

**PERFORMANCE AUDIT REPORT ON  
THE ASSESSMENT AND ISSUANCE OF  
BUILDING PERMITS  
MINISTRY OF LANDS, HOUSING AND  
ENVIRONMENT(MLHE)**

**OCTOBER 2019**

## **FOREWORD**



In submitting this performance audit report for tabling in Parliament, I refer to section 11 of the Audit Service Act of 2014, which sets out the role of the Audit Service thus: “to audit and report on all public accounts of Sierra Leone and all public offices including the Judiciary of Sierra Leone, the central and local government institutions, the University of Sierra Leone and other public sector institutions of like nature, all statutory corporations, companies and other bodies and organisations established by an Act of Parliament or statutory instrument or otherwise set up wholly or in part out of public funds”.

Section 11 (2c) of the Audit Service Act, 2014 gives the mandate to the Audit Service to carry out value for money and other audits to ensure that efficiency and effectiveness are achieved in the use of public funds. Section 65 (6) of the Public Financial Management Act, 2016 states that, "nothing in this section shall prevent the Auditor-General from submitting a special report for tabling in Parliament on matters that should not await disclosure in the annual report".

In line with my mandate as described above, I have the pleasure and honour to submit a detailed report on the performance audit relating to the assessment and issuance of building permits.



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**AUDITOR GENERAL**

## **ABBREVIATIONS AND GLOSSARY OF TERMS**

ASSL	Audit Service Sierra Leone
CBI	Chief Building Inspector
EPA	Environmental Protection Agency
FCC	Freetown City Council
FIA	Freetown Improvement Act
GoSL	Government of Sierra Leone
GPS	Global Positioning System
IBC	International Building Code
ISSAI	International Standards for Supreme Audit Institutions
LOD	Law Officer's Department
MDAs	Ministries, Department and Agencies
MWHI	Ministry of Works, Housing and Infrastructure
MLHE	Ministry of Lands, Housing and the Environment
NBC	National Building Code
NoI	Notice of Intention
NRA	National Revenue Authority
PS	Permanent Secretary
SALHOC	Sierra Leone Housing Corporation
SDGs	Sustainable Development Goals
SLRA	Sierra Leone Roads Authority
SSL	Statistics Sierra Leone
WBI	Ward Building Inspector

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## **EXECUTIVE SUMMARY**

One of the Sustainable Development Goals (SDGs) adopted by the United Nations General Assembly (Goal 11 target 1) aims to ensure access for all, to adequate, safe and affordable housing and basic services. This is also expressed in pillar 3 of the Sierra Leone's National Development Goals 2013-2018-Provision of affordable housing for citizens.

The Housing Division of the Ministry of Lands, Housing and the Environment (MLHE) plays a key role in the process of achieving the development goals through ensuring that all building plans comply with local/international standards for land use, zoning, and construction projects.

Despite the establishment of the housing division for the purpose of overseeing building activities, Sierra Leone continues to face housing and land planning challenges that reflect the current unplanned state of the city and its provincial towns. The existing regulations in respect of land and housing activities are flouted with impunity across the board and have consequently caused numerous pitfalls but not limited to situations of houses being erected in an unplanned manner and in disaster prone areas as well as houses erected with inadequate necessities to support human settlements.

Considering the above, and in compliance with the Auditor-General's mandate, as detailed in section 119 (2) of the 1991 Constitution of Sierra Leone, the Audit Service Sierra Leone (ASSL) conducted a performance audit on the assessment and issuance of building permits.

The audit covered the period between 2015 and 2018 with the main objective of assessing whether procedures were effectively followed by the housing division in the assessment and issuance of building permit.

The following is a summary of the key findings, conclusions and recommendations arising from the audit:

### **Key Findings**

#### **Existing Legislations**

The legislative frameworks (Freetown Improvement Act of 1960 amended in 1961, Building Fee Act, 1993, Town and Country Planning Act, Cap 81 of 1946 which was reviewed in 2001) does not address the current situation considering the socio-economic changes that have occurred since the enactment of these acts. Moreover, there are limitations in these acts in terms of their impact, coverage and penalties. Typical examples of these limitations include but not limited to the following:

- The Freetown Improvement Act (FIA) 1961 did not take into consideration new methods of construction (such as fire protection systems, structural design, elevation and conveying systems, special inspections and tests, and encroachments into the Public Right-of-Way) and demolition of structures as stated in the International Building Code (IBC), 2015.
- The Building Fee Act 1993 did not indicate payment of building fees for churches, mosques, hospitals and private schools. It also did not make provision for the payment of fees for buildings that are more than one storey, resulting in potential loss of government revenue.



- The FIA 1961 is only enforceable in some parts of Freetown (i.e. Up-gun, Kissy Road and Cantonment Road to Brookfield's). Emerging settlements in Freetown and rural areas beyond 1961 were not considered in the Act.
- The fine levied (i.e. £100) at defaulters of building permits (i.e. construction without permits) has not changed since 1961. As a result, builders have continued to flout building laws and regulations with impunity.

Although efforts have been made to review most of these out-dated acts and policies through the National Building Code -NBC (which seeks to address the lapses of the FIA and to particularly regulate construction projects nationwide), we noted that the NBC is still at its draft stage (since 2015) with the Law Officer's Department (LOD).

### **Inspection and Monitoring**

Inspection and monitoring of sites and buildings are not only required in the process of assessing and issuing building permits, but also essential at the different stages of construction from commencement to completion. These processes ensure that construction projects carried out and completed are aligned with urban and rural plans. The housing division has not been able to carry out inspection and monitoring of sites and buildings effectively. This has been due to several challenges ranging from lack of manpower and capacity to logistical constraints. The main findings are as follows:

- Handwritten reports which were similar in contents were submitted by the housing division to confirm that building sites were inspected in Freetown. However, it was difficult to corroborate these reports to the disclosures made by senior personnel that the lack of measuring tools, manpower and logistics created a situation where inspection of building sites was hardly conducted.
- In the provincial regions, site visitations were rarely carried out before the issuance of building permits. This was evidenced by the fact that inspection of sites and buildings was not carried out in 9 of the 11 districts in the north and southern regions. In the remaining 2 districts i.e. Bombali and Bo, only 12% and 51%, of their files, respectively, contained site inspection reports. In these 2 districts, site inspections, according to senior personnel were mostly carried out at the expense of applicants, which had the tendency to under-mine the process, and the independence of the inspectors.
- Personnel files where staff credentials and other documents are kept were not made available for inspection despite several requests by the audit team. This made it difficult for the auditors to determine whether staff possessed the required skills and knowledge to perform their roles and responsibilities in respect of inspection and monitoring. Even though the Human Resource Manager tendered a management representation, confirming that staff possessed the relevant academic qualifications and years of experience, this information was not corroborated in the absence of personnel files. This could mean that personnel files were not maintained by the division. The audit also revealed that no training was conducted for staff of the division for the period under review. This may have negatively affected the performance of staff and the division's output.

- The number of staff deployed to the division was not proportional to undertake housing activities in the country (with a perimeter space of 71,740 km<sup>2</sup>) and support the administrative workload of the division. The 2018 manpower budget revealed that there were 35 staff in the housing division as compared to the proposed establishment of 116 staff (i.e. a decrease in staff number of approximately 70%). Of utmost concern was the disproportionate allocation of the limited staff nationwide, as 28 were deployed in Freetown, and 7 in 12 provincial districts. This could have prevented the division from conducting inspection and monitoring activities in the provincial regions.
- The process of monitoring building projects after obtaining building permits had not been carried out at the different stages of construction as there was no evidence in the form of routine monitoring reports in the files reviewed. The authorities of the division at both headquarters and the regions reiterated that the lack of logistics over the years had resulted in non-monitoring of building projects across the board. As a result of this challenge, building projects have been erected without recourse to their original plans, which have consequently distorted community plans. It has also given the leeway for structures to be erected in disaster prone as well as restricted areas such as recreational grounds, access routes or reserved land for cemetery and other purposes.

### **Issuance of Building Permits before Construction**

The issuance of building permits to applicants is an authorisation granted by the GoSL through the housing division of the MLHE before the legal construction (including repairs, alterations, renovations, installations, disposals and demolition) of new buildings/existing buildings. The audit revealed that most building owners did not obtain permits or consulted the ministry before embarking on construction projects. Even when 'Stop Work Signs' (X) were inscribed at building sites, indicating that no construction work should continue until clearance was obtained from the ministry, building owners persisted with their construction projects. The housing division's assessment method for the payment of building fees by applicants was sometimes in contravention with the Building Fee Act of 1993, and building permits were most times not processed within the required 12 days' period. The main findings are as follows:

- Inspection of 95 building projects in Freetown, Bo and Bombali revealed that all those projects were being constructed without the required building permits. It was also noted that the inscription of 'Stop Work Signs' (X) by the housing division on building projects did not stop land/building owners from continuing with their projects. According to senior personnel of the division, the laws did not give them the powers to compel defaulters to stop construction; rather an alternative method was for the ministry to seek authority from the courts, which they said had to go through a long process.
- In the north and southern regions, it was observed from their reports that building permits were not issued for construction projects in 9 districts. According to the officers in charge of those regions, the low manpower, lack of mobility and logistical constraints made it impossible for them to cover those districts.
- Building fees were calculated in contravention with the guiding Building Fee Act of 1993. The funds lost to government due to wrong calculations amounted to Le178,560,579. There were also instances in which payments amounting to Le65,470,000 were made for building permits as evidenced in the register of the housing division but were not recorded in the cash book of the

National Revenue Authority (NRA). This could mean that building permits amounting to the same were issued by the housing division for which payments were not made to the NRA. In addition, several structures such as churches, mosques, schools, and hospitals were not included or categorised in the legislative instruments of the ministry, and hence no policy to guide their calculations. This may have led to wrong calculations, and a risk of loss of revenue to government.

- Analysis of data showed that 48% of the building permits issued for the period under review exceeded the required processing time period of 12 days. This was as a result of inadequate number of staff members deployed to carry out site inspections, lack of basic equipment and logistics, such as computers, printers, photocopiers, motor vehicles and motorbikes, and delays caused by applicants in making payments to the NRA.

### **General Observation**

The Local Government (Assumption of Functions) Regulations 2004 which required the Ministry of Lands, Country Planning and the Environment (now known as MLHE) to devolve six main functions to the Local Councils in 2007 and 2008 including; training of inspectors; inspection of building/building sites; and issuance of building permits had not been adhered to. These functions were performed by the MLHE up to the conclusion of the audit fieldwork on 31st May, 2019. This may have derailed the decentralisation process and prevented inspectors from being trained.

### **Overall Conclusion**

The housing division of the MLHE has not been effective in the discharge of its roles and responsibilities across the board. Its efforts in ensuring that assessment and issuance of building permits are absorbed in all building projects have been faced with several huge challenges but not limited to the following:

- Outdated legislations in respect of the assessment and issuance of building permits.
- Lack of basic equipment and logistics to carry out housing activities.
- MLHE's failure to prioritise resources for the housing division.
- Lack of staff capacity.

The audit also revealed that the division has struggled to mete out penalties on building defaulters probably as a result of the insignificant charges enshrined in the legislature in respect of defaulters, and lack of logistics to enhance follow ups on defaulters. These shortfalls are even worse in the provinces where the average number of staff members in a regional unit is three. The consequence of such shortfalls has undoubtedly ushered situations in which construction projects are carried out without recourse to the housing division that is responsible for the issuance of building permits. Further consequences are the erection of buildings in an unplanned manner, disaster prone and restricted areas, deforestation, and erection on water catchment areas.

### **Recommendations**

1. The Minister of Lands, Housing and the Environment should liaise with the LOD to facilitate approval of the draft NBC. He should also seek to review the Building Fees Act of 1993 in order to address the challenges surrounding building fees.
2. The Permanent Secretary (PS) of the MLHE in collaboration with the Director of Housing and Planning should ensure the following:

- Relevant authorities including the Human Resource Management Office and the Ministry of Finance should be informed about the urgent need for additional staff to be recruited and trained to facilitate the process of site inspection and monitoring of building projects. In addition, resources should be prioritised in order to enhance the work of the division. This will help to facilitate inspection and monitoring of construction sites and buildings from commencement to completion, identify defaulters of building projects, prevent inspection and monitoring from being done at the expense of building applicants, and curtail the problem of processing building permits beyond the required 12 days period.
  - A standardised reporting format should be established for site visitations. The format should provide for exhaustive narration of the whole site visiting exercise and must be authenticated with the signatures of the site owner and the building inspector. This will enhance transparency in the inspection process.
  - The assessment and issuance of building permits should be extended to all the districts in the country. This will help to generate more revenue for government and facilitate the erection of houses and other building projects in safe and planned manner.
  - The Human Resource Manager at the housing division should immediately create personal files for all staff. These files should constitute information such as staff credentials, recruitment, training and promotion records, medical documents, handing over/taking over notes and transfer letters.
  - Staff should be deployed to the regional offices to help support the technical and administrative workload in the regions.
  - Sensitisation exercises should be carried out nationwide for stakeholders to be aware of the importance of obtaining building permits, inspection and monitoring of building projects, and for them to be aware of their roles and responsibilities in the process.
  - Operational procedures and financial controls should be implemented to enable the housing division to ensure that calculations in respect of building permits are accurate and complete (i.e. in accordance with the Building Fee Act, 1993). In addition, regular reconciliation in respect of building permits issued and payments made to the NRA should be carried out between the housing division and the NRA and follow up action should be taken on reconciling items.
3. The PS of the MLHE in collaboration with the Head of the Decentralisation Secretariat and the Ministerial Committee should ensure that the regulations to devolve the above functions to the Local Councils are immediately implemented.

