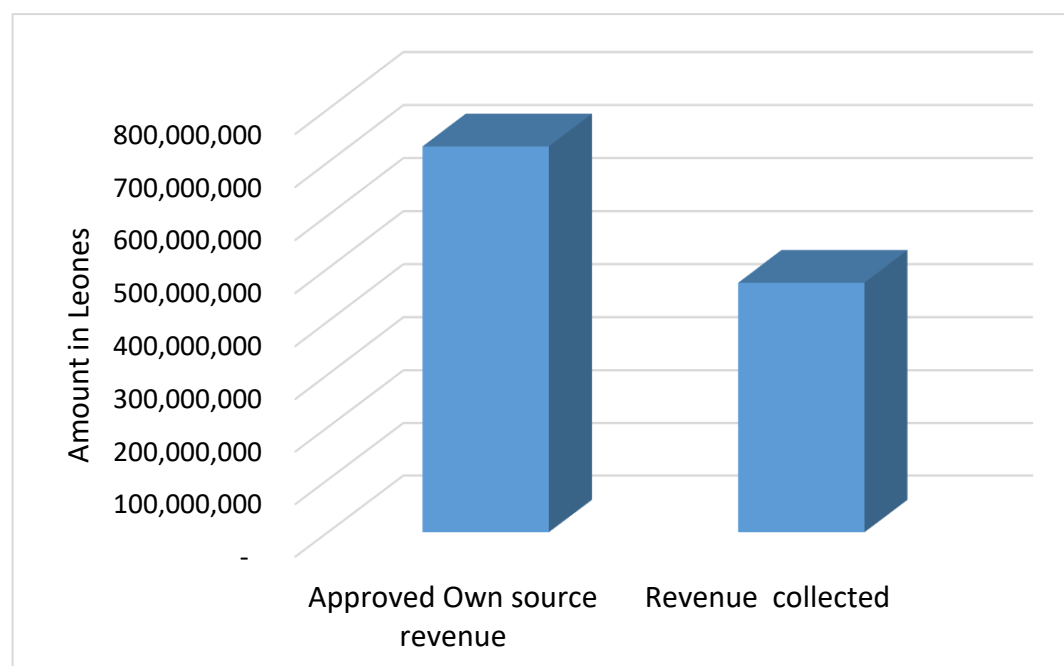
Table 4: Specific Agriculture Activities Tracked-2020

No	Agriculture Specific issues	Fund received.	Implementation Status	Budget (Le)	Amount Spent (Le)	Comments
1	Support to the rehabilitation of 4ha of inland valley swamp at Malambay, Mambolo chiefdom	GoSL		20,460,000	20,460,000	No figure was given for the number of beneficiaries

No	Agriculture Specific issues	Fund received.	Implementation Status	Budget (Le)	Amount Spent (Le)	Comments
2	Procurement of 7.5KVA welding plant (11.10 power engine)	GoSL		25,000,000	25,000,000	One beneficiary was contracted
3	construction/establishment of fire belt involving 10ha	GoSL		11,000,000	11,000,000	One beneficiary was contracted
4	supervision of forestry activities in all 10 Chiefdom	GoSL		47,250,000	17,603,000	No figure was given for this activity
5	Awareness raising on backyard gardening to female farmers - WIAN	GoSL		12,000,000	12,000,000	Thirty people benefited from this activity
6	Establishment of root and tubers demonstration farms involving 3ha orange fleshed sweet potato (OFSP). (Male 60 female 65)	GoSL		12,871,000	12,871,000	One hundred and twenty people benefited from this activity
7	Establishment of 4ha rice demonstration farm using the technical package in rice (TPR) to improve farmers knowledge on production and productivity	GoSL		24,800,000	24,800,000	Thirty people benefited from this activity
8	Supervision of extension activities (farmers, FBOs, CBOs etc.) in the district	GoSL		19,000,000	17,000,000	Twenty people benefited from this activity
9	Routine treatment of livestock animals through providing veterinary in the district	GoSL		27,000,000	27,000,000	No figure was given for the number of beneficiaries
10	Monitoring and supervision of livestock activities in the district	GoSL		17,000,000	17,000,000	No figure was given for the number of beneficiaries

Source: Kambia District Council budget 2020 and Interview with staff of the council

Figure 3: Own Source Revenue Collected-2020



Source: Kambia District Council

36% of the approved own source revenue for Kambia District Council for 2020 was not collected

As indicated above the government of Sierra Leone approved own-source revenue budget proposed for 2020 was Le730, 000,000. However, 65% or Le472, 864,000 was collected. Le257, 136,000 (36%) was not collected for the following reasons:

- I. Most people cannot distinguish between Council and Chiefdom dues.
- II. Much sensitization and tax education were not done by council during the financial year 2020.
- III. There was and still is inadequate involvement of CSOs and other community leaders in tax education and own source revenue generation.
- IV. Some people are not willing to pay local taxes on the excuse that Council has not been transparent and accountable in the collecting, recording and reporting of own source revenue.

