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Auditor General's Report

On the Accounts of

Sierra Leone

for the year 2003

Volume 1

The Audit Service Sierra Leone
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F O R E W A R D

It is always a pleasure to present my Report on the Accounts of Sierra Leone, this time, for the year ended 31st December 2003. Up to the date of issuing this Report, the Statement of Accounts for 2002 and 2003 have not been submitted by the Accountant General. Thus this Report will only deal with the financial transactions of ministries and departments as well as the Financial Statements of parastatals and other related institutions.

The Terms and Conditions of the Audit Service have been approved by His Excellency the President and the statutory instrument giving legal status to such Terms and Conditions has also been acquired. The Headquarters has been moved to the Lotto Building at Tower Hill although the 9th Floor of the East Wing of Youyi Building is still retained as a professional wing. The regional office in Kenema was evicted as a result of the non-appearance of our legal representative from the Law Officers' Department at the last court hearing in a legal tussle that has been going on since 2002. The regional office in Makeni has still not been rehabilitated owing to lack of funding. As we await the processing of documents for leases of land in Freetown and the Provinces by the Ministry of Lands, Country Planning and the Environment we are earnestly seeking funds for the erection of such offices. Only then will the accommodation problems of the Audit Service be solved.

The Service continues to enjoy the support of Parliament. The project on Capacity Building and Institutional Support from the African Development Bank (ADB) was only utilized in 2003, owing to administrative problems, including the relocation of the Bank from Abidjan to Tunisia. Negotiations for the second phase of the project were held towards the end of 2004. The Department for International Development (DFID) concluded modalities for the appointment of a firm to service a project in respect of the office. The firm has already presented its Draft Design Report as required by the terms of the appointment in addition to an Inception Report (earlier presented) which was not specifically required.

During the year under review, several of our staff attended short regional training courses sponsored by the Training Committee of the Assembly of English Speaking African Supreme Audit Institutions (AFROSAI-E) and the West African Institute For Financial and Economic Management (W.A.I.F.E.M.). The organisation has retained its membership of the Regional Training Committee of the Assembly of English Speaking African Supreme Audit Institutions (AFROSAI-E) and also the Technical Committee on Harmonisation on Quality Assurance.

Unfortunately, we lost two member of staff in December 2003, one member of staff got married, and two retired from the Service.

I wish to thank the Almighty God for upholding me in the performance of my task to the nation and my staff members for their loyalty and support. My sincere appreciation also goes to members of the Audit Service Board for their keen interest in the Audit Service.

Finally I wish to record my profound gratitude to the African Development Bank (ADB) the African Organisation of Supreme Audit Institutions (AFROSAI-E), Regional Training Committee (RTC) and the West African Institute for Financial and Economic Management (W.A.I.F.E.M.) for their contribution towards capacity building in the year 2003.

Anna Caesar (Mrs.)

AUDITOR GENERAL

INTRODUCTION

1.0 In accordance with the provisions of Section 119(4) of the 1991 Constitution of Sierra Leone, Section 8 of the Audit Act 1962 and Section 58 (1) (2) and (3) of the Public Budgeting and Accounting Act of 1992, I submit, my Volume 1 Report on the audit of the transactions of various ministries and departments in Sierra Leone. The report on the Annual Accounts for 2003 have not been included. Although the Annual Accounts for 2002 and 2003 are long overdue, up to the time of going to press the Accountant General has failed to submit them. As soon as these accounts are submitted I will embark on the publication of Volume II of this report. Extracts from audit reports and comments made on some parastatals have been included. Chiefdom Authorities which have remained inaccessible/dormant for the past ten years have now become operative. It is hoped that observations on their accounts will be featured in the next year's report.

2.0 Scope of the Audit

2.1 The examination of the transactions has been carried out on a comprehensive test basis and a thorough examination of the approved system of controls and accounting practice adopted by all Government ministries and departments. Particular attention has been paid to the method of revenue collection and authorities for expenditure. The entire report covers audits undertaken for periods up to 31st December 2003.

3.0 Public Accounts Committee

3.1 The Report of the Public Accounts Committee on the 1996-1999 Auditor General's Report has been approved by the House and implementation of the recommendations therein is well underway. The Auditor General's Report for 2000, 2001 and 2002 are now being examined concurrently by the Committee.

4.0 LOSSES OF CASH AND STORES –
CASH - LE1,861,361,025; GBP11,003; USD173,706; N100,000
STORES - - LE 17,606,000
ARREARS OF REVENUE MINISTRIES AND DEPARTMENTS
LE17,843,228,864 & N125,000
SCHOOLS AND OTHER EDUCATIONAL INSTITUTIONS
LE1,002,853,546
OVEREXPENDITURE BY MINISTRIES, DEPARTMENTS
AND AGENCIES LE18,886,731,624

- 4.1** A schedule of losses of cash and stores arising from theft, fraud, or serious irregularities during the year, totalling Le1,139,492,143; GBP11,003, USD\$ 173,706 N100,000 is attached at Appendix 1.
 Total arrears of revenue from ministries/departments for the period under review soared to Le17,606,000 and N100,000. A breakdown is given at Appendix II. Schools and other educational institutions have been singled out at Appendix III as they continue to attract not only losses of cash in respect of revenue collected but also large arrears of school fees, advances unpaid and unclaimed salaries. These amounted to Le1,002,853,546. A schedule of overexpenditure by ministries and departments, totalling Le18,886,731,624, is highlighted at Appendix IV, with the National Fire Force topping the list closely followed by the Ministry of Foreign Affairs and International Co-operation.

5.0. CUSTODY OF ACCOUNTABLE DOCUMENTS

- 5.1.** As a result of improper control measures and procedures, coupled with poor supervision, the custody of documents in the Records Store (Voucher Room) was most unsatisfactory. In accordance with Section 111 (2) of the Financial Administration Regulations the Accountant General is required to put a mechanism in place to administer effective control on the custody of accountable documents.

6.0 PAYROLL SYSTEM

- 6.1** Although 90% of the payroll for the entire country had been computerized, it was rather unfortunate that only 2% of the Identity Cards were issued even after the photo verification of Civil Servants had been concluded. This was as a result of the inadequacy of staff, poor planning and lack of coordination between the Establishment Secretary's Office and the Accountant General's Department. A status report was not issued, either by the Accountant General or the Payroll and Pension Verification Expert, to the Auditor General for independent scrutiny. In the absence of a status report it was difficult to confirm that the present computerized system had achieved the required objectives with a view to getting rid of ghost workers. The competent local

staff who had been working with the Accountant General had limited knowledge of the whole computerized system in operation.

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7.0 PENSIONS SYSTEM

7.1 Although there was an on-going registration of pensioners with a view to deleting doubtful payments, only 30% of Identity Cards had been issued to pensioners up to the time of writing. No status report had been issued either to the Establishment Secretary or the Auditor General by the Pension and Payroll Verification Expert.

8.0. ASSET ACCOUNTING AND CONTROL SYSTEM

8.1. The comments in my previous report are still applicable as the Final Accounts for 1998 are yet to be submitted to me.

9.0. BACK-UP FOR THE COMPUTERISED SYSTEM

9.1. The Accountant General, and no one else, knew the exact official location of a backup for the computerized system. This could be very risky and dangerous for a centralized system of accounts in a country.

10.0. THE SUSTAINABILITY OF THE COMPUTERISED SYSTEM

10.1 Although local staff had been assigned to replace the Technical Assistants after the end of their contracts, there was no evidence to confirm that these replacements did undergo effective training on the overall computerized system in operation. It has been proved that frequent changes to the computerized system by the Accountant General had been effected without the inclusion of the external auditors and other users. This total monopoly or lack of consultation with other officers by the Accountant General resulted in the breakdown of the system at the expiration of his contract subsequently.

11.0 MANAGEMENT AND TRAINING

11.1 Targets set for the integration of accounting technicians into key areas like the control, management and operation of the payroll software and the operations of all financial and information systems had not been achieved. External and on-site training of local staff had neither been effectively carried out nor carried out on a large scale.

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12.0

MINISTRY OF FINANCE

12.1 A review of the financial operations by certain divisions of the Ministry of Finance revealed differences between the Approved Estimates and the Budget Bureau Computer Printouts for ministries, departments and agencies. Budgets were overspent without authority. Payments in excess of Le2,000,000 in respect of Other Charges were paid by cash instead of lodgments into the payees' accounts. Contracts above Le12,000,000 were awarded without observance of the Central Tender Board procedures. At the request of the Anti-Corruption Commission an investigation was done on the performance of a company on several contracts, awarded to it for various departments, by the Tender Board. A total of Le654,700,000 was outstanding on contracts that were either not performed or partly performed. These included contracts awarded in respect of Ministries of Education, Science and Technology, Internal Affairs, Health and Sanitation and the Fire Force. In some cases, full payments had not been made on the contracts. Retention money was not held back in any of the contracts awarded to the company. The Anti-Corruption Commission is still investigating the matter.

12.2 Public Expenditure Tracking Survey (PETS)

Public Expenditure Tracking Survey (PETS) exercise revealed that not all the logistics that were allocated to the Forestry Division in Kenema were received by the Forestry Officer. Allocations for Government hospitals were normally received very late. There was inadequate supply of textbooks, teaching and learning materials to the Kono district. It was noted that some of the district offices had not taken part in the preparation and implementation of the budget. The PETS team could not visit Koidu and Kailahun because of the non-availability of vehicles. The contract awarded for the construction of Paramount Chiefs' houses was not satisfactorily executed. It was also observed that not all District Managers were quite capable of taking part in the preparation and implementation of projects. Certain Heads of Divisions and elders did not have access to PETS materials. Non-Governmental Organisations did not report at the survey centres and some ministries/departments could not produce documentation in respect of the implementation of activities within their mandates.

