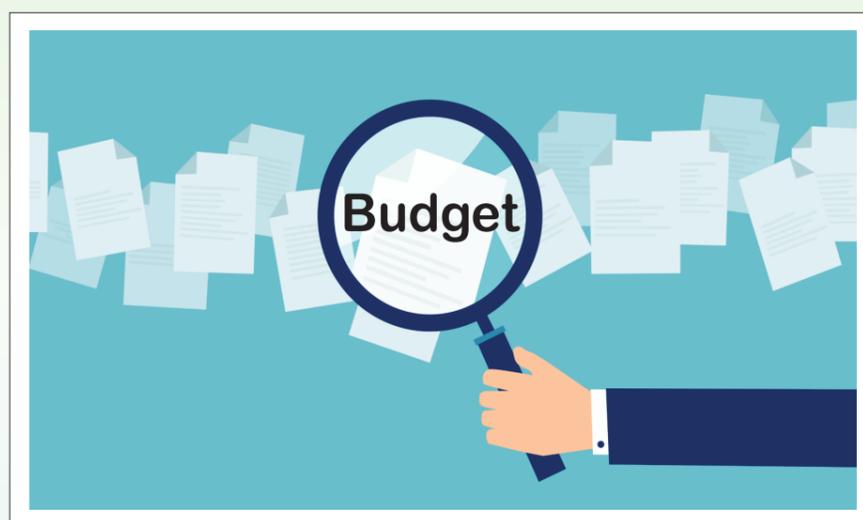
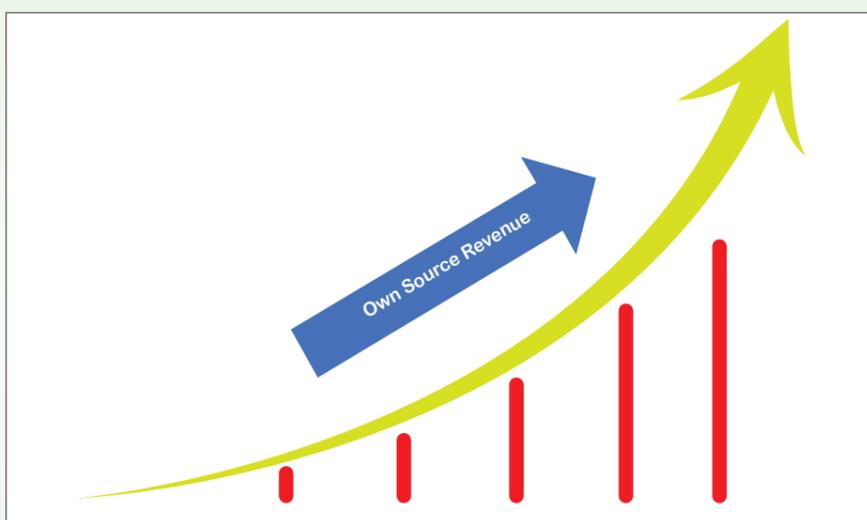


BUDGET AND OWN SOURCE REVENUE TRACKING FOR KAMBIA DISTRICT COUNCIL FOR 2021



August 2022

Budget Advocacy Network

Contents

Forward	2
ACRONYMS	3
1.0 PROJECT BACKGROUND	4
2.0 METHODOLOGY	5
2.1 Scope of the Study	5
2.2 Objective of the Study	5
2.3 Tracking tools	5
2.4 Data Collection	5
2.5 Data Processing and Analyses	5
3.0 THE BUDGET PROCESS IN SIERRA LEONE	6
3.1 The Budget Cycle	6
3.2 Budget Discussion process	7
3.3 Budget Disbursement	7
4.0 DATA ANALYSIS AND DISCUSSION	8
4.1 Overall Council Budget and Actual	8
4.2 Overall Selected Sector Budgets and Actuals	8
4.3 Specific Sector activities tracked	10
4.3.1 Education	10
4.3.2 Agriculture	11
4.3.3 Health	12
4.3.4 Social Welfare	14
5.0 Own Source Revenue	16
5.1 Own source revenue projected and collected in 2021	16
5.2 Own-Source Revenue Expenditure for 2021	16
6.0 RECOMMENDATIONS	17

Forward



I am pleased to present the report of the 2021 Kambia District Budget Tracking, which sought to look at how the Kambia District Council and the devolved sectors utilized the allocated budgets for selected activities of four sectors (Education, Social Welfare, Agriculture and Health), with a view to ascertain the implementation status, amount spent and variances.

This report is geared towards promoting accountability and transparency in the management of public resources, which is provided for in Section 107 and 108 of the Local Government Act of 2004 and the Public Financial Management Act 2016. This will enable the citizens to understand key issues on services delivered in 2021, from the Kambia District Council approved budget.

Thanks to KaBTAN members for developing the data collection tool along with Budget Advocacy Network and for collecting the field data. Action Aid and ABC Development are hereby acknowledged for their comments and inputs into the report. 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.

A handwritten signature in blue ink, appearing to read 'Abu Bakarr Kamara', enclosed within a circular blue stamp or seal.

Abu Bakarr Kamara
Coordinator, Budget Advocacy Network

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

OAB—Overall Approved Budget

1.0 PROJECT BACKGROUND

The EU awarded a 3-year project titled, **“Action for Inclusive Social and Economic Service Delivery in Kambia District,”** to ActionAid Sierra Leone and partners: ABC Development and Budget Advocacy Network (BAN). One of the expected results of the project addresses **“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, strengthening decentralization and address poverty reduction. This project also sought to address the weak technical capacity of CSOs in challenging issues of accountability and budgets to be able to influence more democratic local governance processes and take active part in ensuring a more effective and inclusive socio-economic service delivery at the local level.