### **Management Response**

Following discussions of the draft report with the MLHE in an exit conference held on 6th June 2019, the management of the Ministry took note of the findings and was mandated by section 93 (3) of the Public Financial Management Act, 2016 to respond to the report within 15 days upon its receipt. Due to the failure of the Ministry to respond within the above stipulated timeframe, the draft report was finalised by the ASSL.

## **1 INTRODUCTION**

### **1.1 BACKGROUND**

In Sierra Leone, building permits are a type of authorisation that must be granted by the government before the legal construction (including repairs, alterations, renovations, installations, disposals and demolition) of a new/existing building. Assessment and issuance of building permits starts with an application from potential builders, accompanied with 2 copies of approved plans. This is done by correctly completing the Notice of Intention (NoI) form for obtaining building permit after which an inspection of site is done followed by a payment to the NRA. Ideally, the whole process should take 12 days.

The housing division (which was previously attached to the MWHI) is a unit under the MLHE that is mandated to assess and issue building permits for all construction projects nationwide. The division is headquartered in Freetown with offices in the various regions for administering the same responsibilities in the rural areas. It is funded by the Government of Sierra Leone (GoSL). It also generates revenue (at the behest of the GoSL) from the assessment and issuance of building permit. The revenue generated from this source is remitted into the Consolidated Revenue Fund (CRF) account at the Bank of Sierra Leone in accordance with the Public Financial Management Act, 2016.

The housing division works in collaboration with other institutions in the process of assessment and issuance of building permits, and other subsequent activities carried out on sites. These institutions include the Sierra Leone Roads Authority (SLRA), Sierra Leone Police (SLP), Statistics Sierra Leone, and the Environmental Protection Agency (EPA) etc. According to the Freetown Improvement Act of 1961, the responsibility of the housing division goes beyond the issuance of building permits to monitoring and inspection of housing developments. The permits provide permanent records of the work performed and inspections conducted on the building sites. It also allows a town/city/country to protect the interest of owners and the community.

However, despite the establishment of the division for the purpose of overseeing building activities, Sierra Leone continues to face housing and land planning challenges that reflect the current unplanned state of the city and its provincial towns. The development regulations and zoning restrictions that account for the entire country are flouted with impunity and have therefore caused numerous consequences but not limited to situations of houses being erected in an unplanned manner and in disaster prone areas (informal settlements) as well as houses erected with inadequate necessities, such as the provision of clean drinking water and adequate sewage disposal to support human settlements.

### **1.2 MOTIVATION OF THE AUDIT**

The audit was motivated by several risk factors that were identified during the sector analysis phase. Key among these factors was the fact that construction projects were carried out in Sierra Leone without consulting the housing division that has been responsible for the assessment and issuance of building permits. The consequences of such defiance are explained below:

- In the absence of building permits, most houses were erected in an unplanned manner and disaster-prone areas i.e. steep ground, hilltops, mountain slopes, coastal slopes, coastal areas and land close to highways. Results of such illegal actions have had devastating effects over the years.



One such consequence was the September 2015 massive flooding that claimed ten (10) lives and made thousands homeless with the Kroo Bay area being the most affected. This area comprised of informal settlements, many of which were constructed without building assessments as indicated in figure 1 below.

**Figure 1:** Photo showing informal settlements at Kroo Bay in the city of Freetown.



Photo Credit: ASSL; 15th January, 2019

- In August 2017, an incident occurred on a hilltop at Regent where developers had encroached into protected forest areas on the hills overlooking the city, thereby causing a mudslide that killed more than 400 people. Eleven years ago, the government attempted to prevent people from erecting houses in those areas. This was because building permits were not obtained, and the areas were considered dangerous for habitation. However, people were defiant, and construction progressed until that fatal incident.<sup>1</sup>
- Uncontrolled urbanisation has been on the increase with a lot of houses erected without recourse to building permits hence a potential loss to government in terms of revenue. Moreover, the creation of many informal settlements, mostly residential, lacks formal planning approval. The structures are characterised mostly by low quality houses that often lack adequate infrastructure, including proper sanitation, safe water supply, electricity, hygienic streets, or other necessities to support human settlements. The beautification of the country is also lost in that regard.
- Deforestation, erection of buildings on water catchment areas have all emerged as a consequence of developers not obtaining building permits. In addition, low monitoring from the housing division and lack of collaboration with other stakeholders (i.e. EPA, SLRA, etc.) have progressively worsened the situation.

<sup>1</sup> <https://www.bbc.com/news/world-africa-41005588>

Goal 11, target 1 of the SDGs aims to ensure access for all to adequate, safe and affordable housing and basic services. The housing division plays a key role in the process of achieving this development goal through ensuring that all building plans comply with local/international standards for land use, zoning, and construction.

Between the period 2015 and 2017, the activities of the housing division were overseen by the MWHI. Even though allocations amounting to Le445billion, Le436billion, and Le457billion were made to the Ministry for the financial years 2015, 2016, and 2017, respectively, there was no evidence to indicate that financial support was regularly extended to the housing division for the above period. The only documented support was in respect of an amount of Le344million which was allocated to the division for the development of a housing policy. However, to date the policy is still at its draft stage with the LOD. For the period under review (i.e. 2015- 2018), the total revenue generated by the housing division from the assessment and issuance of building permit was Le1.6billion as compared to its estimated revenue of Le27.6billion (i.e. a decrease in revenue generation of 94.2%). The decrease in revenue collection could be attributed to two factors: (i) Construction projects may have been carried out without recourse to the housing division; and (ii) funds collected may not have been reported in the housing division's books of account, and paid to the National Revenue Authority (NRA).

It is based on the above factors that the ASSL decided to undertake a performance audit on the assessment and issuance of building permits.

### **1.3 AUDIT OBJECTIVE**

The objective of the audit was to assess whether procedures were effectively followed by the housing division in the assessment and issuance of building permit.

### **1.4 AUDIT QUESTIONS**

In order to achieve the audit objective, the following questions and sub-questions were designed to gather evidence:

- 1. Are the existing legislations effective (in terms of impact, coverage and penalties) in regulating the activities relating to building permits?**
- 2. To what extent has the housing division conducted monitoring and inspections of building sites?**
  - a. Does the housing division inspect building sites before the issuance of building permits?
  - b. Does the housing division have the necessary logistics (motorbike, vehicles, office space, and engineering & surveying instruments) to carry out inspections/monitoring?
  - c. Do the inspectors within the housing division possess the required skills and knowledge to carry out monitoring and inspection?
  - d. Does the housing division monitor buildings or infrastructure to ensure that they are aligned with urban and rural plans?

**3. To what extent has the housing division ensured that building permits are issued before construction?**

- a. Do buildings in Sierra Leone have the required building permits?
- b. Does the housing division carry out assessments for the payment of building fees before a building permit is issued?
- c. Does the housing division issue building permits within the required period?

**1.5 AUDIT SCOPE**

The audit focused on the assessment and issuance of building permit by the housing division of the MLHE, covering the period 2015 to 2018. Data was collected from the housing division's head office in Freetown (western area rural & urban) and its other two offices in Bo (southern region), and Bombali (northern region).

**1.6 AUDIT METHODOLOGY**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) which were issued by the International Organisation of Supreme Audit Institutions (INTOSAI). Those standards require that the audit is planned and performed in order to obtain enough and appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective. During this engagement, we collected data through interviews with key personnel of the MLHE, reviewed key documents, physically verified building projects on a sample basis, and conducted statistical analysis of the data collected.

**Document Review**

Relevant documents were reviewed in order to acquire knowledge and gain a clear understanding of the operations, processes and procedures of the MLHE and other relevant stakeholders on the assessment and issuance of building permit. See Appendix 1 for details.

**Interviews**

Several key personnel of the MLHE were interviewed to obtain relevant information and better understanding of their roles and responsibilities. This was done to obtain corroborative information from documents reviewed and physical observations conducted. The details of personnel interviewed are shown in Appendix 2.

**Physical Verification/Observation**

Physical inspections were carried out together with building inspectors in selected areas around the country (Freetown, Bo and Makeni) to ascertain the level of work done in respect of the assessment and issuance of building permits by the housing division.

**Analysis of Statistical Data**

Statistical analysis was done on the data collected (building permit applications, building fees, building permits issued and rejected) from the housing division's head office in Freetown and its other two offices in Bo and Bombali.



## **1.7 SAMPLE SELECTION**

From the 6 offices maintained by the housing division, 3 (representing 50% of total number of offices) were visited to obtain the necessary information relating to housing matters. These offices included the head office in Freetown (western area rural & urban) and its other two offices in Bo (southern region), and Bombali (northern region). These offices were selected based on the number of buildings erected within each district in the regions.<sup>2</sup>

However, since the housing division lacked a database of building projects in the country, projects were selected for physical inspection on a random basis. A total of 95 building projects were visited and inspected during the engagement. Hundred percent (100%) review was done on the files submitted by the various offices in the provinces. The total number of files submitted by the offices in the south and north was 211, and 179, respectively. In Freetown, for the year 2015, 50 files were selected out of 100 files submitted (based on one out of every two files). For 2016 and 2017, 25 and 15 files, respectively, were submitted and reviewed. For 2018, 84 files were randomly sampled out of 97 files submitted.

Appendices 3, 4, 5, 6 and 7 give details of the percentage distribution of houses erected in each district; number of building projects in the various regions; various offices and their locations; number of building projects visited in each region; and number of files reviewed in the various offices, respectively.

## **1.8 ASSESSMENT CRITERIA**

The criteria for the audit were obtained from pertinent acts, regulations and policies, as mentioned in Appendix 8.

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<sup>2</sup> Statistics Sierra Leone Thematic Report on Housing and Population Census 2015

## **2 DESCRIPTION OF THE AUDIT AREA**

This chapter gives a brief description of the subject matter including government undertakings during the period under review. It outlines the regulatory framework governing the assessment and issuance of building permits by the housing division of the MLHE including its functions and structure. It also gives an analysis of expenditure incurred by GoSL on the Ministry, and the revenue budgeted and generated from the process, for the review period. A detailed system description together with the roles and responsibilities of the key players are also presented.

### **2.1 ASSESSMENT AND ISSUANCE OF BUILDING PERMIT**

Building permits are a type of authorisation that must be granted by the government through the housing division of the MLHE before the legal construction (including repairs, alterations, renovations, installations, disposals and demolition) of a new/existing building.

The assessment and issuance of building permits starts with an application from potential builders/contractors. This application is accompanied by 2 copies of signed plans/architectural drawings, one signed survey plan by the Director of Surveys and Lands and an EPA license depending on the type of project. This is done by correctly filling the No: I form for obtaining building permit after which an inspection of site is done with the guidance of the Building Fees Act-1993. The application is then registered after payment is made into the NRA's account. Ideally, the whole process should take 12 days and if this is exceeded, the applicant should be informed in writing accordingly. When the permit is approved, two copies will be printed and signed by the Minister of Lands, Housing and Environment. The two approved copies are then signed by the applicant and one is issued to the applicant while the other is retained by the housing division.

The Housing division (which was previously attached to the Ministry of Works, Housing and Infrastructure-MWHI) is a unit under the MLHE that has the responsibility to assess and issue building permits for all construction projects. The division is funded by the GoSL. It also generates revenue (at the behest of the GoSL) from the assessment and issuance of building permit.

### **2.2 GOVERNMENT UNDERTAKING**

In 2015, the GoSL through the MLHE allocated Le344million to the housing division for the development of a national housing policy. However, to date the policy is still at its draft stage with the LOD.

### **2.3 REGULATORY FRAMEWORK**

The main statutory instruments regulating the activities in respect of building permits are as follows:

- **The Freetown Improvement Act (FIA), 1961:** The Freetown Improvement Act commonly known as the FIA is the regulatory instrument guiding the assessment and issuance of building permits and construction of buildings in Sierra Leone.
- **Building Fees Act, 1993:** The Building Fees Act provides a building fees schedule which is used as reference to determine how much each developer/tractor should pay to Government for the building/construction work on his/her site. It describes the building fees for each development and is calculated based on the type and size of the building.

- **International Building Code (IBC) 2015:** The IBC is an essential tool to preserve public health and safety and provide safeguards from hazards associated with the built environment. It addresses design and installation of innovative materials that meet or exceed public health and safety goals. This code is reviewed every three years with IBC 2018 being the latest edition.

## **2.4 FUNCTIONS AND STRUCTURE OF THE HOUSING DIVISION**

The housing division of the MLHE is mandated to assess and issue building permits for all construction projects within Sierra Leone. The division is headquartered in Freetown with offices in the various regions for administering the same responsibilities in the rural areas. The division is the vehicle through which government provides access to affordable housing for the people of Sierra Leone. Like other government institutions, the division collaborates with other stakeholders (ministries, department and agencies- MDAs, national and international organisations, investors, developers, funders and other partners in the housing/real estate sector) to provide access to decent and affordable housing for the population.

