

Le 9,257,207,996 unrecovered from past Audit reports (2014-2017)



This amount can pay salaries for 513 agricultural workers for 2017



Ministry of Agriculture, Forestry & Food Security

AUDIT SCORECARD FOR THE MINISTRY OF AGRICULTURE, FORESTRY AND FOOD SECURITY (MAFFS)

Year	Location	Number of Issues	Number of Recommendations	Recommendations Implemented	Recommendations not Implemented	Monies Recovered (Le)	Monies not Recovered (Le)
2014	Headquarter (Note 1)	25	24	2	22	0	1,499,127,558
	Kenema (Note 2)	1	1	0	1	0	70,282,000
2015	Headquarter (Note 3)	29	28	0	28	0	3,507,521,472
	Bo (Note 4)	5	5	0	5	0	-
	Tonkolili (Note 5)	7	6	0	6	0	-
2016	Headquarter (Note 6)	12	10	3	7	18,651,120	1,825,017,216
	Bo (Note 7)	10	2	0	2	0	-
	Kenema (Note 8)	8	7	0	7	0	100,545,000
2017	Headquarter (Note 9)	13	11	0	11	0	1,934,714,750
	Bo (Note 10)	13	14	0	14	0	140,000,000
	Pujehun (Note 11)	15	17	0	17	0	180,000,000
Total		138	125	5	120	18,651,120	9,257,207,996

Note: Unrecovered means monies that were recommended to be paid back into the Consolidated Revenue Fund or recovered because of lack of proper accountability



Le 1,569,409,558 unrecovered in 2014



This amount, if recovered, would have increased the amount of rice seeding procured in 2014 by 28%; hence it would have reduced the burden on government to import rice

Year	Location	Specific Issue	Unrecovered Amount (Le)
2014	Headquarter	Withdrawals from the Forestry Development Account without supporting documents for its utilisation	163,754,160
		Bank statement not made available for the sale of fertilizers (Le1,313,120,000)	-
		No evidence of recoveries from debtors in respect of hire purchase	1,075,984,684
		Duplication of salary payments to 22 staff without evidence of approval (secondment) from the Human Resource Management Office	235,927,039
		Withholding taxes not deducted and paid to NRA	23,461,675
Unrecovered Funds			1,499,127,558
2014	Kenema	Revenue generated from transport permit not accounted for	70,282,000
Unrecovered Funds			70,282,000

Le 3,507,521,472 unrecovered from 2015 Audit report



This amount is equal to all the tools and equipment procured in 2015

		Specific issues	Unrecovered Amount (Le)
2015	Headquarter	No evidence of recovery from the rice mill hire purchase debtors	528,930,942
		Outstanding tractor hire purchase debts	1,482,636,801
		Withdrawals from the Tractor Hire Purchase Account without authority and supporting documents	153,511,856
		Withdrawals from the Rice Mills Hire Purchase Accounts without authority and supporting documents (US\$3,000 @6,000)	18,000,000
		Duplication of salary payments to 15 staff without evidence of approval (secondment) from the Human Resource Management Office	180,220,298
		Withdrawals from the Imprest Account and the Fertiliser, Forestry Development and Conservation Trust Fund Account without supporting documents to justify utilization	769,259,643
		Withholding taxes on contract staff salaries not deducted and paid to NRA	176,361,932
		Daily Subsistence Allowances paid to various staff of the Ministry to implement agricultural related activities in the Provinces while the attendance register at headquarters in Freetown showed signatures of the same personnel	148,250,000
		Tuition fees paid for a retired employee	50,350,000
		30 motor vehicles and 36 motorcycles unverified	-
Unrecovered Funds			3,507,521,472
2015	Bo	Receipts and revenue cashbook not available for inspection (Le14,700,000)	-
Unrecovered Funds			-
2015	Tonkolili	2699 bags of seed rice not brought to account	-
			-

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Le 1,925,562,216 unrecovered from 2016 Audit