Local Councils 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 is obligated to provide quality services to its citizens, who equally have the responsibility to monitor the activities of the Council for accountability purposes. To enhance the capacity of this working group, Budget Advocacy Network, under this project, built the capacity of local CSOs and they were able to carry out the budget tracking process over the period.

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 the 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

The tracking looked at four devolved sectors and the own-source revenue mobilized in 2021, targeting activities and budgets that are related to women, youth and other service delivery. The sectors include:

- Education
- Health
- Agriculture
- Social Welfare

The focus was to track the allocations, expenditures, and resource gaps for the selected sectors. It also looked at the transparency and accountability aspects around own-source revenue generation, utilization and benefits citizens are deriving from its utilization.

2.2 Objective of the Study

The general objective of tracking the budget is to improve the aspects of transparency and effective use of the Council resources.

The specific objectives include:

- To enhance increased transparency and accountability on the use of public resources; and
- To build the capacity of Kambia Budget Tracking and Advocacy Network (KaBTAN) on budget tracking.

2.3 Tracking tools

Prior to the collection of data on the budget, a meeting was held by BAN to refresh the capacity of KaBTAN members on field data collection. They collectively identified specific sector service delivery issues to be tracked. The sector specific questionnaire was designed to probe the overall and specific budget allocations, expenditures and variances. The other questionnaire was to gather information on tax levies and the transparent and accountable use of own-source revenue and grants from the Central Government.

2.4 Data Collection

The field data collection process lasted for a period of one month. The budget allocations data were collected at the Fiscal Decentralization Division (FDD), expenditure data collected at the respective sectors and the Council provided data on own-source revenue and expenditure. Data was also collected from Community Beneficiaries and the Local Council to triangulate the sourced information.

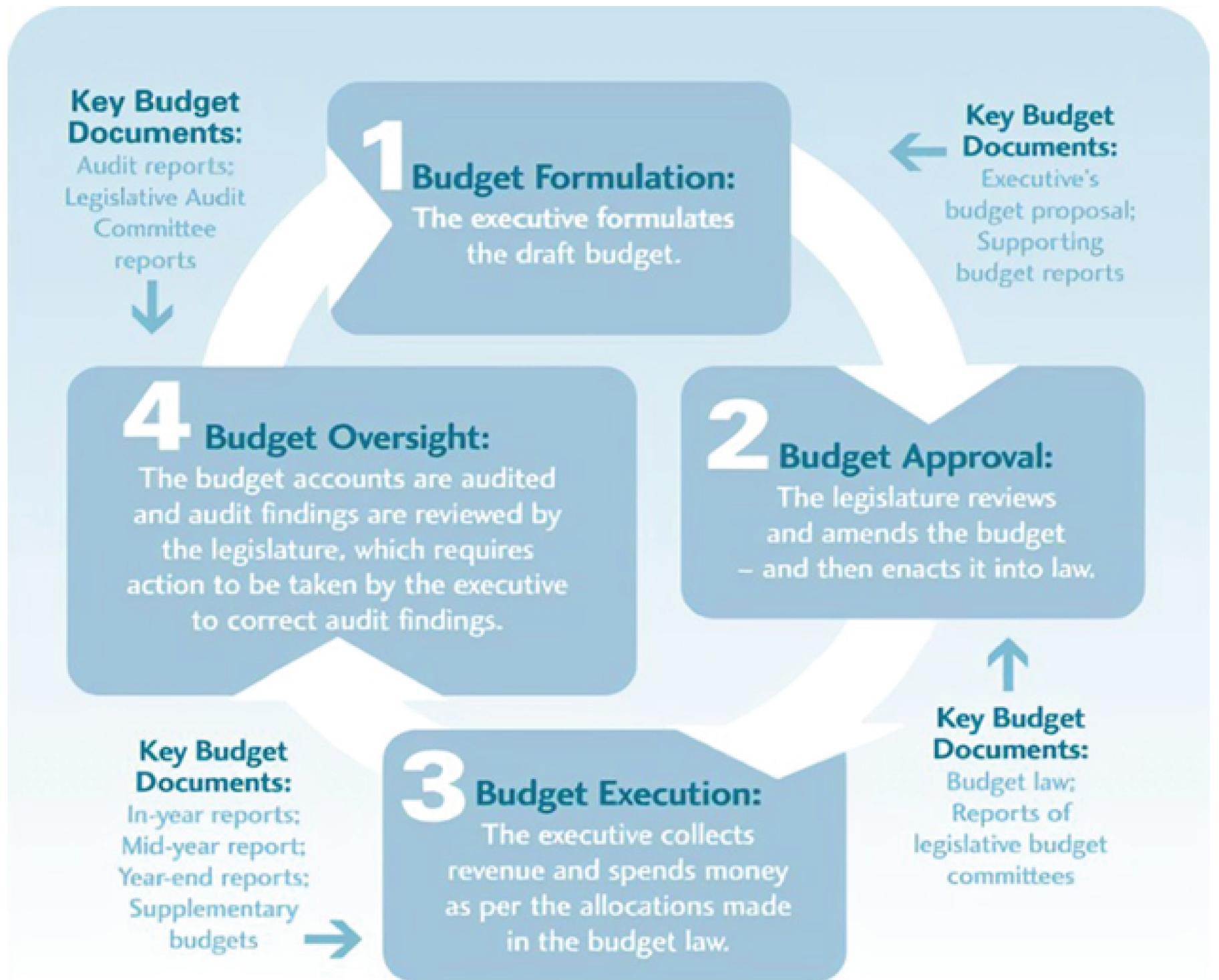
2.5 Data Processing and Analyses

The field data was presented in the forms of tables, charts and figures. The qualitative data tables contained information on the selected service delivery activity budgets, expenditures, variance; and the comment section contains the triangulated commentary. Summary of activities implemented, not implemented and information not provided is 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.