## **2.5 ROLES AND RESPONSIBILITIES OF KEY STAKEHOLDERS**

- **United Nations Human Settlements Programme (UN-Habitat):** Is the United Nations agency for human settlements and sustainable urban development. It is mandated by the UN General Assembly to promote social and environmentally sustainable towns and cities with the goal of providing adequate shelter for all. This organisation has been helpful in Sierra Leone as it has contributed towards the drafting of the national housing policy and development programme, and the preparation of the framework of human development settlement and support in the resettlement and reintegration programme for ex-combatants.
- **Statistics Sierra Leone (SSL):** Is the central authority for the collection, processing, analysis and dissemination of accurate, clear, relevant, timely and high-quality statistical information on social, health, demographic, economic and financial activities to serve the needs of users including government and the general public. The housing division relies on survey data carried out by SSL, in planning and implementing some of their functions.
- **Sierra Leone Roads Authority (SLRA):** This institution was created by an Act of Parliament in 2002 with the primary responsibility for road design, construction and maintenance across the country. The Ministry/housing division should work in consultation with the SLRA before the issuance of building permits in order to avoid any conflict in interpreting the right of way.
- **Sierra Leone Housing Corporation (SALHOC):** This institution was established by an Act of Parliament in 1982 to complement the government's efforts in addressing housing problems in the country. SALHOC only has functional relationship with the Ministry of Works and Ministry of Lands as and when the need arises; for instance, when they wish to engage in construction works.

- **Sierra Leone Police (SLP):** Section 21 of FIA states, “provided that in the case of an occupied building, the Director of Public Works shall not, without the consent of the occupier, enter the building and inspect the interior thereof unless he shall first have obtained a search warrant as provided for in the criminal Procedure Ordinance.” Section 18 of FIA 1961 requires the Director of Housing to consult the police before demolishing houses within one month after construction without permits.
- **National Revenue Authority (NRA):** The NRA is charged with the responsibility of assessing and collecting domestic taxes, customs duties and other revenues specified by law, as well as administering and enforcing laws relating to these revenues. After assessment of the building site has been done, the applicant is given a payment advice to pay the building permit fee into the NRA’s account and collect receipt from the NRA desk office at the MLHE.
- **Environmental Protection Agency (EPA):** The EPA was established with the goal of creating and enforcing a strict regulatory framework for environmental regulation in Sierra Leone. It has the mandate to coordinate, monitor and evaluate the implementation of national environmental policies, programmes and projects, including issuing Environmental Impact Assessment (EIA) licences. Projects whose activities involve housing construction and development schemes require EIA licences<sup>3</sup>.
- **Local Councils:** The Local Government (Assumption of Functions) Regulations, 2004 requires the Ministry of Lands, Country Planning and the Environment (now known as MLHE) to devolve six main functions to the Local Councils in 2007 and 2008. Three of these functions include the following:
  - a) Training of inspectors
  - b) Inspection of building/building sites
  - c) Issuance of building permits

## 2.6 RESOURCES/FUNDING

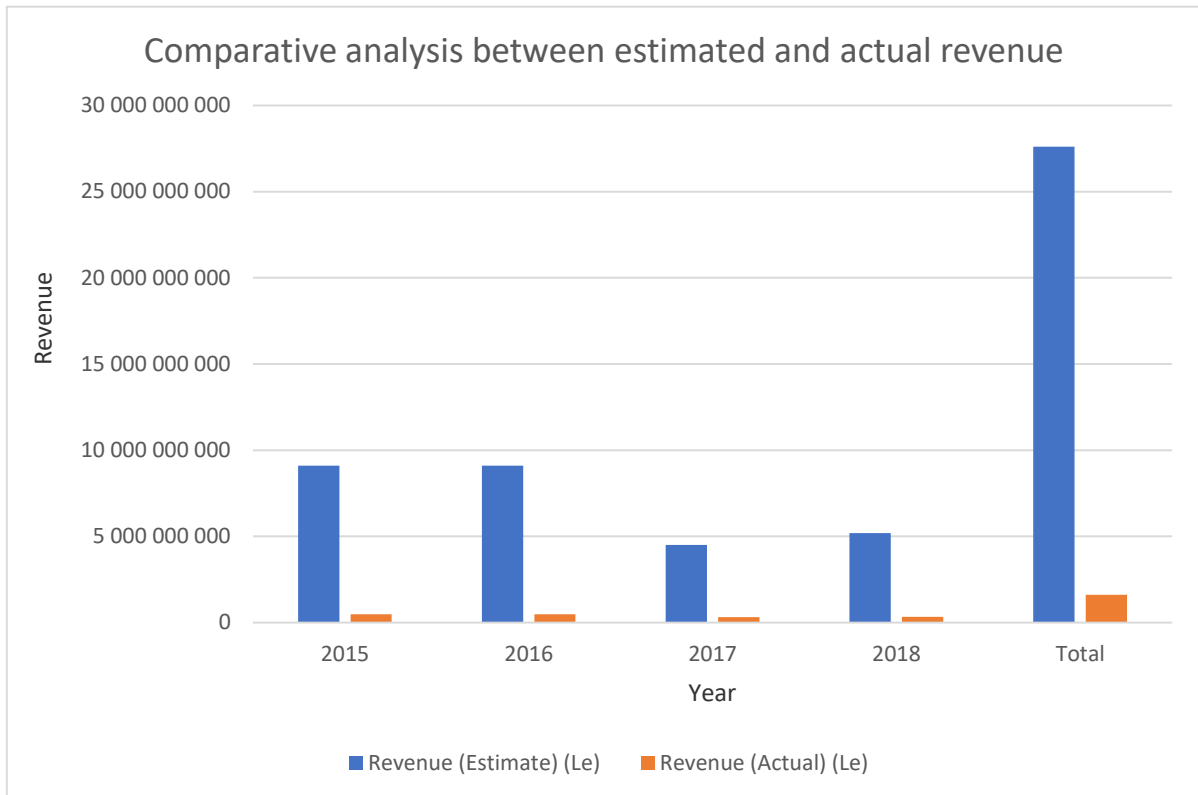
The housing division is funded by the GoSL. It also generates revenue (at the behest of government) from the assessment and issuance of building permits. Between the period 2015 and 2017, the activities of the housing division were overseen by the MWHI. During this period the total allocations made to the Ministry by the GoSL amounted to Le1.34 trillion. Of this amount, Le344million was allocated to the housing division in 2015 for the development of a housing policy.

For the period under review (2015- 2018), the total revenue generated by the housing division was Le1.6billion as compared to the estimated revenue of Le27.6billion (i.e. a decrease in revenue generation of 94.2%). The figure on page 21 shows a comparative analysis between the estimated revenue and the actual revenue generated by the housing division for the period under review.

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<sup>3</sup> <https://thereddesk.org/countries/actors/environmental-protection-agency-sierra-leone>

**Figure2:** Comparative analysis between estimated and actual revenue

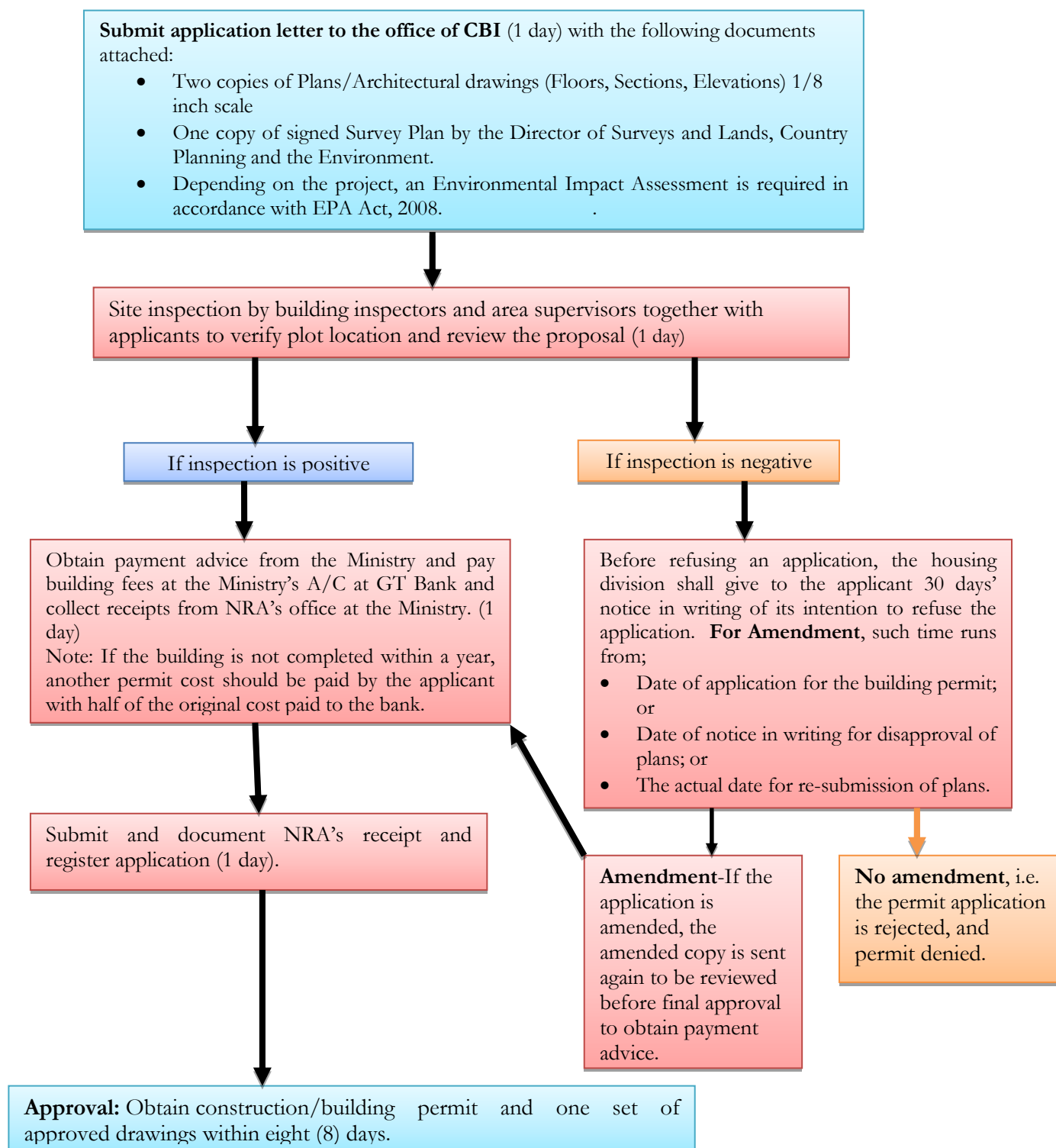


Source: Housing Division's revenue estimate and ASSL's variance analysis computation

## 2.7 SYSTEM DESCRIPTION

According to the housing division's service charter, a building permit must be obtained within 12 days from the date of applying for same. The figure below presents the procedures which must be followed in the process of obtaining a building permit within the required 12 days period.

**Figure 3:** Procedures for obtaining building permit



**Source:** Created by ASSL based on the housing division's service charter

### **Submission of Application**

Applicants who wish to obtain building/construction permit should submit their applications to the office of the CBI. The application should be supported by the following documents:

- Two (2) copies of plans/architectural drawings (floors, sections, elevations) with a scale of 1/8 inch.
- One (1) copy of a signed Survey Plan by the Director of Surveys and Lands, Country Planning and the Environment.
- Depending on the project, an environmental impact assessment is required in accordance with the EPA Act of 2008. In summary, a project that will have more effect on the environment will require an EPA license.

This process takes one (1) day to complete assuming applicants have all the needed documents.

### **Site Inspection by Ward Building Inspector**

After the applicant has submitted his/her application backed by the necessary supporting documents, the housing division instructs the Building Inspector and Area Supervisor to accompany the applicant for site inspection in order to verify the plotted location. After the site verification exercise, a review is carried out on the applicant's proposal and advice is given on further steps to be taken by the applicant to obtain the building permit or to turn down the applicant's proposal.

### **Payment Advice on Fees**

Following the successful completion of the verification of plot location exercise by staff of the division, the applicant is given a payment advice if approved, to pay the building permit fees into the NRA's account at various commercial banks and collect receipt from NRA's desk office at the MLHE. In the event the building permit was issued but the building is not completed within a year, a building permit should be paid for in the preceding year but at half the cost of the original permit in accordance with FIA 1961.

### **Registration of Application**

After the applicant has paid the advice fees at the bank and obtained receipt from the NRA, the housing division will then document this receipt, register the application and create a file for processing. A final review of the proposal is done by the CBI who may re-verify the plotted location if he/she so wishes before advising for approval.