12.3

ACCOUNTANT GENERAL'S DEPARTMENT

12.3.1

Proper records were not maintained for both standing and special imprests awarded to line ministries and departments by the Accountant General's Department. Retirement details were in most cases not available. An Imprest Cash Book was not maintained. The previous method of issuing and retiring imprests by a computer was more effective than the current manual system. In spite of several repeated written and verbal requests, payment vouchers totalling Le3,364,607,279 were not produced for inspection. Several significant salary payment vouchers were also not produced for inspection. Salary amendment forms were delayed especially at the Ministry of Education, Science and Technology and Ministry of Health and Sanitation. Although repeated demands had been made both verbally and in writing for the submission of contract agreements and other records in respect of contract officers paid out of the Consolidated Revenue Fund, the co-operation of the Accountant-General was non-existent.

12.3.2.

Pensions Division

Pension/Ex-Gratia-Gratuity Forms for which queries were raised by the Pensions Division were not immediately returned to the originating ministries/departments. These forms were often retained for over five months thereby causing unnecessary delays in the payment of retirement benefits to officers. Authorisation and execution of transactions were not properly carried out. Staff of the Pensions Division lacked In-House training and their duties were never rotated. The Internal Audit Division appeared to have produced hardly any report for the period under review. There was no evidence of any independent check on the records. Owing to the lack of co-ordination between the Payroll and Pensions Divisions some pensioners' names were still retained in the payroll vouchers even after payment of their gratuity and monthly receipt of pensions. Storage facilities for records were found to be inadequate. The Operations Manual had not been circulated to staff of the Pensions Division. There was an absence of specialized storage facilities as well as security and indexing instructions.

**13.0 MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL
 CO-OPERATION**

13.1 Advances, totalling Le6,387,263, were given to seventeen officers from the Ministry. There was no evidence of repayment as an Advances Register was not maintained. A total of Le126,019,294 was spent on the purchase of stationery which was not taken on ledger charge. Similarly spare parts costing Le25,823,076 were not taken on ledger charge. No register was kept for the recording of receipts and disbursements of fuel and lubricants for which the sum of Le141,114,900 was spent. Standing imprests, totalling Le7,600,000, were not brought to account in the Imprest Cash book. Details of vehicles owned by the Ministry were not recorded in a Vehicle Register. Vehicle Log Books were also not maintained. From January 2001 to April 2003 mobile phones and, top-up cards totalling Le20,965,588 and \$1580 were not taken on ledger charge. Copies of invoices totalling Le498,759,943 were not attached to the payment vouchers. Telephone and fax machine bills were not produced for inspection. Two motor cycles donated to the Ministry by the Peoples Republic of China in September 2001 were also not produced for audit inspection. A vehicle, previously used as Staff Bus, had not been certified as unserviceable even though a request was made to Road Transport Authority for such certification since April 2002. The location of the vehicle was unknown. A Store Ledger was not maintained.

13.2 Sierra Leone Embassy Beijing

Revenue collected from Consular Fees from October 2001 to December 2003, totalling Y204,000, was expended without authority from the Ministry of Finance. General Receipt Books were not obtained from the Ministry of Foreign Affairs and International Co-operation. Instead they were supplied by private printers. These were not recorded in an Accountable Documents Register. The representational car, a Mercedes Benz 260, had outlived its usefulness.

13.3 Sierra Leone High Commission – Abuja

An Accountable Documents Register was not maintained. In spite of recommendations in a previous audit report, revenue collected from rent and Consular Fees, totalling N2,849,200 and N1,726,318 respectively were disbursed without authority from the Ministry of Finance. The property at 31/33 Waziri Ibrahim Street. 9 Victoria Island, Lagos was sold for N250,000,000, in spite of my recommendations, in a previous audit report, against disposing of that property. The sum of

N150,000,000 was paid to the High Commission. There was no evidence to confirm that the balance of N100,000,000 was paid. The sale itself and expenditure from the proceeds of sale did not conform with the normal requirements of accountability and transparency. Returns for remittance, totalling USD36,385, were not submitted by the Defence Adviser in Abuja. A loan of N135,000 was also not paid by him. An unauthorized payment of USD6,592 was made for the repatriation of the High Commissioner to Freetown. Bank Reconciliation Statements were not prepared at this mission. Bank transactions from the USD Account to the Niara Account, totalling USD59,343, were done outside normal banking operations. A total of USD28,167 was paid to officials of the High Commission for which supporting documents were not produced. Rules and regulations governing the employment of local staff were not seen to verify the computation of a total of USD40,207 paid as retirement benefits to Local Staff of the High Commission. The large quantity of furniture and equipment bought during the period of auditing was not properly recorded in the Inventory Ledger.

13.4 Sierra Leone Embassy Bonn Germany

An Accountable Documents Register was not kept. Several shortcomings were noted in the control of the accounting records maintained. Consular Fees of 18,717 Euro were used to meet expenditure of 17,165 Euro without approval from the Ministry of Finance. Bank accounts were not reconciled with the Cash Book for the 2002/2003 Financial Years. A total of 52,792 Euro was spent on travelling. Telephone Bills totalled 34,082DM in 2001, 29,405DM in 2002 and 3,097DM in 2003. The Chancery Building and Embassy residences were not insured. Terms and Conditions of Service for Local Staff were not available.

13.5 Sierra Leone High Commission, Ghana, Accra

Several accountable documents were not recorded in the Accountable Documents Register. Consular Fees, totalling 4,077,000 cedes, were disbursed without the prior approval of the Ministry of Finance. A Vote Service Ledger was not maintained. Payments for various transactions were not supported by Payment Vouchers. A safe was not in use at this mission. The Cash Book was not properly kept. Some unserviceable items were kept at the mission and several pieces of furniture were not taken on ledger charge. A television and video cassette recorder were stolen from the residence of the First Secretary at 22 Wama St., North

Dzorwulu, Accra. Several issues raised in a previous audit report had not been addressed.

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13.6 Sierra Leone Embassy , Moscow

Revenue from Consular Fees, totalling USD5,470, was used to meet expenditure without authority from the Ministry of Finance. An Accountable Documents Register was not maintained in spite of the Head of Chancery's assurances, in his response to a previous audit report, that this would be done.

13.7 Sierra Leone Embassy Tripoli, Libya

Sierra Leone Government General Receipts 44401/5 were used by payees in respect of amounts paid to them by the embassy. Remittances were not properly recorded. In spite of a recommendation in my previous audit report, the embassy continued to operate its account from Malta at a total cost of USD33,407 travelling and per diem in 2003. Bills and invoices in Arabic were not translated into English even though there was an official interpreter employed by the mission. An Inventory Ledger was not maintained.

14.0 VICE PRESIDENT'S OFFICE –
14.1 PUBLIC PROCUREMENT REFORM COMMITTEE

Most contracts awarded were without a clause for retention money in the event of default in performance. In some cases 100% of the contract price was paid to contractors even before the commencement of the contracts.

15.0 Ministry of Social Welfare, Gender and Children's Affairs

15.1 Some accountable documents were not recorded in the Accountable Documents Register while several records were not produced for inspection. Fuel purchases, totalling Le51,534,800, made between July 1980 and December 2002, were not recorded in a Fuel Register as the latter was not kept. Stationery purchased, for the sum of Le20,228,800, was not taken on ledger charge. Spare parts and tyres purchased at a cost of Le13,335,000 were neither taken on ledger charge nor were the old parts replaced, retained for verification. Expenditure Returns for a total of Le207,485,750 from Women Help Line and Socially Oriented Programmes were not produced for inspection. Furniture and office equipment bought during the period, amounting to Le98,859,130, were not taken on Inventory Charge.

15.2 Prisons Department

The number of inmates on special diets, for whom a total of Le178,056,900 was spent between December 1999 and March 2001, was not specified. An overpayment of Le13,561,000 was made to a supplier of special diets for the period April to August 2002. A difference of Le38,145,200 was paid to a

supplier of rice as a result of an increase in the price effected by him without the approval of the Central Tender Board. A total of Le143,114,000 was spent for

the purchase of spare parts for which the genuineness of the transactions could not be ascertained. Vehicles and Generator Log Books were not maintained as well as the Inventory Ledger for them. The Fuel Register was haphazardly maintained. The total fuel bought for the period was Le126,000,000. Office Furniture produced by Prisons for which materials were bought for Le47,662,000 were not costed. The General Inventory Ledger was not properly kept.

15.3 Approved School - Wellington

Aidances were not paid to several discharged inmates. Two out of the dormitories provided for inmates were unserviceable. Fifty steel beds, 50 foam mattresses and fifty blankets supplied to the school in the 2003 financial year, for use by inmates, were kept in the store for a long time. Ten inmates disappeared from the compound which was not protected by a wall. The contract agreement for the construction of a Skills Training Centre at the Approved School was not seen. The current state of the staff quarters at this institution left much to be desired. An Inventory Ledger was not maintained.

16.0 MINISTRY OF INTERNAL AFFAIRS

16.1 Bo Town Council

Thirty-Five receipts books of 50 sheets each were not presented for audit inspection. A total of Le4,795,195 collected as revenue was neither accounted for in the Revenue Cash Book nor paid into bank. Examination of salary and paid up wages vouchers revealed that salaries and wages of workers were inflated by Le6,204,680 between January 2000 and January 2001. Arrears of rates rose to Le4,271,342. Several items bought for a total of Le62,564,500 were not taken on ledger charge. The Delivery Notes and invoices were not available for verification. Payments, totalling Le10,086,328, were made without supporting documents. The sum of Le7,701,300 collected as revenue was disbursed without authority.