3.1 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.

3.2 Budget Discussion process

Councillors



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, Council Staff, WARD Committee Members, CSOs, DBOCs, and Councillors whom also would approve the budget.

3.3 Budget Disbursement

Budget disbursements are 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.

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.

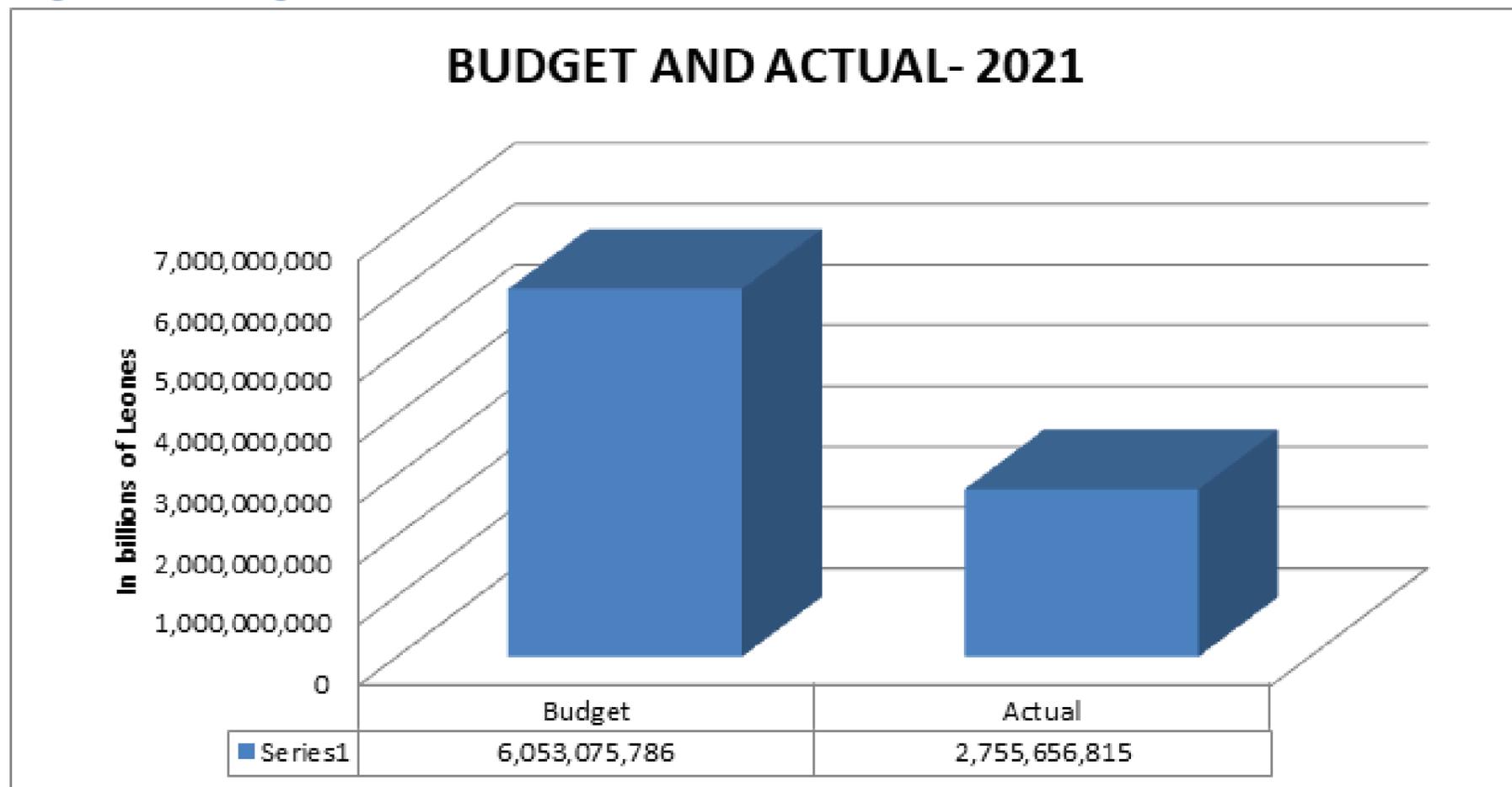
4.0 DATA ANALYSIS AND DISCUSSION

4.1 Overall Council Budget and Actual

In 2021, Le 6.1 billion was the total budget for the Kambia District Council. However, Le 2.8 billion (46%) was the actual amount received by the sectors. Reason for this variance could be attributed to the 4th quarter funds not disbursed during the period under review. However, Local Council allocation is a priority expenditure for which all of the resources are released but not within the stipulated time frame. Figure 1 below illustrates the budget and actuals.

In 2021, Le 6.1 billion was the total budget for the Kambia District Council. However, Le 2.8 billion (46%) was the actual amount received by the sectors.

Figure 1: Budget and Actual for Kambia District Council-2021



Source: Annual statement of Government Account- Accountant General Department

4.2 Overall Selected Sector Budgets and Actuals

The table below shows the budgets and actuals for the four sectors tracked. From the table, the Amount Received, Amount Spent and their Variances present a clear picture of the performance of the Kambia District Council as regards service delivery in 2021.