### **Approval of Building/Construction Permit**

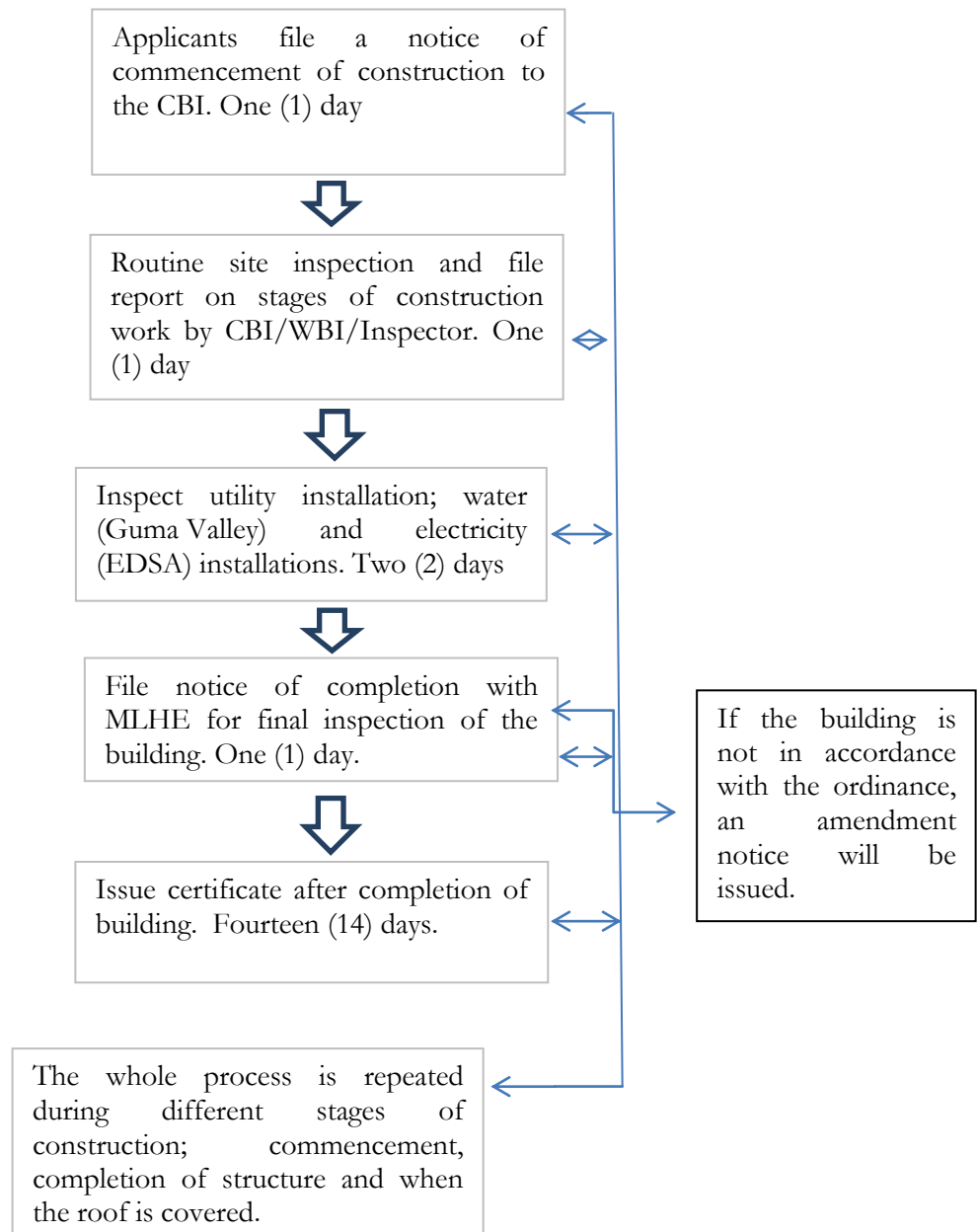
A final review of the proposal is done by the Director of Housing. This step entails rigorous and due diligence process which takes about eight (8) days. The Professional Head at the MLHE approves the proposal following the successful and final review of proposal by the CBI and the Director of Housing and Planning. The building permit and one set of approved drawing are then issued to the applicant. Where the Professional Head in the ministry refuses to grant a building permit, he/she shall so inform the applicant by notice in writing stating the reasons thereof and advise the applicant of his right to appeal the decision. If additional information or a document or an amended application that is required to be submitted by an applicant is not done within the time specified by the housing

division, the application may be refused. If the applicant makes necessary corrections as deemed fit by the ministry, the corrected documents can be sent again to the ministry for approval. Before refusing an application, the housing division shall give to the applicant 30 days' notice in writing of its intention to refuse the application, such time to run from either:

- (a) The date of application for the building permit;
- (b) The date of notice in writing for disapproval of plans; or
- (c) The actual date for re-submission of plans.

The figure below shows the procedures which must be followed by applicants before, during and after construction of building projects.

**Figure 4:** Procedures during construction and completion



**Source:** Housing division's service charter



## **File Notice of Commencement of Construction**

Following the issuance of building permit and where an applicant intends to start construction, he/she should file a notice of commencement of construction to the CBI. The essence of this is to allow the CBI to send an Area Supervisor and Ward Building Inspector (WBI) to inspect the foundation stage of the first day construction process and plan for relevant visits to the construction site.

## **Routine Inspection and File Report**

Routine site inspection is done by the Ward Building Inspector/CBI/Supervisor during various stages of the construction and a report is filed for each routine site inspection. The whole process is repeated at different stages of the construction. (Commencement to completion)

Section 14 of FIA 1961 states: “Before the erection of a new building is commenced; the person or builder intending to erect the same shall give to the Director of Housing in writing of such intention, and shall accompany such notice with a plan of the proposed building. This shall include or be accompanied by such particulars as to the construction and intended use thereof as that will enable the Director of Housing to ascertain the provisions of this Ordinance to be complied with. A permit holder or his agent may not proceed to the next stage of the building work unless he has been issued with a certificate of compliance and inspection under this section for proceeding to the next stage of the building work”. Also section 27 of Freetown Improvement Act 1961, states that “If the Minister of Lands, Housing, Country Planning and Environment is of the opinion that any building or anything attached thereto is in a ruinous or is by reason of its condition, construction or situation, likely to cause danger to any person, he may forthwith cause the building to be fenced off for the protection of passers-by. And if he considers that there is any immediate danger, may take all such steps as he deems necessary to prevent any person from being injured thereby, and shall forthwith cause notice in writing, in the form in the fourth schedule to this Ordinance, to be given to the owner of the building, if he be known and resident within the city. He shall cause a copy of the said notice to be affixed to the door or other conspicuous part of the building or shall otherwise give notice to the owner thereof, requiring him to take down, repair, rebuild or secure the building or thing attached thereto in such manner and within such time as may be specified in the notice”.

## **Assessment of the Impact of Essential Services**

Inspection is done by the Ward Building Inspector/CBI/Supervisor to check for essential services. For example, the inspection could be based on whether the connections for water and electricity supply have been done by the relevant authorities after the completion of a building.

## **Filing of Notice of Completion**

The applicant will file a notice of completion with the MLHE for final inspection of the building upon completion.

## **Issue of Certificate**

The housing division will issue a certificate of completion for the building following a successful final inspection after the client has filed a notice of inspection. The certificate will only be issued after utility installations and final inspection of the building. For instance, where the building is not in accordance with the Ordinance, an amendment notice will be issued. This, however, depends on the

changes made to the approved building permit. Not all home constructions and renovation projects require building permits. In most cases, simple repairs and replacements can be performed by professional contractors or house owners without applying for a permit. However, a project that involves additions or major changes to a structure or its mechanical systems usually requires one to apply for an appropriate permit from the local building department.

- **Minor Changes** – Minor repairs or maintenance, as determined by the Relevant Building Control Authority that does not affect the structural integrity or essential design of the building or breach of regulation.
- **Major Changes (Deviation from Approved Building Plan)**
  - (1) Where the plan of any building work or any proposed building work has been approved by the MLHE and the developer intends to depart or deviate from the plans approved, the developer shall apply to the MLHE for its approval of the amended plan showing the proposed departure or deviation.
  - (2) An application shall be accompanied by the amended plans of the building works prepared in accordance with the Act and the Regulations.
  - (3) The first approval granted for any plan of building works shall cease and be superseded to the extent that the amended plans relating to those same building works are approved under this section (whether the approval also relates to other building works). MLHE shall signify its approval of the amended plan by issuing a new building permit within 14 days of receiving the application to amend the plan.

### **3 FINDINGS AND RECOMMENDATIONS**

This chapter presents the audit findings on whether procedures were effectively followed by the housing division of the MLHE in the assessment and issuance of building permits for the review period. It also proffers recommendations that could help alleviate/curtail the identified weaknesses/problems in the process of assessing and issuing building permits. The first part of this chapter gives a general comment on the devolution process between the central government and local government in respect of the subject matter. The other findings and recommendations in respect of the three audit questions, are related to the exiting legislation, monitoring and inspection of building sites, and the issuance of permits before construction projects.

#### **3.1 GENERAL COMMENT**

The Local Government (Assumption of Functions) Regulations 2004 requires the Ministry of Lands, Country Planning and the Environment (now known as MLHE) to devolve six main functions to the Local Councils in 2007 and 2008. Three of these functions include the following:

- a) training of inspectors
- b) inspection of building/building sites; and
- c) issuance of building permits

The audit revealed that the above functions have not been devolved to the Local Councils since 2007. From the review of documents, we noted that the MLHE was in charge of the above activities up to the completion of our fieldwork on 31st May, 2019. An interview with the Head of the Decentralisation Secretariat revealed that the past administration failed to implement the above regulations. According to him, the Vice President who is Head of the Ministerial Committee has made it clear that Local Councils should assume all functions stated in the Local Government Regulations, 2004. The failure to implement the above regulations may have derailed the decentralisation process and prevented inspectors from being trained.

#### **Recommendation**

The PS at the MLHE in collaboration with the Head of the Decentralisation Secretariat and the Ministerial Committee and other stakeholders should ensure that the regulations to devolve the above functions to the Local Councils are immediately implemented.

### 3.2 EXISTING LEGISLATIONS

The mandated statutory instrument governing the regulation of building permit in Sierra Leone is the Freetown Improvement Act (FIA) of 1960 amended in 1961. This is the only legal document currently used for the control of building projects in some parts of Freetown with the 1993 Building Fee Act being used to assess the amount of fees payable for new developments, repairs and renewals based on categories A-D. These legislative frameworks need to be reviewed considering the socio-economic changes that have occurred since the enactment of these acts. Moreover, there are limitations in these Acts in terms of their impact, coverage and penalties.

#### Impact

**FIA 1961:** -The Freetown Improvement Act, 1961 did not take into consideration new methods of construction (fire protection systems, soil and foundations, structural design, elevation and conveying systems, plumbing systems, adequate lighting and ventilation, accessibility, electrical systems, special inspections and tests, and encroachments into the Public Right-of-Way) and demolition of buildings and structures as stated in the IBC 2015. These new construction methods and technologies are all lacking in the existing legislation.

**Building Fee Act 1993:** - The impact of this existing legislation is very low since the amount charged for building projects is minimal and has not been reviewed for the past 25 years. This has resulted to government losing substantial amount of revenue as specified in Appendix 9. In addition, the Act did not indicate payment of building fees for churches, mosques, hospitals and private schools etc. Furthermore, the Act does not make any provision for payment of building fees for more than one storey, also resulting to in potential loss of government revenue.

#### Coverage

A review of the **FIA Part 11 subsection 5-9** shows that the act is only enforceable in some parts of Freetown (Up-gun, Kissy Road to Cantonments Road, Brookfield's). Emerging settlements (such as Goderich, Hamilton, Aberdeen, Wellington, and Yams Farm) in Freetown and rural areas beyond 1961 were not considered in the Act. Despite this, the housing division is using the FIA for assessment and issuance of building permits nationwide which is against the legal framework of this Act. This could lead to possible confrontations with local councils and developers in new settlements outside the scope of the FIA.

#### Penalties

**Part V111, section 55 (1 and 2) of the FIA 1961** states that the fine levied for construction without permits, and obstructing building official in the execution of their duties is £100 (One Hundred Pound Sterling). In addition, sections 18, 20, 23, 25, 35, 46, 51 and 56 state that, any offence under this Ordinance (FIA 1961), shall be liable, upon summary conviction, to a penalty not exceeding one hundred pounds.

The national currency of Sierra Leone is no longer pounds and shillings but Leones and cents which Sierra Leone adopted after the pre-colonial era. A review of the building permit files indicated that penalties were not meted out at defaulters for breaching the FIA, 1961. Builders, knowing fully well that those penalties are very small could persist in erecting buildings without recourse to building permits, non-renewal of permits, non-adherence to stop-work orders, etc. Moreover, according to interviews conducted, the division did not have the mandate to demolish

structures that were not in accordance with the FIA and the housing authorities who were required to seek court orders did not do so.

In 1961, a penalty for any default on housing issues was charged at £100. Up to date, the laws have not been revised to reflect changes in the value for defaulters. According to the UK inflation calculator in 2018, if charges had been levied, taking inflation into consideration, the value should have been rated at £2168.49<sup>4</sup> which was equivalent to Le22,712,309. With these current values, the government should have generated huge revenue from defaulters of building permits. The table below shows the purchasing power of £100 in 1961 to 2018, considering inflation rates over the years.

**Table 1:** Buying Power of £100 (1961-2018)

Year	Inflation Rate (%) <sup>5</sup>	VBI Pound Value (£) <sup>6</sup>	CV Pound Value (£)	Leone Rate (Le) <sup>7</sup>	Leone Value (Le)
1961	3.46	96.66	100	5.56	556
2013	3.04	1,885.04	1,942.32	6,773.122	13,155,570
2014	2.36	1,942.32	1,988.19	7,444.36	14,800,802
2015	0.99	1,988.19	2,007.87	7,762.252	15,585,593
2016	1.74	2,007.87	2,042.72	8,492.638	17,348,081
2017	3.58	2,042.72	2,115.94	9,503.742	20,109,348
2018	2.48	2,115.94	2,168.49	10,473.79	22,712,309

**Note:**

$VBI (1 + R)^n = CV$

VBI- Value Before Inflation

R- Inflation Rate

CV- Current Value

Despite other structural reforms within the housing division, the statutory instruments have not been reviewed to reflect new construction methods and technologies. This could result in the authorities taking sub-optimal decisions which could eventually affect planning activities in the country. In addition, construction projects may not be in line with building guidelines which may pose threats to lives and properties. Furthermore, laws may not be enforced in places beyond the scope of the FIA, 1961. Moreover, government will continue losing substantial amount of revenue as a result of the outdated laws in respect of permits and penalties. The table on page 30 shows some of the statutory instruments that have not been reviewed since they were enacted.