This amount can procure 10 brand new combined rice harvesters which will help reduce the importation of rice in Sierra Leone



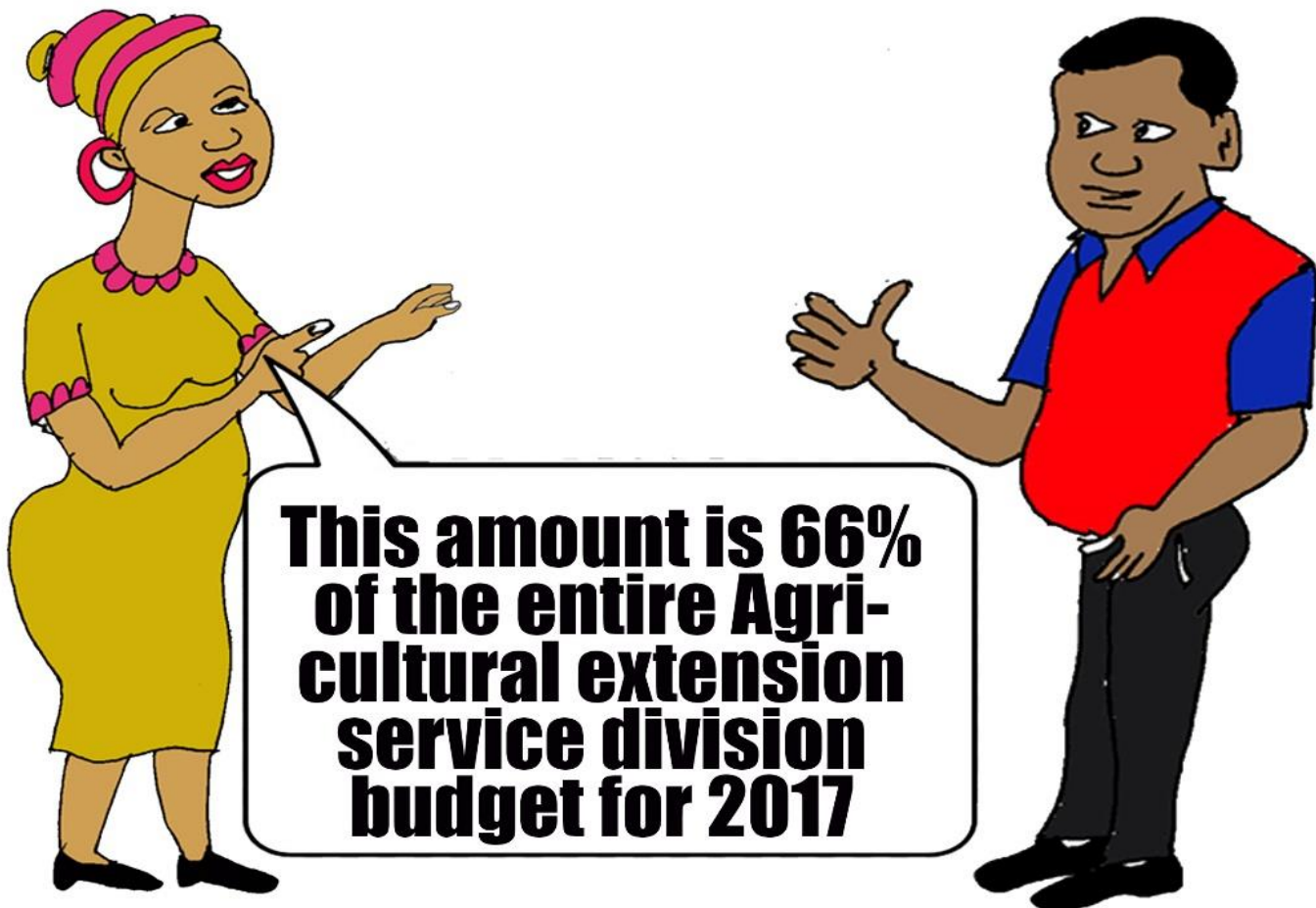
		Specific issues	Unrecovered amount (Le)
2016	Headquarter	Utilisation of funds without supporting	238,463,218
		Payment made by the GoSL to Diversified Food Production project after its closure	800,000,000
		Payment made by the GoSL to Rural and Private Sector Development Project after its closure.	238,463,218
		The Ministry paid to Sierra Leone Agric Business Initiative subventions which had not been audited because financial statements, cash books, bank statements, payment vouchers, and other accountable documents were not submitted for audit purposes.	548,090,780
Unrecovered Funds			1,825,017,216
2016	Bo	1,786 bags of LFM fertilizer claimed to be distributed to farmer-based organisations in various chiefdoms was not supported with a distribution list.	-
			-
2016	Kenema	Bank pay-in slips generated in respect of payments for timber licenses, transport permits and power saw registration in the Forestry Department were not produced for audit inspection	100,545,000
Unrecovered Funds			100,545,000