Table 1: BUDGET, ACTUAL AND VARIANCE FOR HEALTH, EDUCATION, AGRICULTURE AND SOCIAL WELFARE -2021

Sector	Budget (Le)	Amount received (Le)	Amount Spent (Le)	Variance (Le)	% of budget to total council budget	% expenditure to total expenditure
Health	2,335,003,565	1,594,100,639	995,515,000	598,585,639	38.58%	64.91%
Education	423,972,500	425,000,000	207,750,000	217,250,000	7.00%	13.55%
Agriculture	623,227,970	625,227,970	256,860,000	368,367,970	10.30%	16.75%
Social Welfare	171,274,163	111,328,206	73,520,000	37,808,206	2.83%	4.79%
TOTAL	3,553,478,198	2,755,656,815	1,533,645,000			
TOTAL COUNCIL BUDGET	6,053,075,786					

Source: Government budget 2021 and Kambia District Council

From the table, the total budget of the Kambia District Council for the selected four sectors (Health, Education, Agriculture and Social Welfare) in 2021 was **Le 3.6 billion** of which **Le 2.8 billion** was the amount received while **Le 1.6 billion** was the amount spent.

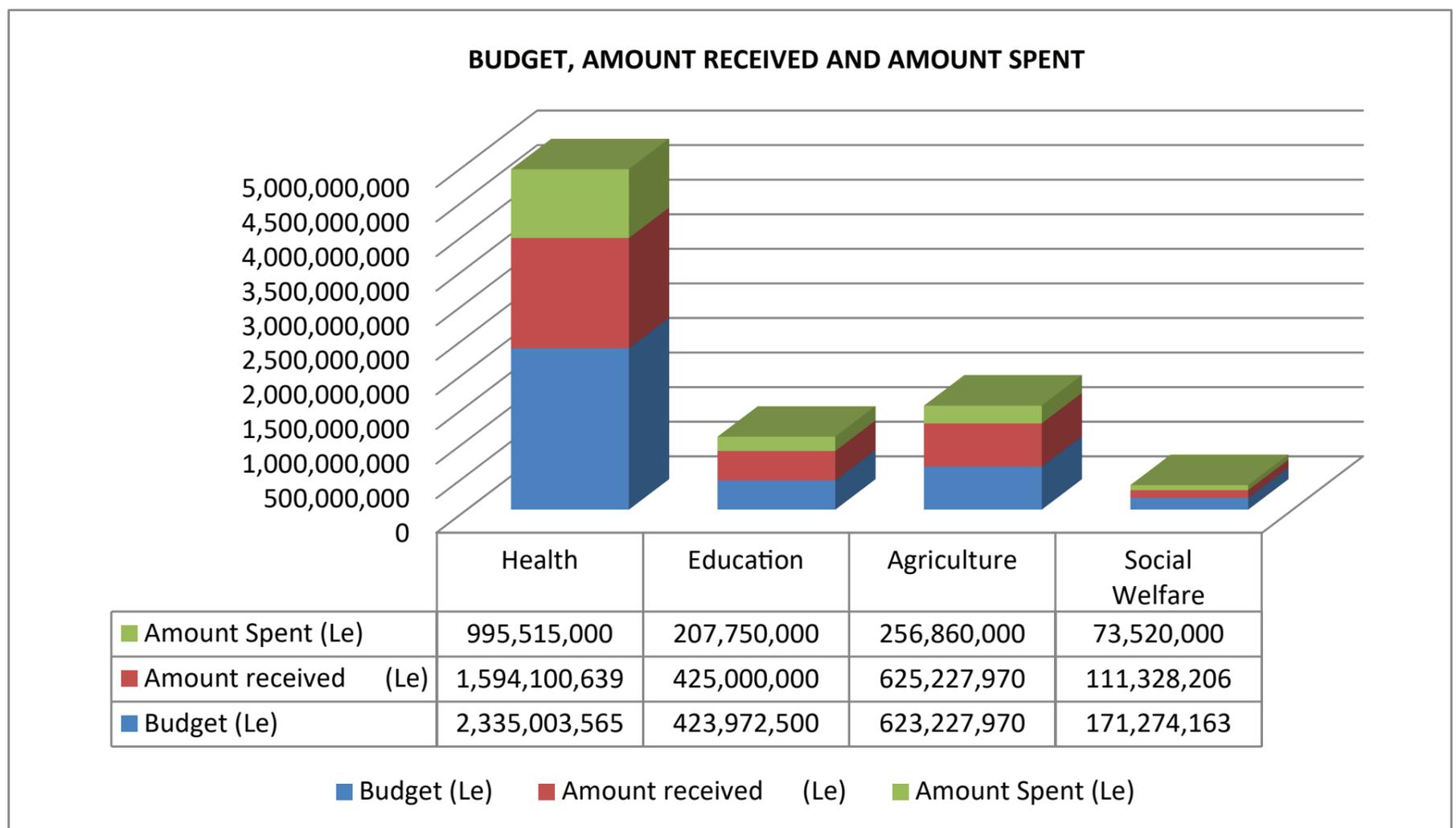
The Education sector received **7%** of the Overall Council Budget in 2021, with an expenditure of **13.55%** of the total Council expenditure. This means that the Council is not aligning to the government’s flagship programme in providing basic education needs in the district.

The Agriculture sector received **10%** of the Overall Council Budget with an expenditure of **16.75%** of the total Council expenditure. This sector was the Council’s second highest priority for the year 2021; with the highest priority being the health sector, which received **38.6%** of the overall Council budget with an expenditure of **64.9%** of the total Council expenditure.

Social Welfare was the least in terms of the Council’s priorities as the sector received only **2.83%** of the Overall Council Budget, with an expenditure of **4.04%** of the total Council expenditure.