<sup>4</sup>[http://www.in2013dollars.com/1961-Gbuilding Permits-in-2018](http://www.in2013dollars.com/1961-Gbuilding%20Permits-in-2018)© 2019 Official Data Foundation / Alioth LLC

<sup>5</sup>[http://www.in2013dollars.com/1961-GBUILDING PERMITS-in-2018](http://www.in2013dollars.com/1961-GBUILDING%20PERMITS-in-2018)© 2019 Official Data Foundation / Alioth LLC.

<sup>6</sup>[http://www.in2013dollars.com/1961-GBUILDING PERMITS-in-2018](http://www.in2013dollars.com/1961-GBUILDING%20PERMITS-in-2018)© 2019 Official Data Foundation / Alioth LLC.

<sup>7</sup> United Nations Conference on Trade and Development (UNCTADSTAT)

**Table 2:** Statutory instruments showing dates of enactment and dates reviewed

Building Legislation	Date reviewed	Impact
Freetown Improvement Act 1961	Not yet reviewed since 1961	Very Low
Building Fees Act 1993	Not yet reviewed since 1993	Very Low

**Source:** Laws guiding the assessment and issuance of building permit

Efforts have been made to review the outdated FIA 1961 through the NBC which seeks to address the lapses of the Act and to particularly regulate construction projects nationwide. The NBC also seeks to meet international building standards i.e. International Building Code 2015. However, the NBC which should have replaced the outdated FIA is still at its draft stage (since 2015) with the LOD. If the FIA is not replaced, its ineffectiveness in terms of coverage, impact and penalties could result to:

- inaccurate assessment of permits,
- constructions without permits,
- constructions in informal settlement,
- non-renewal of permits,
- un-enforcement of stop work orders,
- high risk of reprisal from suspected lawbreakers,
- breaching of building permit regulations,
- sub-standard structures posing much threat to lives and properties and many more.

### **Recommendation**

The Minister of Lands, Housing and the Environment should liaise with the LOD to facilitate approval of the draft NBC. He should also seek to review the Building Fees Act of 1993 in order to address the challenges surrounding building fees.

### **3.3 INSPECTION AND MONITORING**

#### **3.3.1 Inspection of Building Sites Before Issuance of Permits**

Annex A of the procedures for obtaining building permits states that: "When an applicant submits his/her application backed by the necessary supporting documents, the housing division should instruct the Building Inspector and Area Supervisor to accompany the applicant to do site inspection to help verify plot location. After the site verification exercise, a review is carried out on the applicant's proposal and advice either on further steps to be taken by the applicant to obtain the building permit or to turn down the applicant's proposal as the case may be".

International Building Code 2015 Section K110.2 -General preliminary inspection states: "Before issuing a permit, the building official is authorised to examine buildings, structures and sites for which an application has been filed".

International Building Code 2015 Section K110.1 -General Page 10 states: - "Construction or work for which a permit is required shall be subject to inspection by the building official and such construction or work shall remain accessible and exposed for inspection purpose until approved".

As part of the procedures for construction permits, site inspections must be carried out by the ward building inspector, area supervisor and the applicant.

#### **Headquarters**

Documents submitted for inspection disclosed that site inspections were carried out within the cycle of obtaining building permits. This was evidenced in the files containing instructions given to building inspectors for site inspections to be carried out. However, we noted that the reports were handwritten and similar in contents. There were no checklists and standalone reports fully narrating site visitations and observations noted.

#### **Provincial Regions**

A review of building permit files in the northern and southern regions for the period under review showed the under-mentioned statistics of site inspections carried out to verify plot locations of building sites before the issuance of building permits. From a total of 211 files that were reviewed in the northern region, 26 (i.e.12%) contained site inspection reports. The low percentage rate of site inspections prior to the issuance of building permits according to interviews held with the officer-in-charge of the region was as a result of several reasons including the lack of measuring tools, manpower, and logistics such as vehicles and motorbikes. Of those files that contained inspection reports, 10 were not dated to confirm when those inspections took place.

In the southern region, a review of 145 files revealed that 51% of those files had evidence of site inspections prior to the issuance of building permits for the period under review. However, this was only prevalent in Bo district. See table below for statistics of site inspections in the north and southern regions as informed by the files submitted in the various regions.



**Table 3:** Statistics of site inspections in the regional offices

Northern Region				Southern Region			
Year	Number of Files Reviewed	Files with Inspection Report	% of Non-Inspection	Year	Number of Files Reviewed	Files with Inspection Report	% of Non-Inspection
2015	53	8	15	2015	30	9	30
2016	71	17	24	2016	27	15	55
2017	60	1	1.6	2017	54	25	46
2018	27	0	0	2018	34	25	74
<b>Total</b>	<b>211</b>	<b>26</b>		<b>Total</b>	<b>145</b>	<b>74</b>	
<b>Average (%)</b>			<b>10</b>	<b>Average (%)</b>			<b>51</b>

Source: ASSL's analysis on building permit files

An interview with the senior housing officer in charge of the southern region revealed that the lack of measuring tools, manpower and logistics created a situation where inspection of sites was not conducted for building projects in other districts in the south, namely: Bonthe, Moyamba and Pujehun. According to him, when applications were received for building permits, they requested the applicants to provide transportation to the various sites for physical verification and once this request was fulfilled, inspection was carried out. However, if the applicant failed to provide transportation, the process continued (without inspection) in order to generate revenue. This situation, if not regularised, will create a state where applicants will pursue their building projects without recourse to the conditions of obtaining building permits and hence will lead to construction projects in restricted areas, access routes and dangerous terrains.

### Recommendation

1. The PS of the MLHE should prioritise resources in the areas of logistics, manpower and equipment to facilitate the timely inspection of building sites prior to the issuance of permits.
2. The Director of Housing and Planning should ensure that a standardised reporting format is established for site visitations. The format should provide for exhaustive narration of the whole site visiting exercise and must be authenticated with the signatures of the site owner and the building inspector. This will enhance transparency in the inspection process.



### **3.3.2 Logistics to Carry out Inspection**

#### **Headquarters**

A review of minutes of meetings held by the head of housing division and the general staff on 26th October 2017, and 2nd July 2018 revealed staff dissatisfaction towards the lack of necessary logistics in the conduct of their work. Typical among these items were motor vehicles, bikes, computers, printers, global positioning systems, modern drones and measuring tools. According to the CBI, the lack of these basic items has been one of the causes of delay in the issuance of building permits over the years. The team also noted that the building inspectors had resorted to using their personal tools to carry out their responsibilities (i.e. survey and inspecting of building sites). This situation has a risk of connivance with clients, extortion of money from client and even wrong interpretation of site and building documents. The immobility of the division has also hindered the functions of inspections and monitoring before, during and after construction.

#### **North and Southern Regions**

A review of a series of correspondence (dated 30th March 2015, 15th November 2015 and 24th January, 2019) from the northern region office to the Permanent Secretary of the MLHE and the Director of Housing and Planning revealed concerns expressed by the regional staff towards the lack of necessary items in carrying out activities efficiently and effectively. These items included photocopiers, drawing instruments, measuring tape, rain gears and backup generator.

The lack of support to the regional divisions has hindered the mandatory processes of the issuance of building permit and monitoring of building sites in other districts such as Moyamba, Bonthe, Pujehun, Koinadugu, Karene, Tonkolili and Falaba. The situation if not addressed, will result in inspection of sites not being carried out by the division in those areas before, during and after completion of construction projects.

### **3.3.3 Limited Office Space**

The relocation of the housing division in May 2018 from the MWHI to the MLHE has been faced with the challenge of office space. We observed that personnel were being clustered in all the offices within the housing division. This has resulted to a number of problems ranging from improper filing of documents to poor performance of staff members. This challenge has also affected the overall performance of the division.

It was also observed that the World Bank donated a database tool called “doing business” in 2013 to the division to help access, record and update information relating to housing matters. However, after series of verbal and written requests for the submission of this database tool to the audit team, it was not made available for inspection. An interview with the Information Technology Manager revealed that the transfer of the division from the MWHI to the MLHE coupled with the problem of space constraint prevented the database tool from being deployed at the current division.

The absence of this source of information has not only hindered the access to accurate information in respect of building permits issued and rejected applications but has also made it difficult for proper monitoring and inspection of building projects nationwide. This has led to the advent of

manual inputting of data in ledgers which could be prone to errors. The current condition of one of the offices within the housing division is shown in figure on page 34.

**Figure 5:** Photo showing space constraint in one of the offices within the housing division



Photo Credit: ASSL; 20th December, 2018

## **Recommendation**

1. The PS should ensure that resources are allocated to the housing division to meet the cost of inspection of building sites and other related housing matters.
2. The Director of Housing and Planning should advocate for more office space that will accommodate all staff and equipment (including the donated database tool) used to carry out the activities of the division.

### **3.3.4 Required Skills and Knowledge Possessed by Staff**

According to the Sierra Leone Civil Service Job Description, staff of the Housing and Country Planning Division should possess certificates in Civil Engineering or related discipline from an accredited institution and should be in the required grade with relevant work experience.

Appendix A of section A101-103 on the Employee Qualification page 621 states that: “The building official shall have at least 10 years’ experience or equivalent as an architect, engineer, inspector, contractor or superintendent of construction. The building official should be certified through a recognised certification programme and shall be appointed or hired by the applicable governing authority.”

We requested for the personal files of staff to determine whether staff members possessed the required skills and knowledge in performing their roles and responsibilities. However, these files were not made available for inspection. As part of the response from the management of the division, the Human Resource Manager tendered a management representation, confirming that 25 staff

possessed the relevant academic qualifications and years of experience. This information was not corroborated in the absence of personnel files. This could mean that personnel files were not maintained by the division. It was also noted that training was conducted for staff of the Country Planning Unit in 2015 on Geographical Information Surveys (GIS), whereas none was conducted for staff of the housing division for the period under review. This may have negatively affected job performance and the division's output.

### **Recommendation**

The Director of Housing and Planning in collaboration with the Human Resource Manager should ensure the following:

1. Staff credentials including qualifications and curriculum vitae should be made available to ASSL for verification within 15 days upon receipt of this report.
2. Create personal files for all staff which should constitute information such as staff credentials, recruitment, training and promotion records, medical documents, handing over/taking over notes and transfer letters.
3. Work in collaboration with the relevant stakeholders in designing training programmes for staff of the division. The training programmes should be organised regularly to keep staff abreast with emerging land and housing related matters. This will enhance the capacity of staff and improve the output of the division.

### **3.3.5 Manpower to Conduct Inspection/Monitoring**

In the absence of manpower budgets for 2015 and 2016, we reviewed the manpower budget for 2017 and compared it to the actual number of staff in the division. We noted that there were 35 staff available at the housing division with a proposed establishment of 65. Interviews with the Director of Housing and Planning, and the CBI revealed that this was as a result of non-recruitment of staff for the past ten (10) years (2009-2018). It was also reiterated that no training had been conducted for staff of the division for the past 10 years. A review of the 2018 manpower budget also revealed that there were 35 staff in the housing division with 81 vacancies, thus bringing the proposed establishment to 116 in 2018. The number of staff deployed in the division was inadequate to monitor housing activities in the entire country with a perimeter space of 71,740 km<sup>2</sup> and to support the volume of administrative work allocated to the division. Of utmost concern was the disproportionate allocation of the limited staff nationwide as 28 staff were deployed in Freetown and 7 in 12 provincial districts.

The provincial staff rate was inadequate and disproportionate to produce satisfactory outcomes in the provincial regions especially in the north and south that had 3 and 2 staff respectively to cover housing related matters in those regions. This could have prevented the division from conducting inspection and monitoring activities in the provincial regions. In a review of the housing division's status report 2017, the former Acting Director of Housing (2017-May 2018) emphasised the need for recruitment, training, and upgrade of staff. See Appendix 10 for further highlights to the observations.

## **Northern Region**

A review of the general staff list, job description and curriculum vitae presented by the officer-in-charge revealed that the unit was managed by a Grade 1 staff, who was also a building inspector. This officer signed building permits even though in his job description and according to his grade, he was supposed to be engaged in monitoring construction projects. This was in contravention with the Sierra Leone Civil Service Job Description which states that the signing of building permit is the responsibility of the Director of Housing and Planning, assisted by the Senior Housing Officer based on the advice or work of the CBI. The current situation therefore suggests that effective monitoring may not be enhanced based on the grade of the officer-in-charge of the Makeni division. Interviews with staff members also revealed that training had not been conducted for the past 10 years. This has not only resulted to poor performance but also prevented staff from tackling emerging issues on land and building related matters.

## **Southern Region**

Three of the four staff deployed in Bo had the academic qualifications and years of experience relevant to executing their duties. However, one staff had the required years of experience, yet did not meet the academic requirement. The audit team also noted that only one of the staff members, the head of the region, had benefitted from a training on Geographical Information Survey (GIS) in 2015 and other trainings in and out of the country, whilst the other three staff had never benefitted from trainings in any form, since they were hired.

This division oversees the assessment and issuance of permit for the four provincial districts of Bo, Bonthe, Pujehun and Moyamba with a total coverage area of 19,694-kilometre square and a total number of 184,325 houses. The human resource deployed for such a huge task is one (1) senior building officer supported by three (3) building officers of lower grades. This number of staff was considered inadequate to monitor/supervise the entire region. According to the Officer in-charge, assessment and issuance of building permit had not been carried out for Bonthe, Pujehun and Moyamba districts. This has resulted to a significant loss of revenue to government and provided the leeway for structures to be erected in an unplanned manner.