16.2 Sierra Leone Police Force

An Accountable Documents Register was not maintained. Several records were not produced for inspection. There was no Bank Reconciliation Statement for the period under review. The sum of Le5,881,474 in respect of 5% Withholding Tax was not deducted from suppliers. Virements totalling Le82,336,666 were

made without authority. Copies of paid salary vouchers were not retained for audit inspection.

16.2.1 Kingtom Police Hospital Store

The Kingtom Police Hospital Store was not properly kept. It lacked adequate manpower and proper logistics. Store Ledgers were not indexed as required by Store Rules. Bin Cards were not posted up to date. Expired drugs were found in stock. The Inventory Ledger was not made available to the auditors. Debtors list for cost recovery drugs for the period 2000-2002, submitted for verification were classified by divisions without the names of the debtors stated. A total of Le26,532,665 was involved. Proper supporting documents were not kept in respect of stores in the Communications Division. Items bought at a cost of Le7,143,000 were not taken on ledger charge. There was an absence of journal entries to explain deficiencies between closing balances in 2002 and opening balances in 2003, the latter being the physical balances of stock.

16.2.2 Engineering Division

A total of Le24,360,528 was not deducted in respect of 5% Withholding Tax from contractors fees on United Nations Trust Fund Project. The amount paid to the engineer of the Sierra Leone Police for the construction of the Calaba Town Station and the rehabilitation of the Brooks Billets and Police Training School was not disclosed. Building materials bought in 2003 for a total of Le10,662,000 were not recorded in their respective stores ledgers. The state of the Brooks Billets was deplorable. The ceilings and doors of the Tombo Police cells were damaged by suspects.

16.2.3 Stationery Store

Records in respect of stores for which a total of Le70,790,000 was spent were not produced for audit inspection. Several items bought in 2003 financial year were not posted into their respective ledgers.

16.2.4 Mechanical Garage Store

Stores records in respect of articles bought at a cost of Le430,091,148 were not produced for the year 2001. The Vehicle Spare Parts Store was not properly kept both in terms of tidiness and record keeping.

16.3 Police Training School – Hastings

Adequate supporting documents were not produced in respect of payments of Le33,432,000 and Le1,553,000. Details of expenditure in respect of the amount

of Le4,035,000 were not available. The Commandant could not provide information on the reconstruction and work-in-progress by National Commission for Social Action (NACSA) at the Police Training School. The water tank in the school compound was faulty.

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17.0 MINISTRY OF DEFENCE

17.1 An addendum was made to an agreement on a contract between the Republic of Sierra Leone Armed Forces and a Business Enterprise for the supply of brand new spare parts to the Army. The addendum varied the contract to substitute re-engineered parts in place of the latter on the pretext that brand new spare parts were unavailable in the market. Investigations however revealed the contrary. A stoppage of payment on the contract was wisely and timely effected by the Accountant General and the contract was ultimately rescinded.

18.0 HOUSE OF PARLIAMENT

18.1 Vehicle Log Books were not maintained in spite of a previous recommendation that they should be kept. Government derived no financial benefit from the running of the cafeteria at the House of Parliament by private individuals. Store Issue Vouchers were not used by this institution.

19.0 MINISTRY OF HEALTH AND SANITATION

19.1 Kissy Mental Hospital

The Store Issue Vouchers received from the Central Medical Stores, in respect of several items issued to this institution, were not produced for inspection and the In-Patients Admission Register was not maintained.

19.2 Hastings Health Centre

Available records disclosed that the sum of Le1,528,000 was collected as revenue received from patients in respect of charges for treatment for the period May 2002 to May, 2003. Out of the amount collected, a total of Le236,000 was allegedly paid into the Consolidated Revenue Fund leaving a balance of Le1,292,000 which should have been brought to account. Various items supplied to the Community Health Officer through the Logistics Officer, Western Area were not taken on ledger charge. A kit costing Le1,115,000 was supplied to the Community Health Officer. Only the sum of Le745,000 was paid for it, leaving a balance of Le370,000 as arrears.

Government Hospital Kenema

Several accountable documents were either not maintained or were deliberately omitted from documents presented for audit inspection. Revenue collected from various divisions of the hospital were either fully or partially not brought to

account. A total of Le176,061,500 was involved. A good quantity of drugs received from the Cost Recovery programme and donor agencies were used for emergency purposes without authority. Drugs costing Le24,769,000 were

collected from the Central Medical Stores by the District StoreKeeper and issued to the Acting Chief Dispenser Kenema. There was neither documentary evidence of these drugs nor were they physically found in stock. Records pertaining to their disposal were also not available. Various equipment supplied to the Laboratory Kenema could not be verified by the inspecting officers as the Laboratory Superintendent did not permit officers to enter the laboratory to carry out the verification exercise. Two motor bikes (Excel) for staff use at Kenema Hospital and four motor bike tyres collected from the ministry's store in Freetown were not taken on ledger charge. Furniture and equipment bought for hospital use from World Bank Funds could not be physically verified by the inspecting officers. Details of their disposal or distribution were also not available. One Hundred and forty-one bags of Bennimix Food costing Le15,810,750 collected by officers of the hospital for delivery to the District Medical Officer or Storekeeper, 4 motor bikes and 4 motorbike tyres collected by officers of the hospital for use by the Health Division in Kenema were not presented for inspection. Vehicle Registration numbers for which fuel and spare parts were bought were not stated. Monies in respect of drugs supplied to Health Posts in chiefdoms in the Kenema District, totalling Le32,969,400, remained unpaid. Some items of equipment supplied to the hospital were not recorded in the various sections individual Inventory Ledgers. The sum of \$35,000 was donated by an American Organisation for the construction of the Intensive Care Unit which was found to be non existent.

20.0 MINISTRY OF EDUCATION, SCIENCE AND TECHNOLOGY HEADQUARTERS

20.1 Financial regulations were not fully observed at this Ministry. Lapses in controls were discovered especially in the segregation of duties. Copies of supporting documents were not retained even for audit purposes. Returns for remittances to colleges and institutions were not received by the Ministry. It was observed, from a sample of items bought, through Local Purchase Orders, that there was an over-pricing of Le6,180,000 owing to the ineffective use of comparison of three Proforma Invoices before making a purchase. Security was lacking over records maintained for teachers. Thus it was difficult to ascertain the number of existing teachers. Teachers' Record Cards were not serially numbered and were manually completed. Such a large ministry does not have a store building of its own. A sample examination of schools payroll revealed that

the names of 100 teachers who had left were still on the payroll of their various schools. Some of the amounts involved were misappropriated.

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20.2 Payment of First Term Subsidy to Primary Schools

I am yet to be informed that the unpaid subsidy of Le20,747,600 has been paid to the Consolidated Revenue Fund by the Ministry's agent. Payments without receipts totalled Le16,200,000. Subsidies were paid without presentation of class registers. Variances were discovered between data recorded by the Ministry of Education and the verification data for various schools in the Eastern Province.

20.3 Textbooks Programme

Examination of the Textbooks Programme revealed the following:

- a. An amount of Le3,821,700 was realized from sales of textbooks at St. Francis Secondary School, Makeni. However, this amount was neither deposited into the bank, as there was none in the township, nor was there a safe in the school to secure the money. The sum of Le9,476,500 realised from the sale of textbooks at Bo Town Selling Centre was not deposited at the bank, even though there were banking facilities in Bo. An amount of Le192,000 realised from the sale of text books at the Islamic School Kenema was not deposited into bank but retained by the principal. Between February 2002 and October 2003, the sum of Le175,731,450 was paid from Account No.100625 to various officers and contractors for distribution of school materials. The following irregularities were discovered:
 - (i). Payments were made merely on estimates prepared by various officers without supporting bills or returns.
 - (ii) Payment vouchers were not prepared in respect of such payments making it impossible to identify the relevant recipients.
 - (iii) No Cash Book was maintained in respect of these payments.
 - (iv) Deductions in respect of 5% Withholding Tax were not made from payments to contractors.

20.4 School Bus Programme

Between August and October 2003, proceeds from the School Bus Service totalled Le8,423,000. Out of this amount, an expenditure of Le6,181,750 was made by the Road Transport Corporation without the authority of the School Bus Committee. Thus a balance of Le2,241,250 was found on hand. The

Committee apparently ceased functioning in June 2003 with the Bus Service Project owing creditors a total of Le12,647,000.

20.5 W.A.M. Collegiate Secondary School

A total of Le3,853,000 was outstanding in respect of School Fees for 1999/2000, 2000/2001, 2001/2002 academic years. Revenue collected but not brought to account was Le23,818,800. Out of the amount of Le12,546,000 collected in respect of Parent Teachers Association (P.T.A.) Fund contributions only the sum of Le4,475,500 was paid into the Bank. The balance of Le8,070,500 was not brought to account. The sum of Le1,480,000 in respect of Market Dues for the 2000/2001 and 2001/2002 academic years was not reflected in the Accounts. An Inventory Ledger was not maintained.