The fact that two out of the four sectors (Health and Agriculture) are the Kambia District Council’s main priority in 2021, it is encouraging to say this Council is partially aligning to the government’s Human Capital Development programme.

Figure 2: Budget, Amount received and Amount spent



Source: Government budget 2021 and Kambia District Council

4.3 Specific Sector activities tracked

4.3.1 Education

Only one of the eleven (11) planned educational activities was unable to be carried out due to a lack of financial resources, while ten (10) of the planned educational activities were carried out with great success. The current state of the activities' implementation is broken down into more depth in the following table, which you can find below.

Table 2: Specific Education Activities tracked - 2021

N O	Education Specific Issues	Implementation status	Budget (Le)	Amount Spent (Le)	Comments
1	Support to sector coordination and committee meetings		4,000,000	6,900,000	Ten (10) people benefited. Amount spent exceed by Le 2.9 million approved budget
2	Payment of stipend to support staff		33,600,000	36,600,000	7 support staff (one female and 6 male). Amount spent exceeded by Le 3million of the approved budget
3	Training of 400 teachers on jolly phonics for class one teachers in the district (350males & 50Females)		44,300,000	33,300,000	200 teachers benefited (150 male & 50 female). Budget spent is below the approved budget.
4	support Kambia District Education Committee		10,400,000	8,000,000	Ten (10) people benefited. Budget underspent.
6	supply of water facilitate at the education office and provision of water bill		15,800,000		Funds not available
7	Radio discussion and community sensitization on education policy issues in the district		6,000,000	6,000,000	Twice a week radio discussion and community sensitization held on education policy issues
8	Fabrication of 100 set of wooden chairs for school government and government assisted schools		30,000,000	30,000,000	240 pupils benefited.
9	monitoring and supervision of public exams (NPSE and BECE)		23,137,841 (BECE 15,737,841 - NPSE, 7,400,000)	20,200,000 (NPSE, 7,400,000 + BECE, 12,800,000)	315 schools monitored
10	Training on financial management and administrative records for 180 teachers (160male and 20 female primary school heads teachers from govt. and govt assisted primary schools)		46,950,000	46,950,000	185 head teachers benefited
11	Distribution of TLM in the district		44,300,000	40,000,000	Budget under-utilized

Source: Kambia District Council Budget 2021 and interview with staff of the Council

4.3.2 Agriculture

Ten different activities that have primarily benefited young people and females were investigated and tracked. Every one of the actions, including providing assistance to largely young people and women farmers, was put into action. Detail of the activities are in table three (3) below.

Table 3: Specific Agriculture Activities tracked - 2021

N O	Agriculture Issues	Specific	Impleme ntation status	Budget (Le)	Amount Spent (Le)	Comments
1	Monitoring and supervision of field activity			23,000,000	43,000,000	Budget overspent by MAFF
2	Rehabilitation of 10 hectares(ha) IVS rice cultivation			44,960,000	44,960,000	10 hectares of land cultivated
3	promote production and productivity			13,840,000	13,000,000	100 women vegetable farmers benefited. Budget under-utilized.
4	training of 100 women of vegetable production			10,000,000	10,000,000	Four (4) groups (100 women).
5	Establishment of DEMO site(1 Acer cassava and 2 acer orange fleshed sweet potato (OFSP)			8,900,000	13,100,000	60 people benefited. Budget overspent by MAFF
6	Support to world food day celebration			30,300,000	30,300,000	14 farmers benefited
7	Maintenance of 10ha of inland valley swamp infrastructure for district farming				15,000,000	No details provided
8	training youth contractors (13male and 13female) and 6 field extension workers (3male, 93female on rehabilitation of IVS infrastructure and water management practices to ensure increase in product production and productivity			30,000,000	30,000,000	26 youth contractors benefited
9	training of 25 forestry farmers on community forest maintenance in the district			33,000,000	33,000,000	25 forestry farmers benefited
10	community forest establishment and maintenance (Establishment of forest tree nursery (12, 000 assorted forestry tree seedling raise)			24,500,000	24,500,000	No details provided

Source: Kambia District Council Budget 2021 and interviews with staff of the Council

4.3.3 Health

Twenty-four (24) of the activities that KABTAN chose to focus on were tracked for the health sector. Twenty-two (22) were put into action, but two were not because there was insufficient finance. Please see table 4 for details.

Table 4: Specific Health Activities Tracked - 2021

N O	Health Specific Issues	Impleme ntation status	Budget (Le)	Amount Spent (Le)	Comments
1	provision of accommodation for health staff (rent support for 15 core hospital staff)		45,000,000	45,000,000	15 staff benefited
2	Repair and maintenance of 2 hospital generation (35,13 & 20KVA) on quarterly basis		40,000,000	20,000,000	2 generators repaired. Budget not fully utilized.
3	Incentive to 10 casual workers @Le 250,000 for cleaning and waste management of hospital		30,000,000	30,000,000	10 casual workers benefited
4	Supply fuel for ambulances service (700x12x7000/liters)		58,800,000	58,800,000	Council did all the procurement processes
5	Repairs of hospital infrastructure (painting, erection of gate, damaged doors, windows, locks etc.).		40,000,000	20,000,000	Council did all the procurement processes. Budget under-utilized
6	Procurement of freezers for cold chain		20,000,000	20,000,000	Council did all the procurement processes
7	supply of diet for in-patients (average bed occupancy of 60 in-patients/day) @Le 27,000,000/month		369,000,000	360,000,000	Council did all the procurement processes and the contractor is not measured. Budget not fully utilized.
8	Training of hospital staff (88participants and facilitators) on infection prevention and control (IPC) for 3-days (44female & 40male)		20,000,000	20,000,000	88 participants benefited
9	Training of hospital staff on human resource (HR) (74 participants and facilitators 40female & 30male)		20,000,000	20,000,000	74 participants benefited
10	Supply of laboratory reagent		45,000,000	35,000,000	No details provided for the discrepancies
11	Provision of theater and medical consumables		50,000,000	50,000,000	No details of beneficiaries provided
12	Supply of drugs and medical supplies		60,000,000	60,000,000	No details of beneficiaries provided
13	Payment of rent for senior DHMT staff		40,000,000	45,000,000	15 staff benefited. Details for the excess spending not provided
14	Cash support to 68 PHUs		68,000,000		