## **Recommendation**

The Director of Housing and Planning in collaboration with the Human Resource Manager should ensure the following:

1. Relevant authorities such as the Human Resource Management Office and the Ministry of Finance should be informed about the urgent need for additional staff to be recruited and trained to facilitate the process of site inspection and monitoring of building projects.
2. Deploy more staff to the regional offices to help support the technical and administrative workload in the regions.

### **3.3.6 Monitoring of Building Projects after Issuance of Permits**

According to the housing division's service charter, where an applicant intends to start construction, a notice of commencement of construction is filed to the CBI to inspect the foundation stage i.e. the first day of the construction process and plan for relevant visits to the construction site. A report of visit is then filed for each routine site inspection at different stages of the construction from



commencement to completion. Thereafter, inspection is done to check if essential services have been installed upon completion of the building. The applicant will file a Notice of Completion with the MLHE for final inspection upon completion of the building. The Housing Division will then issue a certificate of completion for the building, following a successful final inspection. The certificate will only be issued after utility installations and final inspection of the building have been completed. Where the building is not in accordance with the Ordinance, an amendment notice will be issued. These processes ensure that constructions carried out and completed are aligned with urban and rural plans.

Monitoring of buildings is required to be applied to the erection, alteration or extension of a building. This process is carried out for several reasons including the following:

- Buildings are erected in accordance with building plans.
- Materials used for construction are in line with building standards.
- Ensuring that buildings are distances away from each other.
- Buildings are not erected on access routes, disaster prone and restricted areas.
- Ensuring that essential services (electricity and water facilities) are installed during construction.

It was however noted from the review of 174 files and interviews with officials of the MLHE that for the period under review, the process of monitoring buildings after obtaining building permit had not been carried out at the different stages of construction as there was no evidence in the form of routine monitoring reports. According to interviews with the CBI and Director of Housing and Planning, this part of the building process had not been fulfilled as a result of lack of logistics and equipment to enhance the process. They noted that the required resources to carry out such a function were unavailable which eventually undermined the process of monitoring.

These challenges have stifled the housing division to carry out monitoring activities over the years and as a result building projects have been erected without recourse to the original plans which have consequently distorted community plans. It has also given the leeway for structures to be put up in disaster prone as well as restricted areas such as recreational grounds, access routes or reserved lands for cemetery and other purposes. In addition, builders carry out activities with impunity knowing that penalties are not meted out at them. Furthermore, we noted that certificates of completion which confirms that buildings have been constructed in line with approved plans and are sound and fit for habitation were not issued out to builders. This situation was evidenced in all the provincial regions visited by the auditors.

## **Recommendation**

The Director of Housing and Planning should ensure the following:

1. Liaise with the relevant authorities in addressing the challenges surrounding land and building related matters.
2. Monitoring of building projects at different stages of construction should be carried out on a timely basis so that completed structures are sound and fit for habitation. In addition, certificate of completion which confirms that buildings have been constructed in accordance with approved plans should be issued to builders upon completion of building projects.

3. Sensitisation should be done nationwide for builders to be aware of their roles and responsibilities in the monitoring of construction projects.
4. There should be collaboration with the other law enforcement agencies for action to be meted out at defaulters of building projects.

### **3.4 ISSUANCE OF BUILDING PERMITS BEFORE CONSTRUCTION**

#### **3.4.1 Building without the Required Permits**

Section 10 of the FIA, 1961 states that; "every new building shall be constructed in accordance with the provisions of this Ordinance and of any rules made thereunder". Section 14 of this act further states that; "before the erection of a new building is commenced, the person or builder intending to erect the same shall give to the Director of Public Works a notice in writing of such intension".

A review of the monitoring and inspection documents in Freetown revealed that vast building owners neither obtained building permits nor consulted the ministry prior, during and upon completion of construction projects. This was evidenced by the fact that even though invitation notices (reprimanding land/building owners to visit the office-MLHE with the relevant documents authorising construction) were issued to building owners for verification of building documents, very few visits were made to the ministry. Although "Stop Work" signs (X) were inscribed at those buildings indicating that no construction work should continue until clearance was obtained from the ministry, land/building owners persisted with their construction projects.

Inspection of 95 building sites revealed that those buildings were being constructed without the required building permits as indicated in Appendix 6. This was evidenced by the fact that permits were not tendered to the auditors and building inspectors during inspection. Interviews with the CBI, Director of Housing and Planning, and other senior personnel, revealed that the laws did not give them the powers to compel defaulters (builders without building permits) to stop construction, rather an alternative method was for the ministry to seek authority from the courts which, they said, had to go through a long process. It was further noted that the needed resources in terms of manpower, equipment and logistics to constantly monitor building sites were unavailable.

In the regional offices (north and south), it was observed from their reports that building permits were not issued for construction projects in Pujehun, Moyamba, Bonthe, Tonkolili, Konidugu, Kambia, Karene and Falaba districts. Interviews with the officers in charge of those regions revealed that the low manpower (6 staff in the two regional offices out of a required number of 24 staff), lack of mobility and logistics, made it impossible to cover those areas. The interviews also confirmed that citizens were not sensitised on the processes required for putting up structures. The effect of not carrying out assessment and issue building permits has consequences, such as:

- Construction in informal settlements.
- Substandard structures posing threat to lives and property.
- Loss of revenue to the government.

#### **Recommendation**

The PS at the MLHE should prioritise resources in terms of logistics and manpower to support the division in carrying out assessment and issuance of building permits nationwide. The PS and the

Director of Housing and Planning should ensure that local authorities and communities are engaged through public awareness on the importance of obtaining building permits.

### **3.4.2 Assessment of Building Fees**

Section 2 of the Building Fees Act, 1993 states that; "the fees payable for services rendered in relation to a building, hoarding or any kiosk and the removal of sand for private use shall be in accordance with the scales set out under the appropriate tables and schedules hereto". According to section 51 (1) of the Public Financial Management Act 2016; "every person who collects, receives, or has a custody of, any public money shall promptly deposit it into a bank account in such manner and within such period as prescribed by the Accountant General, and a person who is not authorised by a head of a budgetary agency to do so may not collect, receive, or have a custody of, any public money"

During a review and analysis of 174 sampled building permit files in Freetown, it was observed that building fees in respect of 12 files (mostly commercial, industrial and mixed development structures) were calculated in contravention with the Building Fees Act of 1993. Calculations arrived at by the auditors amounted to Le249,700,579 as compared to the Le71,140,000 calculated by officers of the housing division. The variance, which was revenue lost to government totalled Le178,560,579. Details of this analysis are shown in Appendix 11.

The team also observed that the charge in the Building Fees Act 1993 in respect of a boundary wall fence from 8 town lots and beyond was fixed at Le35,000. In addition, the following structures were not included or categorised in the Act and hence no policy to guide their calculations:

- Churches
- Mosques
- Schools
- Hospitals
- Mixed development
- Building with more than one storey
- Estates

It was further noted that assessment of building fees on the above-mentioned categories were either charged on a residential or commercial basis as determined by the building inspector. This may have led to over or underestimation of building fees assessment, and a risk of loss of revenue to government.

### **Recommendation**

The Director of Housing and Planning should ensure that explanations together with relevant documentary evidence are made available to the ASSL on why the calculations made for building permits were incorrect, otherwise, the variance of Le178,560,579 should be recovered and paid to the NRA within 15 days upon receipt of this report. In addition, appropriate procedures and financial controls should be implemented to enable the housing division to demonstrate that calculations for building permits are accurate and complete. The need for the revision of the Building Fees Act of 1993 should also be taken into consideration. This should include charges for structures such as churches, mosques, schools and hospitals.

### **3.4.3 Building Permits Issued Not Recorded in the NRA's Cashbook**

Section 51 (1) of the Public Financial Management Act, 2016 states that; “every person who collects, receives, or has a custody of, any public money shall promptly deposit it into a bank account in such manner and within such period as prescribed by the Accountant General, and a person who is not authorised by a head of a budgetary agency to do so may not collect, receive, or have a custody of, any public money”.

As part of our audit engagement, we compared the housing division's building permit register to the NRA cash book to confirm whether payments were made for building permits issued. We noted that 271 building permits issued as per the housing division's register were not recorded in the NRA cashbook. A variance of Le65,470,000 was noted in the NRA cashbook. This could mean that building permits amounting to the same were issued by the housing division for which payments were not made to the NRA. In a review of minutes of a divisional meeting held on 26th October 2017, the issuance of “fake permits” was brought up by the CBI in which staff members alluded that, it was as a result of the cumbersome calculation process and lack of internal controls. This may have led to the loss of government much needed revenue. The details of building permits issued by the housing division not recorded in the NRA cashbook are shown in Appendix 12.

#### **Recommendation**

The Director of Housing and Planning should ensure that explanations together with relevant documentary evidence for the variance between the housing division's register and the NRA cashbook are provided to the ASSL; otherwise, the variance of Le65,470,000 should be recovered and paid to the NRA within 15 days upon receipt of this report. In addition, regular reconciliations should be done between the housing division and the NRA, and follow-up action taken on the reconciling items.

### **3.4.4 Provincial Quarterly Returns Not Submitted to Head Office**

Provincial regions are required to submit quarterly returns of revenue generated to the Director of Housing and Planning at the head office in Freetown. However, a review of documents submitted for inspection revealed that quarterly reports in the southern region were not submitted to head office for the period between 2015 and 2018. In an interview with the Senior Housing Officer in-charge of the southern region, it was mentioned that quarterly returns in respect of the above mentioned years were not traced as he was not in charge during those years. He however noted that printing the quarterly returns may have been a challenge as the division did not have printers, photocopiers and A4 papers to carry out printing. This was also the case in the northern region where quarterly returns of revenue generated were not submitted to the Director of Housing and Planning at the head office in Freetown. There were no reasons for such a situation.

In the event where quarterly returns were not sent to the head office, it was a challenge for the auditors to ascertain the revenue that had been generated in various regions regarding building permit fees. Furthermore, it was impossible to carry out trend analysis on fluctuations in revenue in various quarters to make impactful recommendations on how to generate more revenue.

#### **Recommendation**

The Director of Housing and Planning should ensure that quarterly returns are submitted by the regional offices to headquarters on a timely basis. This will promote proper accountability and



transparency and enable the division to oversee the activities of the regional offices on a regular basis.

### **3.4.5 Issuance of Building Permits Within the Required Period**

According to the Service Charter, building permits should be issued within twelve (12) days. Part III (16) of the FIA, 1961 states; “within one month after receiving a notice of intention to erect a new building, the Minister of Lands, Housing, and the Environment may either:

- If he is of the opinion that the plan and description of the proposed building comply in all respects with the provisions of this ordinance, signify his approval thereof by issuing a permit in writing.
- If he is of the opinion that the plan and description of the proposed building fails to comply with any of the provisions of this ordinance, signify his disapproval thereof by issuing a notice to the applicant pointing out in what respects the plan or description fails to comply with the said provisions”.

### **Headquarters**

Analysis of 174 building permit files submitted indicated that 48% of approved applications exceeded the required 12 days processing period. The reasons attributed to the issuance beyond the required number of days were mainly as a result of late site inspections and delays on the side of intended applicants in paying NRA fees.

In an interview with the CBI, we noted that the issue of late inspection stemmed from the fact that limited number of staff members were deployed for field inspections and monitoring. We also noted from him that the lack of measuring tools and logistics such as vehicles and motorbikes were having a negative impact on the work of the housing division. According to him, because of these inadequacies, inspection and monitoring could not be accomplished in meeting the required processing time period.

A review of NoI forms (a document registering the builder’s intention to the CBI prior to putting up a structure) revealed that these notices were not properly completed as the dates of applications were not stated to indicate when the building permit processes commenced. In the absence of the NoI forms, there is a risk that the dates inscribed on the building permit forms were incorrect and were inscribed to fit the 12 days cycle.

It was noted that the building permit forms on many occasions were not signed and dated by applicants. This situation raised doubts as to whether applicants were issued building permits before commencement of construction.

It was further noted that the building permits forms were not authenticated with sealed signs or serial numbers. This posed a threat of forms issued by unauthorised staff of the division who may have access to stamps and copies of building permit forms.

## **Recommendation**

The Director of Housing and Planning should ensure the following:

1. Documents presented for authentication should be thoroughly inspected so that all uncompleted forms are identified and rectified before approval is made.
2. Proper communication should exist with builders so that their building permit forms are signed and dated prior to commencement of putting up structures. This will inform builders of their commitment in the building process and the consequences of deviations.
3. The building permit forms should be serially numbered and sealed with a unique logo to enhance the security of the forms as urgently as possible.
4. Resources such as manpower and logistics should be prioritised to enhance the activities in the issuance of building permits. In addition, responsibilities performed by staff members should be properly supervised and monitored so that the required processing time of obtaining building permit is achieved.

## **Northern Region**

It was observed from a total of 211 building permit files that 171 files had issues of incomplete NoI forms. The names of applicants, dates of applications, etc were not completed on the forms. As a result, the auditors were unable to determine the processing turnaround time for those applications. It was also observed that applicants made late payments for building permits into the NRA accounts after payment advice had been issued to them. According to the procedures for obtaining building permits, it takes a working day for payments to be made to the NRA after payment advice is issued to the applicant. However, Appendix 13 shows series of long delays in this process which subsequently affected the turnaround processing time of 12 days.