20.6 Government Rokel Secondary School

Revenue collected from School Fees for 2000/2001 and 2000/2002 academic years totalled Le94,786,000. Out of this amount only the sum of Le39,531,208 was paid into the bank. The balance of Le55,254,792 was not brought to account. Revenue from Other Charges not accounted for was Le14,139,000. Arrears of School Fees totalled Le25,673,868. The sum of Le50,266,350 was paid by cash. No information was available on the accountability of the total of Le8,593,000 in respect of Parents' Teachers' Association (P.T.A.) Funds. Data was not submitted on students sponsored by various organizations. A total of Le7,857,200 was paid without adequate supporting documents. The number of receipt books printed or used for the collection of revenue during the period could not be ascertained. Three (3) receipt books were not produced for inspection.

20.7 Government Technical Institute – Kissy

Several accountable documents were not recorded in the Accountable Documents Register. Outstanding advances as at February 2003 were not recovered up to 2004.

20.8 Holy Rosary School

It was observed that the school did not maintain an Inventory Ledger. A review of the Fees Cash Book disclosed that the sum of Le5,170,500 was owed by various pupils.

20.9 St. Andrew's Secondary School, Bo

A total of Le4,629,864, in respect of salaries, was paid to third parties without authority. Advances of Le6,646,000 were overdue for repayment and arrears of School Fees totalled Le11,474,200. Unauthorised payments of salaries in March

2002 and September, 2003 were made to third parties without their being witnessed by independent third parties. Receipt numbers, which should have been posted in the spaces provided in the Student Attendance Registers, were not recorded.

21.0 PUBLIC ENTERPRISES/COMMISSIONS

21.1 As at 31st December 2004, the following Public Enterprises and Commissions had not submitted their accounts for the 2003 Financial Year:

1. National Commission for War Affected Childred (NACWAC)
2. University of Sierra Leone – Fourah Bay College, Njala University College, Law School and Institute of Public Administration and Management (IPAM)
3. Sierra Leone Postal Service (SALPOST)
4. Sierra Leone HIV/AIDS Project (SHARP)
5. Magbass Sugar Complex
6. National Power Authority (NPA)
7. National Insurance Company (NIC)
8. Sierra Leone Produce Marketing Board (S.L.P.M.B.)
9. Sierra Leone Housing Corporation (SALHOC)
10. Gambia Matru Oil Palm Project
11. Mano River Union (MRU)
12. Marampa Iron Ore Company
13. Forest Industries Corporation (F.I.C.)
14. Sierra Leone Road Transport Corporation (SLRTC)
15. Milton Margai Teacher's College (MMTC)
16. Eastern Polytechnic (formerly Bunumbu Teachers College)
17. Freetown Teachers College (FTC)
18. Rokel Commercial Bank S.L. Ltd
19. Ombudsman
20. National Policy Advisory Council (N.P.A.C.)

21.2 Sierra Leone State Lottery Company (Lotto) 2003

There was a significant increase in Directors' Emoluments from Le17,147,000 to Le92,679,950, an increase of 450%. This was due to the non-standardization of emoluments to Board Members. It was observed also that the running of the Guest House in Kono resulted in a loss of Le1,214,000. Management could have prevented the above loss had continuous review of the financial performance of the hotel been carried out at frequent intervals, thereby establishing the financial health of the venture.

21.3 SIERRA LEONE ROADS AUTHORITY – 2002

Out of a total of Le161,000,000 given out as cash advances two staff members to undertake expenditure on behalf of the Authority, only the sum of Le25,000,000 had been retired prior to 27th August 2003, even though some of these advances had been given out in the early part of 2002. A soft loan of

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Le30,000,000 was given to an engineering company to be repaid in October 2002. Instead it was offset by construction work and in December 2002 a total of Le13,176,360 remained outstanding. Bank balances at the Kenema and Bo branches were not reflected in the accounts. A total of Le158,000,000 was spent on snacks, food and drinks during training sessions. Anomalies in respect of the above payment were as follows:

- i. Payments were made frequently sometimes up to 9 times a month with training periods ranging between 5 to 10 days.
- ii. Staff did not seem to recall such training exercises or the receipt of such snacks.
- iii. The location of the supplier at Circular Road was not of the calibre that would be expected to supply such an institution.
- iv. The prices of food per head per day fluctuated between Le25,000 to Le55,000 for the period April to December 2002.
- v. Cheques were not paid to the supplier instead a cash cheque was issued to the Training Officer of the Authority.
- vi. The invoices were not printed but typed from a computer.
- vii. The supplier's establishment came into existence in February 2003. The total involved was Le158,355,000.

Another institution was allegedly paid Le45,000 per head for catering services even though it was charging Le13,000 per head for similar service three months later.

The two phase contract for the rehabilitation for the road at Tengbeh Town for which a total of Le99,872,800 was paid did not conform with the normal requirements of payments on contract. The contract document was not seen. A total of Le345,740,890 in respect of PAYE tax deductions for the period 1999 to 2002 had not been paid over to the Tax Authorities. Foreign Creditors appeared to have been overstated by USD2,600,000.

21.3.1 SIERRA LEONE ROADS AUTHORITY - 2003

Tax receipts totalling Le8,597,708, deducted from payments made to contractors for the Highly Indebted Poor Countries (HIPC) Project was treated as Le18,669,448 thereby overstating both the suppliers' tax and the HIPC Project Expenses by Le10,071,780. Moreover suppliers' taxes had not been

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paid to the National Revenue Authority (NRA) with the result that NRA issued a bill for Le375,000,000 plus a 25% penalty charge of Le93,750,000. Cash Advances, totalling Le213,924,216 given to staff members for procurement purposes had not been retired and were treated as debtors in the Ledgers. There was no laid down policy to recover the above advances. There was a difference of Le273,115,879 between the Schedule of Debtors and the Debtors Ledger.

21.4 Sierra Leone Maritime Administration – 2003

Discrepancies were observed between Tonnage Reports from Sierra Leone Ports Authority and those in the Freight Levy Ledger. There was a discrepancy resulting from Petty Cash reimbursement, amounting to Le405,120, in December 2003. as a result of fraudulent activities by the Finance Clerk. No effective action has yet been taken to recover the above amount, more so as he has been relieved of his post. Debtors for life jackets on Hire Purchase totalled Le190,140,000. A loan of Le7,000,000 given to the Finance Clerk had still not been recovered. It is not known whether action has been taken on request to present him with a loan repayment term. Owing to inadequate controls in the collection and accounting for Boat Owners Annual Registration Fees, the Finance Clerk was able to defraud a total of Le3,150,000 from such fees.

21.5 Tertiary Education Commission Accounts 2002

Supporting documents could not be produced for a total of Le8,001,500 on subsequent verification of the response to an audit query. Procurement totalling Le32,947,200, was done without observance of the normal tender procedures. As such, it was difficult to establish whether the transactions entered into were economical and done on a competitive basis. Payments from which 5% Withholding Tax was not deducted totalled Le53,706,561. Salaries and allowances were paid without authority in complete breach of laid down rules and regulations.

21.6 Sierra Leone National Airlines 2002

It was observed that assets, with the exception of motor vehicles, owned by the company were not covered by an insurance policy. Assets were not physically verified on a regular basis to confirm their existence and condition. The company was not in any position to identify unauthorized transactions or errors and failed to carry out bank reconciliation on time. Supporting documents were not made available to prove the existence of the following bank accounts.

First Bank of Nigeria,
Societe General Paris,
Central Bank of Africa Lagos,
National Westminster – U.K.

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Receipts were raised by various cashiers to record cash for cheque and cheque for cheque transactions. The company's Balance Sheet showed a net current liability of Le2bn. Totals of Le109,493,129, \$701,296 and GBP3,593 were either not recorded in any Cash Book or the Cash Books in which they were recorded were missing. Debtors Accounts for which there was no documentation amounted to Le33,550,170. The company did not comply with the Income Tax Act 2000. Creditors without supporting documents amounted to Le1,408,629,862. Balances transferred to the Suspense Account were as follows:-

<u>Date</u>	<u>Details</u>	<u>Amount</u>
		LE
1999	Against aircraft handling	303,956,301
2000	Part of Flying Charge Account	972,500,000
2001	Against Flying Charge Account	2,601,446,345
2002	Part of the Flying Charge Account	3,599,691,139

This was an indication that the Financial Statements were not reliable considering the magnitude of the Suspense Account.

21.7 Rokel Commercial Bank SL Ltd 2003

The services of a private auditing firm were utilised to carry out the audit of the Rokel Commercial Bank by the Board, without any reference to the Auditor General's Department in complete violation of the provisions contained in Section 80(2) of the Public Budgeting and Accounting Act 1992. Reconciliation of Nostros Accounts had still not been properly carried out by the Rokel Commercial Bank and details in respect of them were not provided to the Auditors for review, despite several requests. It was difficult to determine the authenticity of the transactions. Several outstanding balances have not been cleared. Included in "Other Assets" was an amount which was a duplicated payment to a customer. Full provision had been made to recover the above amount as the matter was referred to the Police. Some expired contingent liabilities as well as expired cash securities were still featured in the Bank's books.

21.8 Sierra Leone Commercial Bank Ltd 2003

The Bank virtually operated without any approved corporate plan: thus it was difficult to highlight critical success factors which if not attended to would deny the Bank the opportunity to increase the wealth of its shareholders. An approved and comprehensive Information Technology (IT) strategy was not in existence.

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However, huge investments were being made despite the fact that the Bank's revised Business and IT strategy was yet to be finalised. A number of the Bank's credit facilities had exceeded the approved limits without being regularised. Furthermore there was no documentary evidence of approval of some of the excesses over limits.