Source: Kambia District Council Budget 2021 and interviews with staff of the Council

4.3.4 Social Welfare

Out of a total of twelve (12) activities that were monitored, only eight (8) were carried out, with the lack of financing for the other four (4) being the primary reason. This takes the total amount of activities that have not been carried out to 33%.

Table 5: Specific Social Welfare Activities tracked - 2021

N O	Social Welfare Specific Issues	Implementation status	Budget (Le)	Amount Spent (Le)	Comments
1	Payment of incentive to auxiliary staff		24,000,000	18,000,000	4 staff benefited
2	Provision of yearly impress		3,000,000		Funds not available
3	Monthly meetings with trafficking task force members in borderline communities		15,600,000	7,800,000	10 people benefited. Budget not fully utilized
4	Three days joint monitoring of social welfare activities by council and social welfare personnel		4,350,000		Not implemented since the allocation is not complete for the year
5	Conduction of monthly sector committee meetings		5,540,000	2,770,000	4 people benefited. Budget not fully utilized.
6	Support to (PWDs) at the village of hope (Barmoi Luma)		10,000,000		Not implemented
7	Quarterly sensitization on fire disaster preparedness in disaster prone communities		6,630,000	4,450,000	500 people benefited
8	Support to family mediation and promotion of harmony for child welfare		9,500,000	7,500,000	25 people benefited
9	Support to 2 orphanage home (Tonko Limba and MAGBEMA Chiefdom)		9,000,000	9,000,000	60 orphan benefited
10	Support to 40 pregnant and lactating neglected victims		10,000,000	12,000,000	40 people benefited. Budget over-spent on the activity.
11	Livelihood support to older persons (aged)		12,000,000	12,000,000	30 people benefited
12	Celebration on international day for persons with disabilities (IDD)		8,900,000		No funding available

Source: Kambia District Council Budget 2021 and interviews with staff of the Council