4.4 Own source revenue versus expenditure from own source

Table 5: Own Source Revenue Expenditure

Description	Amount
Support staff salaries	174,000,000.00
Official reception and hospitality for official guests and council meetings	81,500,000.00
Weekly Refreshment for Chairman and Chief Administrator's Office (Water and Soft Drinks)	20,000,000.00
Incentive Allowance for casual workers and volunteers	30,000,000.00
Facilitation of Councilors oversight functions: Transport refunds and refreshments	36,000,000.00
Facilitation of exercise of Chairman's mandate Within the District: Fuel and DSA	30,000,000.00
Special Responsibility Allowance to core and support staff	57,050,000.00
Provision for payment of NASSIT areas	112,656,755.00
Professional fees of local consultants	30,000,000.00
Local travelling of staff for official functions: Transport refunds and DSA	50,000,000.00
Telephone and other communications	30,000,000.00
Overseas travelling for staff	25,000,000.00
Electricity Charges	15,000,000.00
Water Rate	15,000,000.00
Provision of Toiletries and sanitation materials C.A, Chairman and staff	5,000,000.00
Hire of Transport for Council official activities	5,000,000.00
Update and maintenance of office computers and ancillary equipment	25,000,000.00
Advertisement and Publications of official programs	20,000,000.00
Public Relations Expenses on media	36,500,000.00
Printing of various council documents: GR Books, Payment Vouchers, Fuel Chits and other forms	40,000,000.00
Procurement of Office Equipment	30,000,000.00
Procurement of Office Furniture: Conference table and chairs	28,000,000.00
Routine and major maintenance of administrative vehicles	40,000,000.00
Routine and major maintenance of waste management vehicles	40,000,000.00
Expenditure on revenue mobilization: fuel, incentive to revenue collectors, stationery	30,000,000.00
Generator Running Costs: Maintenance	15,000,000.00
Fuel & Oil for Office Generator	44,160,000.00
Fuel and oil for waste management vehicles	50,000,000.00
Provision for Petty Cash	40,000,000.00

Top up Allowance for Councilors	30,000,000.00
Membership dues to international organizations	15,680,000.00
Membership Dues to Local Organizations	10,000,000.00
Donation to Local Organizations for good courses	20,000,000.00
Capacity Development Trainings for Council and Devolved Sectors Staff	25,000,000.00
Legal Representation Expenses	15,000,000.00
Licenses and Insurance - Motor Vehicles & Motor Bikes	5,000,000.00
Licenses and Insurance -machinery & equip	4,000,000.00
Compensation to facilitate Development Programs	20,000,000.00
Procurement of Rain Gears for Staff	15,000,000.00
Stationery for Office Use	30,000,000.00
Monitoring of Ward Committees Meetings: Fuel and DSA	24,000,000.00
Rent Allowance for Finance Officer and Departmental Staff	20,000,000.00
Rent Allowance for CA and Chairman	35,000,000.00
Rent Allowance for DPO and Departmental Staff	12,000,000.00
Rent Allowance for Engineer and Internal Auditor	6,000,000.00
Rent Allowance for Deputy CA and Deputy Chairman	10,000,000.00
Rent Allowance for other core staff	12,000,000.00
Support to PHUs and Primary Schools	30,000,000.00
Printing on bill boards and street naming signage's	20,000,000.00
Printing of licenses plate for Push carts and bicycles	10,000,000.00
Bank Charges	13,025,133.40
Sub-total	1,536,571,888.40
Capital/Development	
Development Support to Chiefdoms (20% of Own Source Revenue Generation)	230,000,000.00
Rehabilitation of Old Council Guest House	50,000,000.00
Completion of Fencing of Council Admin Building	126,000,000.00
Provision of Trash Can and additional skip containers	86,100,000.00
Maintenance of community structures: Markets, Community Centers, Etc.)	250,000,000.00

Identification and demarcation of Council Lands	10,000,000.00
Maintenance of Feeder Roads	100,000,000.00
Sub-total	852,100,000.00
Total	2,388,671,888.40
Budget Balance	2,388,671,888.40

Source: Kambia District Council

The table above clearly show that 62% of the own source revenue expenditure goes towards administrative expenses while 28% goes towards service delivery. 10% was transfer to the chiefdom authorities as part of the precept from the local tax.

**62% of own source revenue expenditure for 2020
goes towards administrative expenses while only 28%
was spent on service delivery**

5.0 RECOMMENDATION

Findings in the field revealed a whole lot in terms of budget implementation by KDC and the devolved sectors targeted in this exercise. Also, views by the citizens on the use of own-source revenue as against responses by the KDC have been considered in a wholistic way to which we proffer the following recommendations.