21.9 Guma Valley Water Company 2003

There were material differences between stock records and the General Ledger balances of the following items:

Details	Ledger Balance	Stock Record	Difference
	LE	LE	LE
Pipes	143,711,677.49	334,984,340	(191,272,662.510)
Chemicals	226,845,808.15	128,851,447.56	97,994,360.59
Fittings	224,971,471.16	311,945,463.85	(86,973,992.69)

In many instances supporting documents such as receipts and invoices were not attached to the vouchers. In some other instances details recorded on the journals were found to be scanty and inadequate for transactions totalling Le1,359,529,338. Confirmation could not be obtained for the receipt of Le50m worth of fuel into stores as the stock records were not available.

21.10 Sierra Leone Airports Authority 2003

Turnover was increased from Le20.08bn in 2002 to Le22.4bn in 2003. Direct expenses increased from Le7.02bn to Le8.7bn resulting in a gross profit of Le13.7bn. Work-in-progress during the year amounting to Le2,391,382,294 had not been supported by procurement invoices. Delivery of items consisting of a tipper lorry and spares totalling USD100,795.31 had long been outstanding. Action had not been taken on some issues raised in a previous audit report. They included, amongst others, the need to improve on the operating environment, including the road within the airport, the need to regularize the Fixed Assets

Register, the need to develop and implement an effective debt collection system to minimize incidents of Bad debts and the need to strategically review the insurance cover of assets. For eight months the composition of the Board was six as opposed to a minimum of seven.

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In one instance bills were not raised for 155 passengers on 6th January 2003. Foreign Currencies collected were not deposited into the bank promptly and intact Bank reconciliations were not reviewed by an authorized official. Most or all of the Authority's cash balances were not verified at the end of the year as no evidence of cash count was available.

It was not possible to determine whether the provision for doubtful debts amounting to Le3,570,033,525 (38.3% of gross debt) at the end of the year was adequate. There was no delivery of goods and services for which there had been long outstanding advances to suppliers. Those paid during the year or earlier amounted to Le146,516,200 including USD55,424. Whilst the suppliers were being approached for performance or recovery of the amounts these balances were still carried in the books.

21.11 Independent Media Commission

Proper records were not maintained to account for the financial transactions undertaken by the Commission. A total of Le750,000.00 collected in respect of application fees for two newspapers and magazines was not brought to account. Several registration/renewal fees were not paid. Huge quantities of provisions and toiletries, totalling Le79,969,510, bought were not taken on charge, even though they were not put into immediate use. Unclaimed Sitting Fees for the period January 2001 to December 2003 totalled Le63,360,000. An Assets Register was not maintained. The original audit report was altered and the Auditor General's signature thereon forged on the Auditor's Report presented to the Commissioners of this institution. The alleged culprit has been charged to court.

21.12. NACWAC – National Commission for War Affected Children 2003

After the issue of an Interim Audit Report steps were taken, by beneficiaries, to ensure that contracts were approved by the Commissioners and signed. A sample physical verification and assessment of projects revealed the following: Only twenty-six percent (26%) of the projects kept satisfactory records. Thirty-three percent (33%) of the projects kept inadequate accounting records whilst forty percent (40%) of the projects did not maintain any accounting record. Physical verification revealed that some of the projects were non-existent. On the whole only six percent (6%) of the projects kept accounting records that were impressive and these also had appropriate physical structures in place.

- 21.12.1 Specialised Ministry of Children in Freetown**
- Proper records were not produced to account for the amount of Le20,000,000 received.
- 21.12.2 Children’s Voice – Wellington**
- Although a school was in existence accounting documents maintained for the sum of Le13,515,500 were inadequate.
- 21.12.3 Defence for Children International – Freetown**
- The project which had received Le4,800,000 could not be traced.
- 21.12.4 Deliverance Ministry City of Rest – Freetown**
- This project was adequately maintained and the amount of Le12,680,000 was properly brought to account.
- 21.12.5 Action for Child Protection - Goderich**
- Twenty-two children and two teachers were found at this project but as no officer of the organization was present at the time of inspection, records could not be produced for the amount of Le87,132,000 received.
- 21.12.6 People’s Education and Relief Centre for Youths and Adults – Wellington**
- Although the project was operating a centre for trainees, the bills and other supporting documents in respect of Le11,976,000 appeared falsified.
- 21.12.7 Committee Action Support Organisation - Wellington**
- Six support activities were to be carried out by this project for the amount of Le82,912,000 received. However, the amount was not brought to account as bills and invoices in support of payments in respect of the six activities appeared to have been falsified including signatures that were forged.

- 21.12.8 Creative Craft Education Centre Bo and Bumpoh**
This project received a total of Le24,015,000. Its operations were impressive and accounts properly kept.
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- 21.12.9 Sogbini Descendants' Association – Tihun District**
The organisation was at the time of inspection, operational under another organization called Gbormuma which was originally sponsored by World Vision Sierra Leone. One out of the six sponsored activities was operating. A total of Le22,124,400 was not brought to account.
- 21.12.10 Wiama Women's Association Yonni Town - Pujehun**
This project was not operating. Out of the amount of Le10,000,000 received, it had bought only four pedal sewing machines and a few plastic bowls.
- 21.12.11 Wanjama Forum for Children's Welfare Pujehun**
Out of a total of Le65,326,000 received from NACWAC only the sum of Le47,091,000 was brought to account in the Cash Book. The project was found to be operating.
- 21.12.12 Pujehun Mulelila Development Association – Serabu**
There was no evidence of the implementation of this project for which an amount of Le6,619,000 was received. Records from NACWAC were not available.
- 21.12.13 Ecumenical – Bo**
An amount of Le10,155,000 was received by this project. The centre was fully operational and the whole amount was adequately supported by bills and invoices.
- 21.12.14 Campaign for Collective Development – Bo**
The project received a total of Le80,390,000 Although the centre was in operation, only the sum of Le42,930,000, which was received for the management of the temporary shelter was brought to account in the Cash Book. The balance of Le37,460,000 was not recorded in the Cash Book.
- 21.12.15 Needy and Disadvantaged Children – Makeni**

The home was well established and the amount of Le8,130,000 was adequately spent although the Finance Officer was not in post to present the accounting documents.

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21.12.16 Christian Brothers – Moyamba

Only one of the project components was executed . As this project was located in Moyamba and its administrative office in Bo, accounting records were not produced for the amount of Le32,831,000 received.

21.12.17 Ben Hirsh Child-Care Centre – Kenema

The project was operational and accounting records were properly kept to justify the amount of Le61,750,500 received.

21.12.18 Christian Extension Service – Kabala

No document was produced to account for the amount of Le15,765,000 received by this project.

21.12.19 Family Friends’ Organisation – Makeni

Although the centre was in operation proper records were not kept to account for the total of Le81,213,000 received.

21.12.20 Construction of Trauma – Healing Centre in Bo

Serious deficiencies were discovered in the execution of the contract for which a total of Le184,337,860 was paid to a contractor.

21.13 National Electoral Commission

The vehicles of the National Electoral Commission in the Northern Province were operated as passenger vehicles. There was a complete breakdown in the accounting system at the Commission. Proper documentation and custody of the accounting records and transactions were far from satisfactory. Between November 2000 and March 2001 a Cash Book was not maintained. Cheques in respect of European Union Support Account were posted into the Main Cash Book. Payments, totalling Le132,646,286, were not recorded in the Cash Book. Financial Statements were not produced at the time the auditing was effected but were later submitted, though not signed, by the Chief Executive. Cheque payments totalling Le2,172,710 were not reflected in the Cash Book. A total of Le51,106,500 was not brought to account whereas supporting documents attached to Payment Voucher No. 12984 and 4202 exceeded the amounts received for disbursement by Le43,790,000. Payments totalling Le202,935,575,

were without adequate supporting documents. Accounting Heads were different from Budget Heads in several cases. Signatures on supporting documents in respect of payments to Temporary Election Personnel, totalling Le511,545,000, appeared doubtful. The sum of Le37,327,000 was used to purchase fuel for

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hired vehicles. Log books were not maintained in respect of the Commission's vehicles. No evidence of the receipt of fuel purchased was available. Anomalies were discovered on the purchase of five (5) vehicles from Germany.

21.14 NASSIT - 2002

Furniture purchased costing Le54M had been kept at the suppliers' warehouse. There was absence of an Audit Committee. The Internal Audit Department was understaffed. An Investigations Department was not in existence. Fixed Assets in transit amounted to Le343,847,527. Owing to the lack of communication between the Accounts and Human Resources Department, salary was paid to an officer two months after his resignation from the office.

21.14.1 NASSIT – 2003

The Social Safety Net did not reflect all transfers from the Government of Sierra Leone Account. The Naspost operating scheme was not fully utilized. In spite of the auditors recommendation in 2002 another officer was again paid salary one month after his resignation.

21.15 National Commission for Social Action – (NACSA) – 2002

A review of the implementation of some projects revealed that there was lack of management contract with the implementing partners for the immediate period after completion of the sub-project. Delays were noted in the review and verification of monthly reports sent in by the implementing partners to the respective offices of the Commission especially at regional level. Several issues raised in previous audit reports had not been properly addressed. At the mechanized rice cultivation at Bumpe Chiefdom carried out by the Sierra Leone Red Cross Society, the tractors used were epileptic for most of the time and not robust enough thus causing delay in the ploughing and harrowing resulting in the flooding of fields that destroyed 100 acres of rice. Problems of ownership were experienced at the artisanal fishing project at Tindale implemented by the Praise Foundation. As a result the follow-up activities were not complied with as regards the addition of one boat with full fishing gears every six months and the provision of microcredit to wives of fishermen. Differences were noted between balances recorded in the SUN system and those on the Microsoft Access Watch. An amount of USD32,426 due from a former employee of DDR was included in the figure of unretired imprests Advances given out in 2002,

totalling USD12,028,022, were not reflected in the 2002 Account. Returns of imprests were not submitted for the sum of USD15,250,000. Several problems were experienced in the execution of some projects. A total of USD191,131.14 was spent on repairs of vehicles.