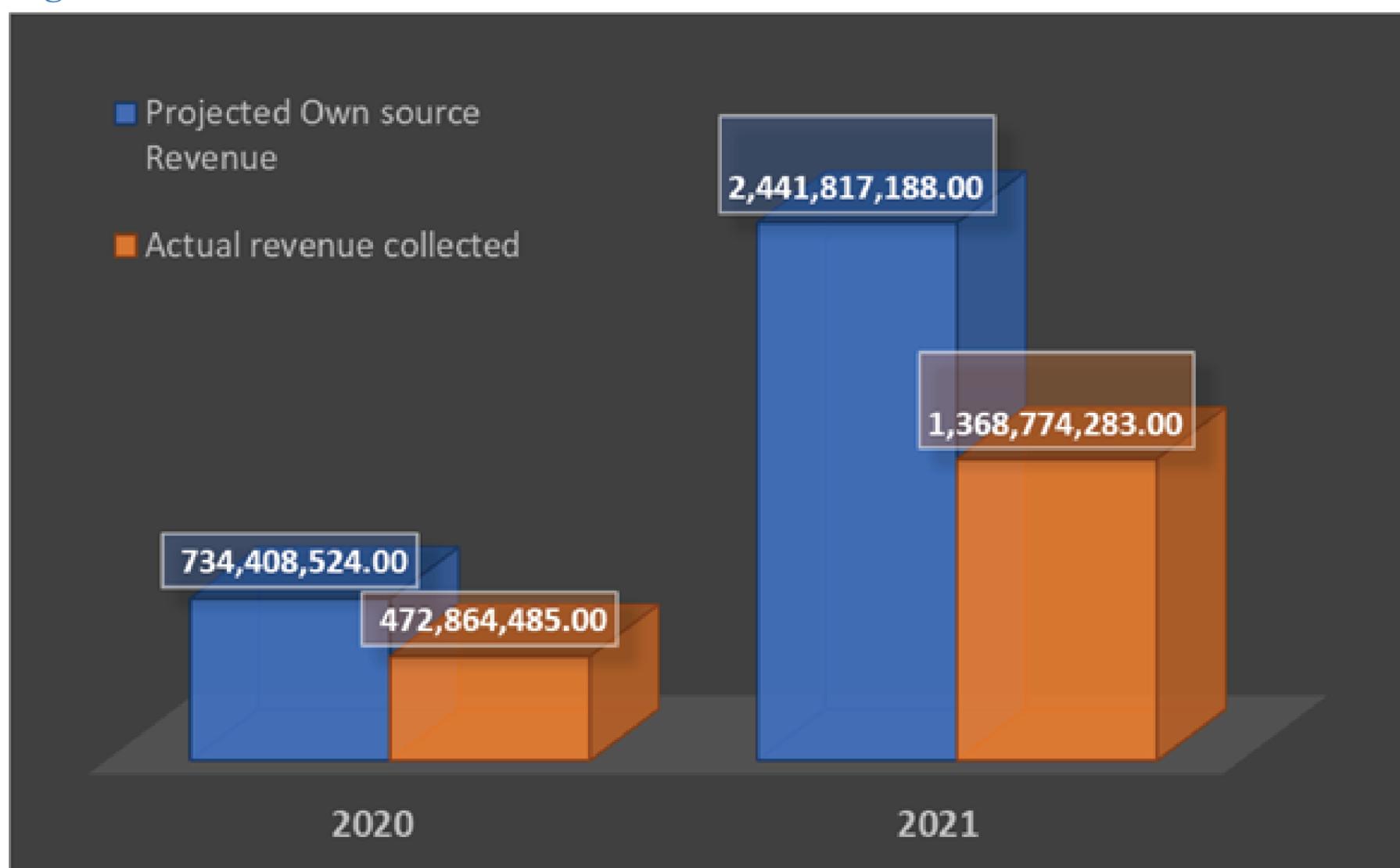
5.0 Own Source Revenue

5.1 Own source revenue projected and collected in 2021

The Kambia District Council has made significant headway in boosting its predictions of its own source revenues and the collection of those revenues from 2020 to 2021. When 2021 is compared to 2020, the Council's expectation for money from its own sources climbed by 232%, the actual revenue obtained in 2021 increased by 189%. This could be attributed to a number of factors including the revenue mapping study, conducted by the “Action for Inclusive Social and Economic Service Delivery project” in Kambia, which identified all the untapped revenue streams in the district and proffered appropriate recommendations for the realization of such potentials. The role of Civil Society activists, Local Authorities and the media in keeping with transparency and accountability measures, raising awareness on the need for citizens to pay their taxes and the judicious use of public resources are vital which helped in building trust between citizens and the Kambia District Council in terms of paying their taxes. Figure 3 shows the projected and collected own-source revenue for 2020 and 2021.

When 2021 is compared to 2020, the Council's expectation for money from its own sources climbed by 232%, the actual revenue obtained in 2021 increased by 189% .

Figure 3: Own Source Revenue Collected – 2021



Source: Kambia District Council (Note: Amount in Old Leones)

The tracking revealed that Kambia District Council tax revenue increased by 820% in 2021 compared to 2020 while non-tax revenue decreased by 35%. All of the tax revenue stream increased with market toll and property tax received the highest increased (Le 431.8 million and Le 441.2 million respectively). Table 6 shows detailed of all own-source revenue collected in 2020 and 2021.

Kambia District Council tax revenue increased by 820% in 2021

Table 6: own Source Collected in 2020 and 2021

Revenue Streams	Actual Amount 2020 (Le)	Actual Amount 2021 (Le)	Increased (Le)	% increase/ Decrease
TAX REVENUE				
LOCAL TAX	2,655,000	15,977,840	13,322,840	502%
LOCAL COUNCIL PROPERTY TAXES	49,713,773	490,874,287	441,160,514	887%
BUSINESS LICENCES	39,231,000	166,621,000	127,390,000	325%
BUSINESS NAMES - REGISTRATION	19,010,000	24,640,000	5,630,000	30%
MARKET TOLLS	13,650,500	445,475,000	431,824,500	3163%
SUB TOTAL	124,260,273	1,143,588,127	1,019,327,854	820%
NON-TAX REVENUE				
MINERAL RESOURCES ROYALTIES	-	14,520,000	14,520,000	
OTHER PROPERTY INCOME	-	21,777,600	21,777,600	
MARRIAGE LICENCES	600,000	1,200,000	600,000	100%
SALE OF TENDER DOCUMENTS	-	5,800,000	5,800,000	
BUILDING PERMITS	18,630,000	29,100,000	10,470,000	56%
SALE OF FOREST PRODUCT	3,020,000	13,250,000	10,230,000	339%
LOCAL COUNCIL- LORRY PARK TOLLS	12,053,000	31,800,000	19,747,000	164%
MISC RECEIPTS	-	26,447,285	26,447,285	
BILL BOARD ERECTION FEES	-	22,605,927	22,605,927	
NGOs	10,200,000		10,200,000	-100%
CANOE REG. & PERMIT	4,010,000		4,010,000	-100%
GARBAGE	1,440,000		1,440,000	-100%
SURFACE/LAND LEASE RENTAL	142,701,212		142,701,212	-100%
LOCAL COMMODITIES	99,312,500		99,312,500	-100%
KDC FACILITIES	18,300,000		18,300,000	-100%
CBO REGISTRATION FEES	13,110,000	42,950,000	29,840,000	228%
HALL HIRE FEES	25,227,500	15,735,344	9,492,156	-38%
SUB TOTAL	348,604,212	225,186,156	123,418,056	-35%
TOTAL REVENUE	472,864,485	1,368,774,283	895,909,798	189%