- ❖ **Increase transparency and accountability in the process:** Council should ensure to publish detailed monthly income and expenditure statements of the own-source revenue in a reader friendly manner.
- ❖ **MoF should ensure that funds for Local Councils are disbursed in a timely manner.** This is because late disbursements of funds affect greatly service delivery at the local level
- ❖ In a bid to increase transparency and accountability on how funds meant for the Councils are utilised, **we recommend that the Sectors (Health, Agriculture, and Education), on a regular basis should update the public on funds received from Government and what the funds meant for including funds received from other development partners (INGOs, NGOs, and Donors)**
- ❖ **Council should establish a feedback mechanism** where community people can provide information on services the Council is providing. This will create a sense of ownership of the council activities hence, building trust between Council and the Community.
- ❖ **Council should strengthen the M&E department** to carry out their mandate effectively and bring the Council to speed on the status of every activity of every sector.
- ❖ The various sectors should **update the public on any changes on activity or program** and should be able to distinguish between funds received and quarter the fund is meant for.
- ❖ In a bid to better understand the operations of Councils, **CSOs should attend Council's meetings regularly and inform the public on the outcome of every meeting.**
- ❖ In a bid to strengthen citizens oversight on the implementation of activities by the sectors, **we hereby recommend that a joint monitoring and evaluation is done by Council, CSOs, Trade Union, Local Authorities and other stakeholders in the decision-making processes** relating to the collection of own-source revenue, management and reporting. This will increase trust between stakeholders and council; hence it has the potential to increase own-source revenue.
- ❖ **District Councils should ensure that line ministries/devolved sectors comply with citizens and institutions demanding for accountability** in the delivery of services within the districts. This can be done by regularly engaging the sectors on the need to providing information to citizens, CSOs and professionals in line with the laws of Sierra Leone (Right to Access Information)
- ❖ **Weekly Council Hour Program:** A regular radio discussion programme targeting public education on taxation and use of own-source revenue by Council would present a better opportunity to interact with the public on the issue and would reach many in the district.

This programme should conduct phone-in sessions and text messages from the wider audience as a form of feedback. The panel should constitute Council Staff, CSOs, trade unions, representatives from the devolved sectors and local authorities. For instance, the panel could look at the forms of tax assessment and a typical question would be “what the rate demand notice contains, how the assessment was made, were and when to pay and how to appeal etc.

- ❖ **Mobile Personal Address System:** Council should use key moment to target citizens and the general public with awareness raising and sensitisation on own-source revenue mobilisation and use. It is relatively simple to play jingles or song/tracks in local languages to attract attention and then give out messages on regular basis during football matches, festivals, periodic market days (lumas) etc.
- ❖ **Paramount Chief Meetings:** It is important to involve the Paramount Chiefs as traditional authorities. They have close connection and influence on their people. Paramount Chiefs have their own revenue source competing with the Council revenue collection even-though they are obliged to comply with the Local government Act (S27). When a high level of courtesy of information and encouragement are accorded them, they are bound to comply and fully support the process.
- ❖ **District Stakeholders Meetings:** Although radio offers the widest and broadest forms of information dissemination, District Stakeholders’ meetings are such very important fora for taxpayers to voice out their opinions or ideas, questions and concerns. Meetings for tax payers to voice out their concerns and feedbacks is very critical in revenue generation. Therefore, the Valuator, Chairman and the CA should make use of such opportunities to explain to the people the significance of paying taxes and use of the money.
- ❖ **Business Leaders:** Kambia District council can organize revenue mobilization meetings with leadership of business associations and trader’s union. At such meetings information about taxes and licenses can be responded to by these leaders with questions and support such as street/ market cleaning and other council services as a multiplier effect.
- ❖ **Earmark own source revenue:** development project financed by council from the own-source should be labelled clearly “from your own source revenue”

About the project

ActionAid Sierra Leone (AASL) and its partners Budget Advocacy Network (BAN) and ABC Development are implementing a three-year European Union (EU) funded project titled “Action for Inclusive Social Economic Service Delivery in Kambia District”. The project will be implemented in 40 communities in 13 Wards across 5 of the 10 Chiefdoms in Kambia District. The overall objective of this project is to contribute to the country’s long-term stability, equitable growth, poverty reduction, democratization, and the rule of law, and to foster an integrated local development approach. The goal of the project is “civil society actors and citizens make active contribution to promote democratisation, inclusiveness and sustainable local development in Sierra Leone”

About Budget Advocacy Network

The Budget Advocacy Network (BAN) is a Network of Civil Society Organisations in Sierra Leone committed to work on budgets and budget policies to enhance policy making and implementation for sustainable and equitable development. BAN was established in 2006. BAN consists of local and international organizations such as the Campaign for Good Governance (CGG), Network Movement for Justice and Development. (NMJD), Western Area Budget Education Network (WABEAN), Action Aid Sierra Leone (AASL), Search for Common Ground (SFCG), Christian Aid (CA) and Transparency International (TISL).