It was further noted that site inspections were delayed (dates in which building inspectors were requested to carry out inspections and dates the inspections took place) as shown in Appendix 14. There were also instances wherein instructions were given for site inspections to be carried out, yet those inspections never occurred. According to the officer-in-charge, those instances were as a result of lack of logistics which he said, was yet to be resolved by the authorities.

## **Southern Region**

A review of the NoI forms revealed that the forms were not completed as the date columns were left blank thus making it impossible for the auditors to ascertain the 12 days processing period. In an interview with the officer-in-charge, he mentioned that they have not been provided with the necessary resources like, A4 papers, printers, photocopiers, computers and other needed logistics to enhance the process. According to him, personal funds were utilised to produce NoI forms that were available in some of the files. It was also noted that building permit forms were not authenticated with sealed signs or serial numbers which posed a risk of building permit forms issued by other staff members who may have had access to stamps and copies of building permit forms.

## **Recommendation**

1. The Director of Housing and Planning should ensure the following:
  - Stakeholders and citizens in the regions should be sensitised on the process of obtaining building permits so that they are aware of their roles and responsibilities.
  - Resources such as manpower and logistics should be prioritised to enhance the activities in the issuance of building permits.
2. The officers-in-charge of the regional offices should ensure that NoI forms are completed prior to the commencement of the building permit process. This will enhance the turnaround time of obtaining building permits.

## **4 CONCLUSION**

This Chapter concludes against the audit objective. It reflects our explanations and views based on analysis and findings supported by audit evidence as presented in the previous Chapter.

The Housing Division plays a key role in the process of achieving a planned city or community through ensuring that all building plans comply with local/international standards for land use, zoning, and construction. Even though such a division was established for the purpose of overseeing building activities, it has been faced with numerous challenges in achieving its goals. This is reflected in the current unplanned state of the city and the provincial towns where houses are being erected in restricted and disaster-prone areas. The division has struggled to mete out penalties on building defaulters as a result of the insignificant charges enshrined in the legislature and the lack of collaborative support from other stakeholders, and most importantly lack of logistics and manpower to enhance follow ups on defaulters. These shortfalls are even worse in the provinces where the average number of staff members in a regional unit is three.

The following are specific conclusions on the identified problems that have derailed the process of obtaining building permits:

- Much effort has not been devoted by the housing division in sensitising citizens on the issuance of building permits, and monitoring of building activities before, during and after construction of projects. Moreover, the process of obtaining building permits which has been absent in most of the operational areas in the north and southern regions (Pujehun, Moyamba, Bonthe, Tonkolili, Koinadugu, Kambia, Karene and Falaba districts) are yet to be addressed by the housing division.
- Calculation of building fees were mostly in contravention with the guiding Building Fees Act of 1993. There were also instances in which building permits issued were not recorded in the cashbook of the NRA. These anomalies, which are still challenges in the housing division, have resulted in the loss of government's much needed revenue.
- Most of the building permits issued for the period under review exceeded the required processing time period of 12 days. The inadequate number of staff members deployed to carry out site inspections, lack of basic equipment and logistics, and delays caused by applicants in making payments to the NRA have been observed as the challenging issues in this regard.
- The lack of logistics and manpower has not only caused late site inspections and non-monitoring of building sites but also created a situation in which applicants fund the process of obtaining building permits, which consequently undermines the entire process and the independence of the inspectors.
- Training of staff of the housing division has not been conducted for the past decade. This may not only result to poor performance, but also prevent staff from tackling emerging issues relating to land and building matters.
- There is urgent need for the legislative frameworks (Freetown Improvement Act of 1960 amended in 1961, Building Fee Act, 1993, Town and Country Planning Act, Cap 81 of 1946

which was reviewed in 2001) to be reviewed as they do not address the prevailing socio-economic changes in the areas of impact, coverage and penalties.

The issues identified have been mainly hinged on the lack of resources. To enhance the activities of the division, the Director of Housing and Planning should seek the attention of other stakeholders in ensuring that the basic and relevant resources in terms of logistics, manpower, etc are prioritised. The Minister of Lands, Housing and the Environment and the Director of Housing should endeavour to liaise with the LOD to facilitate the approval of the draft NBC. In addition, a review of the Building Fees Act of 1993 should be considered in order to address the challenges surrounding building fees.

## **APPENDICES**

### **APPENDIX 1**

#### **LIST OF DOCUMENTS REVIEWED**

<b>Document</b>	<b>Reason</b>
564 Permit Application files	To assess building permit procedure from submission beginning to the end (?) of the process
Employee files	To ascertain employees' qualifications, relevant trainings attended, promotions and annual appraisal
Field Inspection Reports	To verify if field report was done, when and how it was done to aid the assessment and issuance of building permits within time and in accordance with the required regulations.
Monitoring and inspection report	To verify routing inspection by building inspectors to determine defaulters and construction works are done in line with the regulations
Invitation forms, unauthorised construction forms, and notices to stop work.	To ascertain how and when monitoring is done, how are people complying with the various notices from the housing division and what actions the division takes for non-compliance
Minutes of meetings	To obtain up-to-date information about the division and in also helping to track progress of the division
Quarterly provincial returns	To assess how much is generated from various regions and how many new constructions obtain building permits before commencement.
Freetown Improvement Act 1961	To assess how the housing division, carry out assessment and issuance of building permit and how monitoring/inspection should be carried out.
Building Fee Act 1993	To assess how building fees and payment of permit fees are determined.
International Building Code 2015	To assess best practice and benchmark, FIA against the IBC 2015
The Housing Division Status Report-2017	To obtain up-to-date information about the division in terms of challenges and successes.

Source: ASSL's work

## **APPENDIX 2**

### **LIST OF PERSONNEL INTERVIEWED**

<b>Institution</b>	<b>Rank</b>	<b>Reason</b>
MLHE – Freetown	Director of Housing	To obtain insights about his role as the Director of Housing and how the housing division processes building permits.
MLHE – Freetown	Chief Building Inspector	To gain further understanding of her role in ensuring that repairs, erections and modification of buildings are undertaken in accordance with the FIA and various building regulations as well as the identification and actions taken regarding breaches of relevant acts and regulations.
MLHE – Freetown	Senior Building Inspector	To understand their roles in monitoring and processing of building permit applications and conduction of routine inspections.
MLHE – Freetown	Director of Environment	To ascertain the collaborative roles with the Housing Division. To verify building sites in swamps, hilltops and protected areas and ensuring that permits requiring EPA license are brought to the notice of the Director of Housing.
MLHE – Freetown	Director of Surveys and Lands	To ascertain information on their collaborative efforts in the signing of survey plans or helping to resolve land disputes.
MLHE – Southern Region (Bo)	Officer-in-Charge of the Division	To gain an understanding of his roles in ensuring that the repairs, erections and modification of buildings are undertaken in accordance with the FIA and various building regulations, as well as the identification of and actions taken regarding breaches of relevant acts and regulations.
MLHE – Northern Region (Makeni)	Officer-in-Charge of the Division	To gain an understanding of his roles in ensuring that the repairs, erections and modification of buildings are undertaken in accordance with the FIA and various building regulations, as well as the identification of and actions taken regarding breaches of relevant acts and regulations.

Source: ASSL's Audit File



### **APPENDIX 3**

#### **PERCENTAGE DISTRIBUTION OF HOUSES BY DISTRICT**

District	Percentage Distribution of Houses
Kailahun	6.6
Kenema	8.1
Kono	7.1
Bombali	8.9
Kambia	4.7
Koinadugu	5.2
Port Loko	8.7
Tonkolili	6.8
Bo	8.6
Bonthe	3.4
Moyamba	6.7
Pujehun	4.0
Western Area Rural	7.9
Western Area Urban	13.3
<b>Total</b>	<b>100</b>

**Source:** Statistics Sierra Leone's Thematic Report on Housing and Population Census 2015

### **APPENDIX 4**

#### **NUMBER OF BUILDING PROJECTS IN THE VARIOUS REGIONS**

Region	Number of Houses	% Distribution of Houses
North	272,482	34
South	184,326	23
East	176,312	22
West	168,297	21
<b>Total</b>	<b>801,417</b>	

**Source:** Statistics Sierra Leone's Thematic Report on Housing and Population Census 2015

## **APPENDIX 5**

### **LIST OF OFFICES AND THEIR LOCATIONS**

Region	Office
Western Area Rural and Urban	Freetown (Head Office)
North	Makeni (Bombali District)
North	Lungi (Port Loko District)
South	Bo (Bo District)
East	Kenema (Kenema District)
East	Koidu (Kono District)

Source: ASSL's Interview and Physical Inspection Notes

## **APPENDIX 6**

### **NUMBER OF BUILDING PROJECTS VISITED AT RANDOM**

Region	District	Number of Houses
Western Area Rural & Urban	Freetown	50
Southern Region	Bo	20
Northern Region	Bombali	25
<b>Total</b>		<b>95</b>

Source: ASSL's Analysis

## **APPENDIX 7**

### **NUMBER OF FILES REVIEWED IN THE SAMPLED OFFICES**

Region	District	Number of Files
Western Area Rural & Urban	Freetown	174
Southern Region	Bo	211
Northern Region	Bombali	179
<b>Total</b>		<b>564</b>

Source: ASSL's Analysis

## APPENDIX 8

### ASSESSMENT CRITERIA FOR THE AUDIT

Sub Question	Source	Description of relevant aspects
Do buildings in Sierra Leone have the required building permits?	Section 10 of the Freetown Improvement Act (FIA), 1961  Section 14 of the FIA, 1961	Every new building shall be constructed in accordance with the provisions of this ordinance and of any rules made thereunder  Before the erection of a new building is commenced, the person or builder intending to erect the same shall give to the Director of Public Works a notice in writing of such intention.
Does the housing division carry out assessments for the payment of building fees before a building permit is issued?	Building Fees Act 1993  Section 51 (1) PFM Act 2016	<b>See Appendix 9-</b> Charges for building projects.  Public Financial Management Act, 2016 states that; ‘every person who collects, receives, or has a custody of, any public money shall promptly deposit it into a bank account in such manner and within such period as prescribed by the Accountant General, and a person who is not authorised by a head of a budgetary agency to do so may not collect, receive, or have a custody of, any public money’
Does the housing division issue building permits within the required period?	Section 16 (1) of the FIA, 1961  Service Charter	Within one month after receiving a notice of intention to erect a new building, the Minister of Lands, Housing and the Environment may either: If he is of the opinion that the plan and description of the proposed building comply in all respects with the provisions of this ordinance, signify his approval thereof by issuing a permit in writing. If he is of the opinion that the plan and description of the proposed building fails to comply with any of the provisions of this ordinance, signify his disapproval thereof by issuing a notice to the applicant pointing out in what respects the plan or description fails to comply with the said provisions.  Process of acquiring building permits within 12 days as indicated in Figure1.
Does the housing division inspect building sites before the issuance of building permits?	International Building Code 2015	International Building Code 2015, section K110.2 - General preliminary inspection: “Before issuing a permit, the building official is authorised to examine or cause to be examined buildings, structures and sites for which an application has been filed”.  According to International Building Code 2015, section K110.1 -General (page 10): “Construction or work for which a permit is required shall be subject to inspection

Sub Question	Source	Description of relevant aspects
		by the building official and such construction or work shall remain accessible and exposed for inspection purposed until approved”.
Do the inspectors within the housing division possess the required skills and knowledge to carry out monitoring and inspection?	<p>International Building Code 2015</p> <p>Ministry of Lands, Housing and the Environment- Job Description</p>	<p>International Building Code 2015, section K110.2 - General preliminary inspection: “Before issuing a permit, the building official is authorised to examine or cause to be examined buildings; structures and sites for which an application has been filed”.</p> <p>According to International Building Code 2015, section K110.1 -General (page 10): “Construction or work for which a permit is required shall be subject to inspection by the building official and such construction or work shall remain accessible and exposed for inspection purposed until approved”.</p> <p>Section A101-103 on the Employee Qualification Page 621: “The building official shall have at least 10 years’ experience or equivalent as an architect, engineer, inspector, contractor or superintendent of construction. The building official should be certified as a building official through a recognised certification programme. The building official shall be appointed or hired by the applicable governing authority”.</p> <p>Chief Inspector: The building official can designate supervisors to administer the provisions of this code. Each supervisor shall have at least 10 years’ experience or equivalent as an architect, engineer, inspector, contractor or superintendent of construction. They shall be certified through a recognised certification programme for the appropriate trade.</p> <p><b>Inspector and Plans Examiner:</b> A person shall not be appointed or hired as inspector of construction or plans examiner who has not had at least 5 years’ experience as a contractor, engineer, architect, or as a superintendent, foreman or competent mechanic in charge of construction. The inspector or plans examiner shall be certified through a recognised certification programme for the appropriate trade.</p>