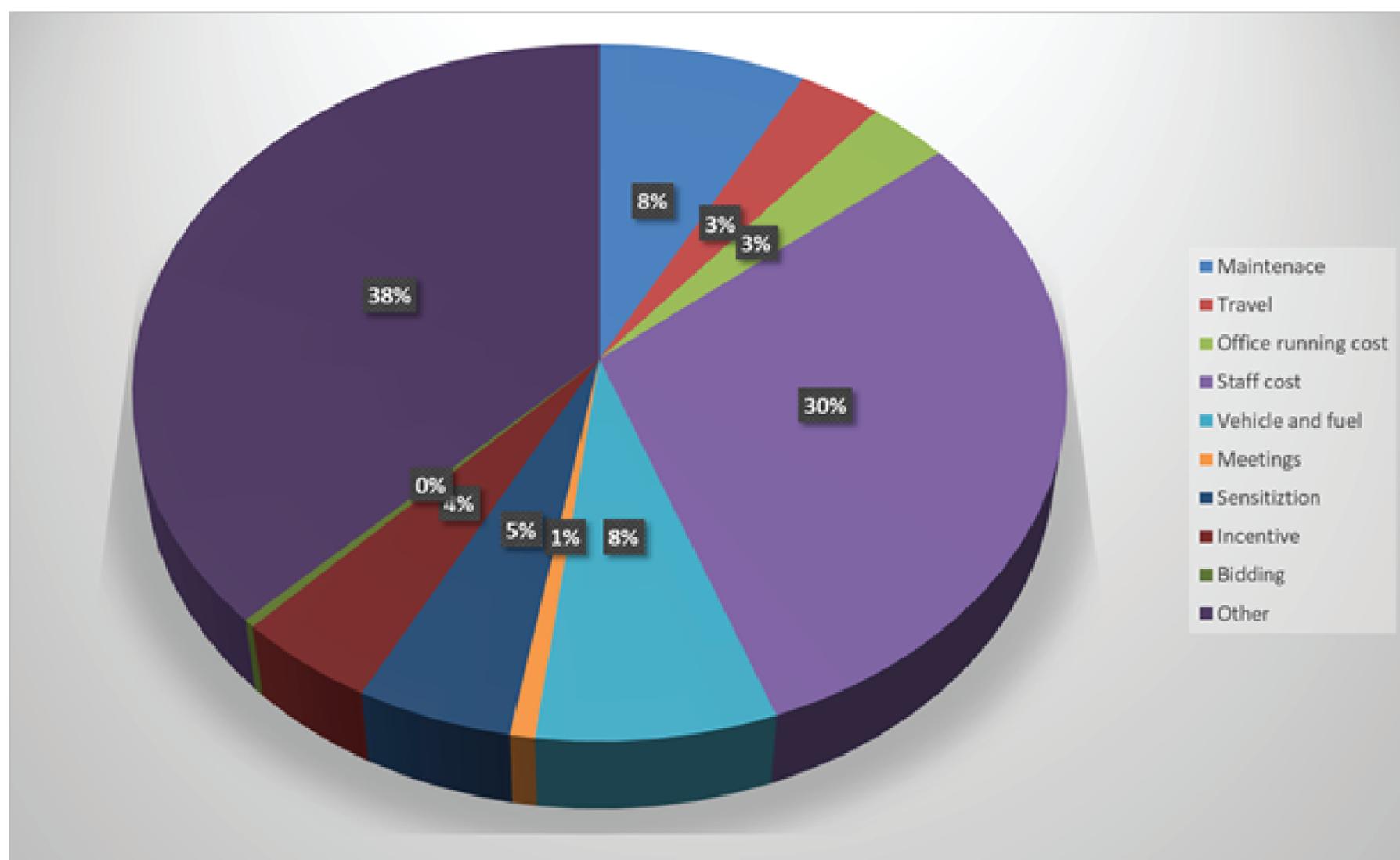
5.2 Own-Source Revenue Expenditure for 2021

The entire amount of money spent from the Kambia District Council's own source revenue during the period beginning in January 2021 and ending on December 31st, 2021 was **Le 1,377,678,197.98**. Out of this total sum, **60.3%** was allocated to administratively related activities, while the remaining **39.7%** was allocated to activities directly related to the **delivery of services**. In terms of how much money is spent on providing services, this is an increase compared to the year 2020.

Kambia District Council spent more money on service delivery from its own source of revenue in 2021 than in 2020- In 2020, 28.0% % was spent on service delivery while in 2021 it was 39.7%- an increment of 11.2%

Figure four (4) below shows how the own source revenue was utilized.

Figure 4: thematic areas where own-source revenue was spent



6.0 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. Government should implement a process wherein disbursements are made as soon as returns are received by LGFD, rather than waiting for all the Councils.
- ❖ In a bid to increase transparency and accountability on how funds meant for the Councils are utilized, **we recommend that the Sectors (Health, Agriculture, Social Welfare 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 its 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 in activity or program** and should be able to distinguish between funds received and the quarter the fund is meant for.
- ❖ In a bid to better understand the operations of Councils, **CSOs should attend Council meetings regularly and inform the public about the outcome of every meeting.**
- ❖ In a bid to strengthen citizens' oversight on the implementation of activities by the sectors, **we hereby recommend that joint monitoring and evaluation be done by the 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 the council; hence it has the potential to increase own-source revenue.
- ❖ **Weekly Council Hour Program:** A regular radio discussion programme targeting public education on taxation and the use of own-source revenue by the 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, where and when to pay and how to appeal etc.

- ❖ **Mobile Personal Address System:** Council should use the key moment to target citizens and the general public with awareness raising and sensitization on own-source revenue mobilization and use. It is relatively simple to play jingles or songs/tracks in local languages to attract attention and then gives 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 a 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 is accorded to them, they are bound to comply and fully support the process.
- ❖ **Business Leaders:** Kambia District council can organize revenue mobilization meetings with the leadership of business associations and trader's unions. 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 projects financed by the council from its own-source should be labeled clearly "from your own source revenue."
- ❖ Early consultation with stakeholders to identify citizens felt needs to be included in the budget would create an opportunity to cater for such in the budget for the fiscal year
- ❖ Provision of budget officers, and capacity building on budget development and financial management for sector heads will improve their knowledge on how to use the budget as a tool to development and quality service delivery
- ❖ **Strengthen non-tax revenue collection-** The report released that non-tax revenue for 2021 decreased by 35% compared to 2022.

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.

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



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