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21.15.1 National Commission for Social Action – (NACSA)- 2003

Amounts totalling USD46,031.75 in respect of a commissioner attending a course in the United Kingdom were not supported by relevant documentation such as Certificate of Participation to verify that the above amount was actually spent on such a programme or course. It was sad to note that National Social Action Project (NSAP) staff remuneration had not been subjected to tax deduction since the inception of the project. Management of NACSA's view was that their employees were more or less consultants and thus were responsible for their own tax obligations. This conflict in determining the tax effect should have been resolved between the Ministry of Finance and the National Revenue Authority before commencement of the project. The issue has remained unresolved. This will result in Government losing tax revenues.

21.16 National Revenue Authority – NRA 2003

A comprehensive database of taxpayers was not maintained. The Authority had a manual tax administration system. The basis of forecasting companies chargeable turnover did not appear credible. Tax liabilities were often held over for more than one assessment and for periods in excess of one year. Tax clearance certificates were issued to taxpayers with large outstanding liabilities. As a result of a Memorandum of Understanding between Government and a taxpayer, the latter's liability was reduced but even though he failed to pay the balance of his current tax, he was issued with a tax clearance certificate. Penalties were not levied for the late submission or non-submission of PAYE returns. Duty Free exemptions and waivers were substantial. A total of Le214,000,000 was spent on Directors' Fees, fares and other related expenses because of the frequent Board Meetings held during the year. The Authority did not have a Corporate Plan. Recommendations made by the Internal Audit Department had not been implemented. The work of the latter had been restricted to the Headquarters in Freetown only and the unit was inadequately staffed. The staff strength at Lungi was also inadequate. A lot of by-pass routes at border posts were used to evade Customs Duties. There was no segregation of duties at the Kambia Office. Proper controls were lacking at the Lungi office. Physical verification of assets was not carried out by the National Revenue Authority during the period. Cash collections were high. Full compliance with the Authority's laid down recruitment policy requirements was not observed in all cases. Control over the receipts and issue of receipt books was weak. The treatment of assets taken over was improper. Substantial amounts could have been omitted from the figure on which the Authority's 3% commission was calculated. Government had not paid the Authority its full commission. PAYE

deductions viz-à-viz Nassit was not clarified. Petty cash controls were weak. Compliance with laid down policies for the receipt and accounting of advances was not always strictly observed. The Government Gold and Diamond Office was not audited for fifteen months prior to its absorption by the NRA in April 2004. All efforts to effect the audit have proved futile.

21.17 National Power Authority – NPA 2003

The indebtedness to the Pension Fund as at 31st December 2003 had been reduced to Le693,000,000. Doubtful debts increased by forty-five percent between 2002 and 2003. Owing to the high “Cost of Sales” and overheads the Authority continued to record losses. Pointers of weaknesses in controls continued to emerge, some of which were picked up and reported by the Internal Audit Section. Some of the Authority’s assets were without identification marks and the location of others could not be established as these had not been incorporated in the Fixed Assets Register. Several differences were noted between the closing stock figures, included in the Financial Statements, and those derived from the stock sheets provided for auditing.

21.18 Bank Of Sierra Leone – BOSL 2003

The Bank did not fully comply with the requirements of the International Auditing Standards. There was insufficient cover for foreign exchange transactions. Certain obligations to importers remained outstanding. Government had not met its obligations under Section 10(6) of the Banking Act. Proper disclosure of information had not been given in the Accounts. Confirmation from the Bank of Morocco that a debt owed by the bank had been forgiven was yet to be received. Transactions under the Structural Adjustment Loan needed further clarification. Government had also failed to meet its obligations with regard to the lending criteria of the Bank. A discrepancy was noted in the reconciliation of marketable securities. Several differences were noted between the Cash Book Entries and those in the General Ledger arising from Bank Reconciliation exercises. Records on disinvested Treasury Bearer Bonds were not reconciled with the physical holdings of such bonds. There were insufficient details regarding Treasury Bills disinvested prior to maturity. Depreciation on land and buildings was not properly calculated. The Audit Committee did not function during the year 2003. There was inadequate insurance cover for the Bank’s risks. Record keeping needed some improvement to facilitate easy accessibility.

21.19 Sierra Leone Road Transport Authority – (SLRTA) 2003

The Internal Audit Division did not adequately cover the operations of the Authority. Differences were noted between the closing balances as at 31st December 2002 and the opening balances on 1st January 2003 on two accounts.

Discrepancies were also noted, on several items of revenue, between figures submitted by the Planning Unit and those from the Finance Department. Significant differences were observed between the estimated and actual revenue on two budget lines. The Authority invested on a total of Le720,958,904 on Fixed Deposits rather than on Government Securities even though the latter gave a better yield. Receipts acknowledging expenditure incurred were not

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available in some cases; in other cases there was a complete absence of supporting documentation for expenditure incurred. Vouchers and supporting documents were not properly filed. The Fixed Assets Register was not properly maintained and supporting documents for assets purchased during the year were not available. Title Deeds could not be produced for properties owned by the Authority. A stock-taking exercise was not carried out at the end of the year. Stock records were not properly kept. Cash takings were not banked promptly and intact. Differences were also noted between deposits verified by the Internal Audit Section and those posted in the General Ledger. These totalled Le17,774,000. A subsidiary Creditors Ledger was not maintained. Deductions for Nassit and tax revenue collected were not paid over to the relevant authorities.

21.20 Statistics Sierra Leone 2003

There was no proper system in place to monitor the movement of stock items as evidence of checks were not seen on the BIN Cards inspected by the auditors. Nassit deductions were not made in respect of salaries for the period January to September 2003. Withholding Tax was not deducted from the salaries of contract staff as required by the Income Tax Act 2000.

21.21 Sierra Leone Ports Authority - SLPA -- 2003

There was only a partial compliance with the Sierra Leone Ports Authority Act.

Additions to Work-in-Progress during the year, totalling Le2,391,382,294 could not be verified from source documents.

Significant additions included the following:

- (i) Work at Kissy Oil Jetty Le935,155,226 of which a total of Le921,882,437 was spent on materials.
- (ii) Reconstruction of embankment at Kissy Terminal Le642,162,020 of which a total Le637,611,460 was spent on materials.

Recommendations on the previous Audit Report had not been implemented especially with regard to the inadequate insurance covers on the

Authority's Assets.

Additions to Work-in-Progress during the year, totalling Le2,391,382,294, could not be verified from source documents. Recommendations on the previous Audit Report had not been implemented especially with regard to the inadequate insurance covers on the Authority's assets.

Sierra Leone High Commission - London

In spite of the recommendation in my previous report, a Cash Book was still not maintained at the High Commission. A total of GBP182,290 was utilized out of Consular Fees without authority. Bank Reconciliation statements were not prepared by this mission. Only few General Receipt Books were issued to this mission from the Accountant General through the Ministry of Foreign Affairs. As a result, temporary receipts were used for the collection of Consular Fees. Additional wages totalling 24,139.31 GBP, for which provision was not made in the remittances received by the High Commission, were also paid out of Consular Fees. Payment vouchers for a total of 3,178.30GBP were not produced for inspection. A register or Log Book in respect of telephone calls was not maintained for which the sum of 39,602.37GBP was spent between January 2002 and July 2004. A total of 6,975GBP was paid on behalf of sundry persons though no authority was obtained for such expenditure. The cost of the rehabilitation of the High Commission's property totalling 98,260.57GBP, was also financed from Consular Fees. This was not authorized by the Ministry of Finance. Several items of furniture purchased between February 2003 and April 2004 were not taken on ledger charge. Issues raised in a previous audit report had not been addressed. The accommodation occupied by the High Commission was grossly inadequate and did not befit the status of a diplomatic mission.

Draft

Auditor General's Annual Report – Parastatals Commissions etc Tertiary Education Commission Accounts 2002

Supporting documents could not be produced for a total of Le8,001,500 on subsequent verification of the response to an audit query. Procurement of Le32,947,200 was done without the normal tender procedures. Purchases from which (five) 5 percent tax was not deducted amounted to Le53,607,561. Salaries and Allowances were paid without authority.

Ministry of Education, Science and Technology

Financial regulations were not fully observed by the Ministry. Lapses in controls were discovered especially in the segregation of duties. Copies of supporting documents were not retained even for audit purposes. Returns for remittances to colleges and institutions were received by the Ministry. Security was lacking over records maintained for teachers. Thus it was difficult to ascertain a number of existing teachers. Teachers record cards were not serially and were manually completed. Such a large ministry does not have store building on its own. Although the sum of Le430,255,000 was spent by the Ministry of Finance on verification on existing files much improvement has not been made in the system of justifying such a colossal expenditure. A sample examination of schools payroll list reveals that the names of One Hundred teachers had left and were still on the payroll of their various schools. Some of the amounts involved were most appropriate.