Le 2,254,714,750.00 unrecovered from 2017 audit report

Specific issues

Unrecovered (Le)

2017	Headquarter	Fuel returns or chits not submitted for the utilisation of fuel by the ministry.	85,106,750
		Unauthorised excess allocation of 7,695 litres of fuel	46,170,000
		Duplication of 8,073 litres of fuel allocation to 12 staff of the ministry	48,438,000
		Excess cash transfer to Farmer Based Organisations without any evidence of approval by the Ministry of Finance and Economic Development	1,755,000,000
Unrecovered Funds			1,934,714,750
2017	Bo	Excess cash transfer without authority	140,000,000
Unrecovered Funds			140,000,000
2017	Pujehun	Cash distributed to unregistered Farmer Based Organisations	180,000,000
Unrecovered Funds			180,000,000



Conclusion

A total of **125 recommendations** were proffered by the Auditor General (AG) for implementation by the MAFFS. Out of this, 120 (representing 96% of the total) were not implemented.

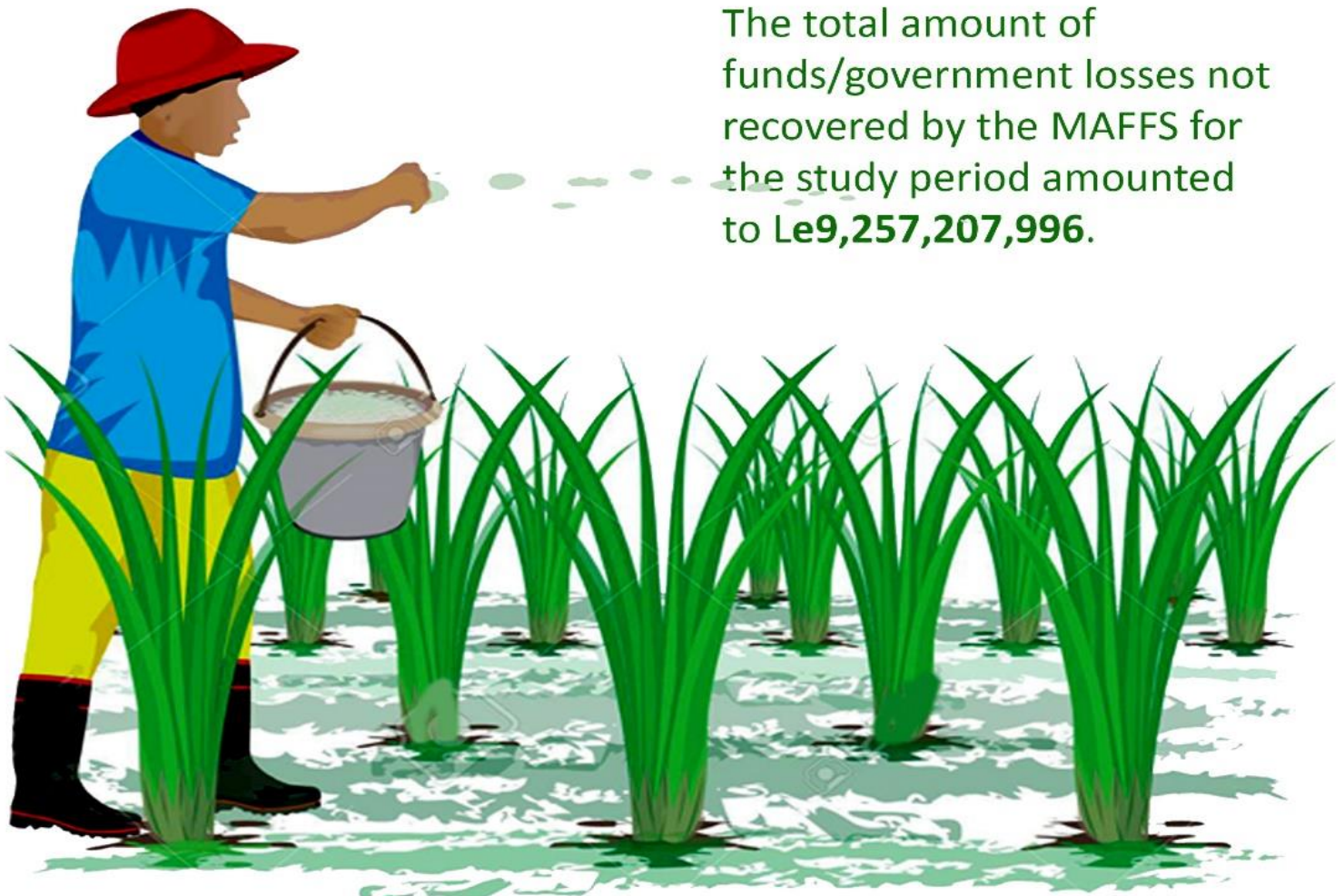
The total funds recovered from the identified government losses amounted to **Le18,651,120**. These funds were in respect of staff receiving salaries from projects and at the same time receiving same from the CRF. The recovery was made by the Ministry's head office in Freetown in 2016.

The total amount of funds/government losses not recovered by the MAFFS for the study

period amounted to **Le9,257,207,996**.

These funds which were supposed to have been recovered are in respect of issues ranging from withdrawals from bank accounts without supporting documents; duplication of salary payments to staff; withholding taxes not deducted and paid to the NRA; payments made to non-existing projects; to unapproved payments to Farmers Based Organisations.

These may have been caused by several factors. Typical among them are the failure to adhere to laws and regulations, lapses in internal controls, and the advertent attitude of undertaking disbursement projects that were not transparent.



The total amount of funds/government losses not recovered by the MAFFS for the study period amounted to **Le9,257,207,996**.

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Methodology

A review of key official documents such as the AG's Annual reports, management letters, verification reports, and the PAC reports was done in respect of the four MDAs. This method was carried out to ascertain information rather than opinions and perspectives. The answers obtained from this review projected the number of issues identified; recommendations proffered, implemented; and not implemented for the period under review. It also identified monetary recoveries that were made and those that were yet to be recovered. The draft scorecards were also sent to Audit Service Sierra Leone and they confirmed all the issues and figures mentioned in the scorecards.

About the Project

The **Budget Advocacy Network (BAN)** in consortium with **Christian Aid**, **Center for Accountability and the Rule of Law (CARL)**, and **Restless Development (RD)** with support from the **Department for International Development (DFID)** is implementing a programme titled 'Strengthening Public Financial Management, Anti-Corruption and Accountability Institutions in Sierra Leone'.

The overall purpose of the programme is 'a more effective executive that can raise, allocate and transparently use public resources to drive inclusive development'.