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Examination of the textbooks programme reveal the following:

b. The amount of Le3,821,700 was realized from sales at St. Francis Secondary School, Makeni. However, this amount was neither deposited in to the bank although there was none in the town ship nor was there a staff in the school to secure the money. Le9,476,500 realised from the sale of textbooks at Bo town selling centre was not deposited at the bank. Although they were bank facilities in Kenema. An amount of Le192,000 for the sale of text books was not deposited in to the bank but retained by the principal. Fares on expenditure from account No. 100625 out of which an audit of Le175,731,450 was paid between February 2002 and October 2003 were as follows:

1. Payment were made merely on assignment prepared by various officers without supporting bills for returns.
2. Payment vouchers were not prepared in respect of such payments making it impossible to identify the relevant recipient.
3. No cash was maintained in respect of this payment.
4. Deduction in respect of five percent utilizing tax were not made from payment to contractors.

Proceeds from the school bus service total Le8,423,000 between August and October 2003. Out of this amount an expenditure of Le6,181,750 was made by the Road Transport Corporation without the authority of the school bus committee. Thus a balance of Le2,241,250 was found on hand. The Committee apparently ceased functioning in June 2003 with the bus service project owing customers a total of Le12,647,000. It was observed from a sample of items bought by the Ministry through local Purchase Orders that there was an over pricing of Le6,180,000 owing to

the in effective use of comparison of three Proforma Invoices before making a purchase.

Ministry of Education

Payment of First Term Subsidy on Primary Schools

I am yet to be informed that the unpaid subsidy of Le20,747,600. (Twenty Million Seven Hundred and Forty-Seven Thousand Six Hundred Leones) has been paid to the Consolidated Revenue Fund by the ministry's agent. Payments without receipts totalled Le16,200,000 (Sixteen Million Two Hundred Thousand Leones). Subsidy were paid without presentation of class registers. Variances were discovered between data recorded by the Ministry of Education and the verification data for various schools in the Kenema region.

St. Andrew's Secondary School, Bo

A total of Le4,629,864, in respect of salaries, was paid to third parties without authority. Advances of Le6,646,000 were overdue for repayment and arrears of school fees totalled Le11,474,200.

W.A.M. Collegiate Secondary School

A total of Le3,853,000 was outstanding in respect of school fees for 1999/2000, 2000/2001, 2001/2002 academic years. Revenue collected but not brought to account was Le23,818,800. Out of the amount of Le12,546,000 collected in respect of Parent Teachers Association (P.T.A.) Fund contributions only the sum of Le4,475,500 was paid into the Bank. The balance of Le8,070,500 was not brought to account. The sum of Le1,480,000 in respect of market dues for the 2000/2001 and

2001/2002 academic years was not reflected in the accounts. An Inventory Ledger was not maintained.

Ministry of Education, Science and Technology
Government Rokel Secondary School

Revenue collected from school fees for 2000/2001 and 2000/2002 academic years totalled Le94,786,000. Out of this amount only the sum of Le39,531,208 was paid into the Bank. The balance of Le55,254,792 was not brought to account. Revenue from Other Charges not accounted for was Le14,139,000.

Arrears of School Fees totalled Le25,673,868. The sum of Le50,266,350 was paid by cash. No information was available on the accountability of the total of Le8,593,000 in respect of Parents Teacher's Association (P.T.A.) Funds. Data was not submitted on students sponsored by various organizations. A total of Le7,857,200 was paid without adequate supporting documents. The number of receipt books printed or used for the collection of revenue during the period could not be ascertained. Three (3) receipt books were not produced for inspection.

Ministry of Education

Auditor's Payment of First Term Subsidy on Primary Schools

I am yet to be informed that the unpaid subsidy of Le20,747,600 (Twenty Million Seven Hundred and Forty-Seven Thousand Six Hundred Leones only) has been paid to the Consolidated Revenue Fund by the Ministry's agent. Payment without any receipt total Le16,200,000 (Sixteen Million Two Hundred Thousand Leones only).

Subsidy were paid without presentation of class registers. Variances were discovered between data recorded by the Ministry of Education and the verification data for various schools in the Kenema region.

Ministry of Education, Science and Technology
Government Rokel Secondary School

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Government Technical Institute – Kissy - Ministry of Education

Several accountable documents were not recorded in the Accountable Documents Register. Outstanding advances at February 2003 were not recovered up to 2004.

**MINISTRY OF FOREIGN AFFAIRS AND INTERNATIONAL
COOPERATION**

Sierra Leone High Commission, Ghana, Accra

Several accountable documents are not recorded in the Accountable Document Register. Consular fees totaling 4,077,000 cedes were disbursed without the proper approval of the Ministry of Finance. A vote service ledger was not maintained. Payments for various transactions were not supported by payment vouchers. A safe was not in use at this mission. The cash book was not properly kept. Several unserviceable items were kept at the mission. Several items of furniture were taken at ledger charge. A television and video cassette recorder were stolen from the residence of the first secretary at 22 Wama St., North Dzorwulu, Accra. Several issues raised in a previous Audit Report had not been addressed.

S.L. Embassy , Moscow

Revenue from Consular Fees totalling USD5,470 was used to meet expenditure without not authority from the Ministry of Finance. An Accountable Document Register was not maintained, in spite of the Head of Chancery's assurances, in his response to a previous audit report that this would be done.

S.L. Embassy Tripoli, Libya

General receipts 44401/5 were used by payees in respect of amounts paid to them. Remittances were not properly recorded. In spite of a recommendation in my previous audit inspection, the embassy continued to operate its account from Malta at a total cost of travelling and per diem of (pls. see file)USD33,407 in 2003. Bills and Invoices in

Arabic were not translated into English even though there was an official interpreter employed by the mission.

S.L. Embassy Tripoli

Government's general receipts were used by payees in respect of payment made to them. Remittances were properly, recorded. In spite of the recommendations in my previous report the Embassy still continued to operate its bank account in Malta resulting in traveling cost and USD33,407 in 2003. Bills, Invoices submitted in Arabic were not translated into English even though there was an official interpreter employed by the mission. Inventory Ledger was maintained in loosed leaves.

National Electoral Commission

The vehicles of the National Electoral Commission in the Northern Province were operated as passenger vehicles. There was a complete breakdown in the accounting system at the Commission. Proper documentation and custody of the accounting records and transactions were far from satisfactory. Between November 2000 and March 2001 a Cash Book was not maintained. Cheques in respect of European Union Support Account were posted into the main Cash Book. Payments totalling Le132,646,286 were not accounted for in the cash book. Financial Statements were not produced at the time the auditing was effected but were later submitted, though not signed, by the Chief Executive. Cheque payments totalling Le2,172,710 were not reflected in the Cash Book. A total of Le51,106,500 was not brought to account whereas supporting documents attached to Payment Voucher No.

12984 and 4202 exceeded the amount received for disbursement by Le43,790,000. A total payment of Le202,935,575 was without adequate supporting documents. Accounting Heads were different from Budget Heads in several cases. Signatures on supporting documents in respect of payments to Temporary Election Personnel totalling Le511,545, appeared doubtful. A total of Le37,327,000 was used to purchase fuel for hired vehicles.

Log books were not maintained in respect of the Commission's vehicles. No evidence of the receipt of fuel purchased was available anomalies were discovered on the purchase of five (5) vehicles from Germany.

**VICE PRESIDENT'S OFFICE –
PUBLIC PROCUREMENT REFORM COMMITTEE**

Most contracts awarded were without a clause for retention money in the event of default in performance. In some cases one hundred percent of the contract price was paid to contractors even before the commencement of the contract.

MINISTRY OF FINANCE

A review of the financial operations by certain divisions of the Ministry of Finance. Differences between approved and Budget Bureau Computer Printouts for ministries, departments and agencies highlighted several variances.

Budget were over spent without authority. Payments in excess of two million (Le2) in respect of other charges were paid by cash instead of lodgments into the payee's account. Contracts above Twelve Million (Le12M) were awarded without going through the Tender Board procedures. Proper records were not maintained for both standing and special imprests awarded to line ministries by the Accountant General's Department. Retirement details were in most cases not available. The Accountant General's Department did not maintain an Imprest Cash Book. The previous method of issuing and retiring imprests by a computer was more effective than the present manual system. In spite of several repeated written and verbal requests, payment vouchers totalling Le3,364,607,279 were not produced for inspection. Several significant salary payment vouchers were also not produced for inspection. Salary amendment forms were delayed especially at the Ministry of Education, Science and Technology and Ministry of Health and Sanitation. Although repeated demands had been made both verbally and in writing for the submission of contract agreements and other records in respect of contract officers paid out of the consolidated Revenue Fund the co-operation of the Accountant General was non-existent.

Public expenditure Tracking Survey exercise revealed that not all the logistics that were allocated to the Forestry Division in Kenema were received by the Forestry Officer. Allocations for Government Hospitals were normally received very late. There was inadequate supply of text books, teaching and learning materials to the Kono district. It was noted that some of the district offices had not taken part in the preparation and implementation of the budget.

At the request of the Anti-Corruption Commission an investigation was done on the performance of a company on several contracts for various departments awarded to it. A total of Le864,700,000 was outstanding

on contracts that were either not performed or partly performed. These included contracts awarded in respect of Ministry of Education, Science and Technology, Ministry of Internal Affairs, Ministry of Health and Sanitation and the Fire Force. In some cases, fuel payments had not been made on the contracts costs until part payment had been made. Retention money was held back on in any of the contract awarded company. This is the subject of an investigation. The Anti-Corruption is still investigating the matter.

An account of Le476,668,494 was owed to a commercial institution under a memorandum of understanding approved by the Public Debt Unit. A total of Le1,457,535,571 was however paid by the Ministry of Finance realizing for an over payment of Le980,867,077 to the organisation (check for 2002 Report)

Central Tender Board:

It was observed that most contracts awarded had no clause for retention money. It was further observed that a One Hundred percent payment of the contract proposed was awarded before the commencement of the contract.

Pension Division

Pension/Ex-Gratia-Gratuity Forms for which queries were raised by the Pensions Divisions were not immediately returned to the originating ministry/department. These forms were often retained for over five months thereby causing unnecessary delay in the payment of retirement benefits to officers. Authorisation and execution of

transactions were not properly carried out at this division. Staff of the Pensions Division lacked In-House training and their duties were never rotated. The Internal Audit Division appeared to have produced hardly any report for the period under review. There was no evidence of any independent check carried out on the work of this division. Owing to the lack of co-ordination between the Payroll and Pensions Divisions some pensioners names were still retained in the payroll vouchers even after payment of their gratuity and monthly receipt of pensions. Storage facilities for records were found to be inadequate. The Operations Manual had not been circulated to staff of the Pensions Division. There was an absence of specialized storage facilities for your security and indexing instructions.

NACWAC – National Commission for War Affected Children

After the issue of an interim Audit Report steps were taken to ensure by beneficiaries that contracts were approved by the Commissioners and were signed. A sample physical verification and assessment of projects revealed the following:

Only twenty-six percent (26) of the projects kept proper records. Thirty-Three percent of the projects kept inadequate accounting records whilst Forty percent of the projects did not maintain any accounting record. The physical verification revealed that some of the Projects were non-existent on the whole only) six (6 percent of the project kept accounting records that were impressive and had appropriate physical structures in place.

Specialised Ministry of Children in Freetown

No proper records were produced to account for the amount of (Twenty Million Leones) Le20,000,000 received.

Childrens Voice – Wellington

Although a school was in-existent accounting documents maintained for the sum of Le13,515,500 were inadequate.

Defence for Children International – Freetown

The project which had received Le4,800,000 could not be traced.

Deliverance Ministry City of Rest – Freetown

This project was adequately maintained and the amount of Le12,680,000 was properly brought to account.

Action for Child Protection - Goderich

Twenty-Two children and two teachers were found at this project but as no officer of the organization was present at the time of inspection records could not be produced for the amount of Le87,132,000.

Peoples Education and Relief Centre for Youths and Adults – Wellington

Although the project was operating a centre for trainees the bills and supporting document in respect of Le11,976,000 appeared fictitious.

Committee Action Support Organisation - Wellington

Six support activities were to be carried out by this project for the amount of Le82,912,000 received. However, the amount was not brought to account as bills and invoices in support of payments in respect of the six activities appeared to have been falsified including signatures that were forged.

Creative Craft Education Centre Bo and Bumpeh

This project received a total of Le24,015,000. Its operations were impressive and accounts properly kept.

Sogbini Descendants Association – Tihun District

The organisation was at the time of inspection, operational under another organization called Gbormuma which was originally sponsored by World Vision Sierra Leone. One out of the six sponsored activities was operating. A total of Le22,124,400 was not brought to account.

Wiama Womens Association Yonni Town - Pujehun

This project was not operating. Out of the amount of Le10,000,000 received, it had bought only four pedal sewing machines and a few plastic bowls.

Pujehun Wanjama Forum for Childrens Welfare

Out of a total of Le65,326,000 received from NACWAC only the sum of Le47,091,000 was brought to account in the Cash Book. The project was found to be operating.

Serabu – Pujehun Mulelila Development Association – There was no evidence of the implementation of this project for which an amount of Le6,619,000 was received records were not available.

Ecumenical – Bo

An amount of Le10,155,000 was received by this project. The centre was fully operational and the whole amount was adequately supported by bills and Invoices.

Campaign for Collective Development – Bo

The project received a total of Le80,390,000 Although the centre was in operation, only the sum of Le42,930,000, which was received for the Management of the temporary shelter was brought to account in the Cash Book. The balance of Le37,460,000 was not recorded in the Cash Book.

Needy and Disadvantaged Children – Makeni

The home was well established and the amount of Le8,130,000 was adequately spent although the Finance Officer was not in post to present the accounting documents.

Christian Brothers – Moyamba

Only one of the project components was executed . As this project was located in Moyamba and its administrative office in Bo, accounting records were not produced for the amount of Le32,831,000 received.

Ben Haarsh Child-Care Centre – Kenema

The project was operational and accounting records were properly kept to justify the amount of Le61,750,500 received.

Christian Extension Service – Kabala

No document was produced to account for the amount of Le15,765,000 received by this project.

Family Friends Organisation – Makeni

Although the centre was in operation proper records were not kept to account for the total of Le81,213,000 received.

Construction of trauma – Healing Centre in Bo

Serious deficiencies were discovered in the execution of the contract for which a total of Le184,337,860 was paid to a contractor.

Kailahun

The Public Expenditure tracking survey team could not visit Koidu, Kailahun because of the non-availability of vehicles.

Parastatals - Independent Media Commission

Proper records were not maintained to account for the financial transactions undertaken by the Commissioners.

A total of Le750,000.00 collected in respect of application fees for (30) thirty newspapers and magazines was not brought to account.. Several registration/ renewal fees were not paid. Huge quantities of provisions and toiletries which were not taken on charge, even though they were not appropriately carried out for immediate use. Unclaimed sitting fees for the period January 2001 to December 2003 totalled of Le63,360,000. An Asset Register was not maintained. The original audit report was altered and the Auditor General's signature thereon forged on the Auditor's Report presented to the Commissioners of this institution. The suspected culprit has been charged to court.

Ministry of Defence

An addendum was made to an agreement on a contract between the Republic of Sierra Leone Armed Forces and a Business Enterprise for the supply of spare parts to the army. The addendum varied the contract to substitute re-engineered parts in place of brand new spare parts on the pretext that brand new spare parts were unavailable in the market.

Investigations however revealed that brand new spare parts were unavailable. A stoppage of payment on the contract was wisely and timely effected by the Accountant General and ultimately the contract was rescinded.

House of Parliament

Vehicle Log Books were not maintained in spite of a previous recommendation that they should be maintained. Government derived no financial benefit from the running of the cafeteria at the House of Parliament by private individual. Store issue vouchers were not used by this institution.

Ministry of Gender and Children's Affairs Headquarters

Some accountable documents were not recorded in the Accountable Document Register while several records were not produced for inspection. Fuel purchases totaling Le51,534,800 made between July 1980 and December 2002 were not recorded in a Fuel Register as the latter was not kept. Stationery purchased for a total of Le20,228,800 were not taken on ledger charge. Spare parts and tyres purchased at a cost of Le13,335,000 were neither taken from ledger charge nor where the whole parts replaced for verification. Expenditure Returns for a total of Le207,485,750 from women help loan and social oriented programmes were not produced for inspection. Furniture and office equipment bought during the period, for a total Le98,859,130, were not taken on Inventory Charge.

Approved School - Wellington

Aidances were not paid to several discharged inmates. Two out of the dormitories provided for inmates were unserviceable. Fifty staff buses, 50mattress and fifty blankets supplied to the school in 2003 financial year, for use by inmates, were kept in the store for a long time. Ten inmates disappeared from the compound which was not protected by a wall. The contract agreement for the construction of a Skills Training Centre at the Approval School was not seen. The current

set of the staff quarters at this institution left much to be desired. An inventory ledger was not maintained.

Sierra Leone Police Force

Police Training School – Hastings

Adequate supporting documents were not produced in respect of payment for Le33,432,000 and Le1,553,000. Details of expenditure in respect of the amount of Le4,035,000 were available. The Commandant could not provide information on the instruction and reconstruction work-in-progress by NACSAR at the Police Training School. The water tank in the school compared was faulty.

Prisons Department

The number of inmates on special diets were not specify for the total of Le178,056,900 was spent between December 1999 and March 2001. An over payment of Le13,561,000 was made to a supplier of special diets for the period April to August 2002 whilst a difference of Le38,145,200 was paid to a supplier of rice through an increase in the price effected by the supplier without the approval of the Central Tender Board. A total of Le143,114,000 was spent for the purchase of spare parts for the genuiness of the transactions could not be ascertain. Vehicles and generator, log books were not maintained as well as the inventory ledger for them. The fuel register was haparzdly maintained. The total fuel bought for the period was Le126,000,000. Office Furniture produced by Prisons for which materials were paid Le47,662,000 were not posted. The general Inventory Ledger was not properly kept.

**Ministry of Health and Sanitation –
Kissy Mental Hospital**

The Store Issue vouchers received from Central Medical Stores in respect of several items issued to this institution were not produced for inspection and mechanized admission register was not maintained.

Ministry of Health – Housing Health Centre

An accountable document register was not maintained. Discrepancies were discovered between the number of patients and the total of in-patients fees collect for the period of December 2001 to September 2002.

No Inventory Ledger was maintained. A total of payments of Le273,000 were not supported by receipts as this was fees collected by patients. A dispenser was supplied new kit costing Le6,232,600 prior to payment of two-thirds of the cost of a low kit. Drugs totalling Le3,095,600 used as emergency drugs could not be verified. As there was an absence of documentation documents in respect of HIV drugs were also not produced for inspection. Relevant documents were also not produced for inspection

The contract awarded for the construction of Paramount Chiefs houses was not satisfactorily executed. It was also observed that not all District Managers were adequately capable of taking part in the preparation of the implementation of the projects. Certain heads of divisions and elders don't have access to public expenditure tracking survey materials. Non-Governmental Organisations were not reported at the surveys and some Ministries/Departments could not produced documentation in respect of implementation of activities within their mandates.