Sub Question	Source	Description of relevant aspects
Does the housing division monitor buildings or infrastructure to ensure that they are aligned with urban and rural plans?	The Service Charter of the Housing Division.	Where an applicant intends to start construction, a notice of commencement of construction is filed to the CBI to inspect the foundation stage i.e. the first day of the construction process and plan for relevant visits to the construction site. A report of visit is then filed for each routine site inspection at different stages of the construction from commencement to completion. Thereafter, inspection is done to check if essential services have been installed upon completion of the building. The applicant will file a notice of completion with the MLHE for final inspection upon completion of the building.
Are the existing legislations effective (in terms of impact, coverage and penalties) in regulating the activities relating to building permits?	Annex A of the International Building Code 2015	<p>IBC Page IX: The International Building Code is a model code that provides minimum requirements to safeguard the public health, safety and general welfare of the occupants of new and existing buildings and structures. The IBC addresses structural strength, means of egress, sanitation, adequate lighting and ventilation, accessibility, energy conservation and life safety regarding new and existing buildings, facilities and systems. The codes are promulgated on a 3-year cycle to allow for new construction methods and technologies to be incorporated into the codes. Alternative materials, designs and methods not specifically addressed in the code can be approved by the code official where the proposed materials, designs or methods comply with the intent of the provisions of the code.</p> <p>Procedures for obtaining building permits, when an applicant submits his/her application backed by the necessary supporting documents, the housing division instructs the Building Inspector and Area Supervisor to accompany the applicant to do site inspection to help verify plot location. After the site verification exercise, a review is carried out on the applicant's proposal and advice either on further steps to be taken by the applicant to obtain the building permit or to turn down the applicant's proposal.</p>

Source: Rules and regulations guiding the assessment and issuance of building permit

**APPENDIX 9**  
**CHARGES FOR BUILDING PROJECTS**

Type of Structure	New Development (Le)	Repair or Improvement (Le)	Renewal (Le)
<b>Residential Building</b>			
Category A	50,000.00	25,000.00	20,000.00
Category B	10,000.00	5,000.00	2,000.00
Category C	100,000.00	40,000.00	30,000.00
Category D	50,000.00	30,000.00	20,000.00
<b>Office, Hotels, Restaurants, Clubs</b>			
Category A	200,000.00	150,000.00	120,000.00
Category B	30,000.00	20,000.00	15,000.00
Category C	300,000.00	200,000.00	160,000.00
Category D	200,000.00	150,000.00	100,000.00
<b>Industrial</b>			
Category A	500,000.00	400,000.00	300,000.00
Category B	100,000.00	80,000.00	60,000.00
Category C	1,000,000.00	600,000.00	500,000.00
Category D	500,000.00	350,000.00	250,000.00
<b>Commercial Building (Retailing)</b>			
Category A	150,000.00	100,000.00	80,000.00
Category B	25,000.00	15,000.00	10,000.00
Category C	250,000.00	150,000.00	120,000.00
Category D	100,000.00	60,000.00	40,000.00
<b>Warehouse (Wholesale)</b>			
Category A	250,000.00	200,000.00	150,000.00
Category B	40,000.00	30,000.00	25,000.00
Category C	350,000.00	300,000.00	250,000.00
Category D	250,000.00	200,000.00	150,000.00
<b>Boundary Wall Fence</b>			
Fencing up to two town lots	10,000.00	6,000.00	5,000.00
Fencing above two town lots up to five town lots	15,000.00	10,000.00	8,000.00
Fencing of five town lots up to eight town lots	25,000.00	15,000.00	12,000.00
Fencing above eight town lots	35,000.00	-	-

Source: Building Fees Act 1993

**Note**

**Category A:** Not exceeding two thousand square feet

**Category B:** Each additional one thousand square feet or a fraction thereof above two thousand square feet up to five thousand square feet.

**Category C:** Above five thousand square feet but not exceeding six thousand square feet

**Category D:** Each additional one thousand square feet or a fraction thereof over six thousand square feet.

## APPENDIX 10

### COMPARATIVE ANALYSIS BETWEEN PROPOSED AND ACTUAL MANPOWER

Year	(Number in Post)	Number of Vacancies	Total Establishment
2015	Not Provided	Not Provided	Not Provided
2016	Not Provided	Not Provided	Not Provided
2017 (Note 1)	35	30	65
2018 (Note 2)	35	81	116

Source: Housing Division's Manpower Budget

#### NOTE 1- MANPOWER BUDGET 2017

No.	Post	Grade	Current EST	Add EST	Proposed EST (Current + Add EST)	Number in Post	Number of Vacancies
1	Director of Housing	11	0	1	1	0	1
2	Deputy Director of Housing	10	0	1	1	0	1
3	Assistant Director of Housing	9	0	1	1	0	1
4	Senior Housing Officer	8	1	4	5	1	4
5	Housing Officer	7	0	4	4	0	4
6	Chief Building Inspector	6	0	4	4	0	4
7	Senior Building Inspector	5	4	1	5	4	1
8	Building Inspector Grade I	3	2	12	14	2	12
9	Building Inspector Grade II	2	12	2	14	12	2
10	Building Inspector Grade III	1	16	0	16	16	0
<b>Total</b>			<b>35</b>	<b>30</b>	<b>65</b>	<b>35</b>	<b>30</b>

#### NOTE 2- MANPOWER BUDGET 2018

No.	Post	Grade	Current Est	Number in Post	Number of Vacancies
1	Director Housing	11	1	1	0
2	Principal Housing Officer	9	1	0	1
3	Senior Housing Officer	8	1	1	0
4	Housing Officer	7	1	0	1
5	Chief Building Inspector	6	1	1	0
6	Senior Building Inspector	5	5	4	1
7	Assistant Senior Building Inspector	4	4	0	4
8	Building Inspector Grade 1	3	26	1	25
9	Building Inspector Grade 11	2	26	12	14
10	Building Inspector Grade 111	2	50	15	35
<b>Total</b>			<b>116</b>	<b>35</b>	<b>81</b>



# APPENDIX 11

## FEES CALCULATED IN CONTRAVENTION WITH THE BUILDING FEES ACT

No.	Year	Building Permit Number	Area	Categories and Type of Project	Square Feet	Auditee's Computation (Le)	Auditor's Computation (Le)	Outstanding Balance (Le)
1	2017	GF/BW09/2017/EZ2	Queen Elizabeth Road Kissy Dockyard, Freetown	Warehouse; storage facilities and boundary, wall fence (Based on request from applicant)	510,208.56 sq. ft.) Warehouse and other storage facilities	1,100,000	3,727,863	2,627,863
2	2016	GF/CM34/2016/EZ1	6 and 8 Blackhall Road, Freetown	Commercial/Industrial; workshop, office, Locker room, initial in 2016	Workshop building- 10,000sq. Ft Office Building- 17,000 sq. ft. Locker Room- 3,000 sq. ft.	5,110,000	5,850,000	740,000
3	2018	GF/CM34/2018/EZ1	7 and 8 Blackhall Road, Freetown	Renewal of Commercial/Industrial; workshop, office, Locker room	Workshop building- 10,000sq. Ft Office Building- 17,000 sq. ft. Locker Room- 3,000 sq. ft.	2,550,000	3,010,000	460,000

No.	Year	Building Permit Number	Area	Categories and Type of Project	Square Feet	Auditee's Computation (Le)	Auditor's Computation (Le)	Outstanding Balance (Le)
4	2018	GF/CM46/2017/WZ5	Off Regent Road Babadorie-Regent	Commercial & Dwelling House	11,200.00	375,000	850,000	475,000
5	2016	GF/CM41/2016/WZ8	Spur Road	Hotel Building; boundary wall fence, generator house and ancillaries	592,234.00	19,150,000	117,546,800	98,396,800
6	2018	GF/CM41/2018/WZ8	Spur Road	Renewal- Hotel Building; boundary wall fence, generator house and ancillaries	592,234.00	28,725,000	58,623,400	29,898,400
7	2018	GF/CM08/2018/EZ2	Kissy Terminal-Kissy	Tunnel Construction (Industrial)	13,000.00	1,000,000	4,723,500	3,723,500
8	2018	GF/RS144/2018/USIII	Off Regent Road Hill Top-Hill Station Freetown	Residential---Renewal	8,832.00	500,000	866,400	366,400
9	2018	GF/CM/01/2017/WZ6	Off New Freetown Waterloo Road Hastings	Industrial (Gold Refinery Office) and Wall Fence	48,360.00	11,300,000	22,180,000	10,880,000

No.	Year	Building Permit Number	Area	Categories and Type of Project	Square Feet	Auditee's Computation (Le)	Auditor's Computation (Le)	Outstanding Balance (Le)
10	2018	GF/RS96/2017/WZ5	Off Regent Grafton Road, Mongegba Freetown	Renewal -Commercial School Building	218,997.9 Sq. ft. (5.275 Acres)	90,000	8,639,916	8,549,916
11	2016	GF/RS96/2017/WZ5	Off Regent Grafton Road, Mongegba Freetown	Commercial School Building	218,997.9 Sq. ft. (5.275 Acres)	90,000	21,499,700	21,409,700
12	2018	GF/CH01/2018/WZ1	Fraser Street Murray Town	Church Building & Wall Fence	26,331.00	1,150,000	2,183,000	1,033,000
Amount						<u>71,140,000</u>	<u>249,700,579</u>	<u>178,560,579</u>

## APPENDIX 12

### ISSUED BUILDING PERMITS/REVENUE NOT TRACED IN NRA'S CASH BOOK

2016					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000s ft each below 5000s ft	Above 5000sft	Additional 1000sft Above 6000
25th Aug. 2016	GF/SCH 01/2016/EZ9	Wellington Muslim Association	School Building	Masiaka Waterloo	50,000	10,000	100,000	50,000
14th Nov. 2016	GF/SCH 05/2016/EZ9	Mr Abubakkar Carew	School Building	Robin Street Waterloo	50,000	10,000	100,000	50,000
	GF/CH 02/2016/EZ6	Watch Tower Bible Track Society	Church Building	Kossoh Town	50,000	10,000	100,000	50,000
	GF/RS 13/2016/WZ8	Mr Godfrey Archer	Dwelling and Fence	Gwent High, Wilberforce	50,000	10,000	100,000	50,000
	GF/RS 14/2016/WZ8	Mr Lamin Tucker	Dwelling	Off Spur Loop, Wilberforce	50,000	10,000	100,000	50,000
	GF/RS 25/2016/WZ9	Mr Abdulai Fofana	Dwelling	Adonkia	50,000	10,000	100,000	50,000
	GF/RS 39/2016/CZ	Mr Prince B. Gibson	Dwelling	Temple Square, Leicester	50,000	10,000	100,000	50,000
	GF/RS 40/2016/WZ9	Mr Solomon Tucker	Dwelling	Adonkia	50,000	10,000	100,000	50,000
	GF/RS 42/2016/WZ9	Mrs Isatu Tucker	Dwelling and shop	Goderich	50,000	10,000	100,000	50,000
	GF/RS 64/2016/CZ	Mrs Philipa Grant	Dwelling	New London, Leicester Village	50,000	10,000	100,000	50,000
	GF/RS 65/2016/WZ2	Mr Yayah Turay	Dwelling	Malama Lumley	50,000	10,000	100,000	50,000
	GF/RS 81/2016/WZ7	Miss Clara Ukut	Dwelling	26 Railway Line Tengbeh Town	50,000	10,000	100,000	50,000
	GF/RS 86/2016/WZ9	Daniel Robert	Dwelling	Old SLBS, Goderich	50,000	10,000	100,000	50,000

2016					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000s ft each below 5000s ft	Above 5000sft	Additional 1000sft Above 6000
	GF/RS109/2016/WZ5	Mr Mohamed Wurie	Dwelling and Fence	Gloucester Road Regent	50,000	10,000	100,000	50,000
	GF/RS 120/2016/WZ9	Mr Yayah Sesay	Dwelling	Adonkia	50,000	10,000	100,000	50,000
	GF/RS 124/2016/WZ12	Ahaji Sorie Kanu	Dwelling	Goderich	50,000	10,000	100,000	50,000
	GF/RS 127/2016/WZ13	Mr Kelvin Sawyerr	Dwelling	Angola Town	50,000	10,000	100,000	50,000
17th Mar. 2016	GF/RS 141/2016/WZ7	Dr Mohamed Bah	Dwelling	George Brook	50,000	10,000	100,000	50,000
22nd Mar. 2016	GF/RS 143/2016/WZ12	Matilada Kamara	Dwelling and Fence	Dizen Town Lakka	50,000	10,000	100,000	50,000
	GF/RS 144/2016/WZ13	Madam Olivia Decker	Dwelling	False Cape Garden Goderich	50,000	10,000	100,000	50,000
	GF/RS 149/2016/WZ13	Mr Ahmed Lavalie	Dwelling	Angola Town	50,000	10,000	100,000	50,000
	GF/RS 159/2016/WZ1	Madam Marian Monjama	Dwelling	Bintumani Aberdeen	50,000	10,000	100,000	50,000
	GF/RS 160/2016/WZ2	Miss Zainab Kamara	Dwelling	Malama Lumley	50,000	10,000	100,000	50,000
	GF/RS 161/2016/CZ	Mr Eino Korkiakoski	Dwelling	Leicester Road	50,000	10,000	100,000	50,000
	GF/RS 167/2016/WZ7	Mr Chernor Bah	Dwelling	George Brook	50,000	10,000	100,000	50,000
	GF/RS 169/2016/WZ13	Mr Prince Cuffey	Dwelling	No 2 River	50,000	10,000	100,000	50,000
	GF/RS 173/2016/WZ13	The Christian Brother West Africa District	Dwelling	Hamilton	50,000	10,000	100,000	50,000

2016					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000s ft each below 5000s ft	Above 5000sft	Additional 1000sft Above 6000
	GF/RS 184/2016/WZ2	Mr Issa Kamara	Dwelling and Fence	Malama Lumley	50,000	10,000	100,000	50,000
	GF/RS 190/2016/WZ13	Mr Ibrahim Bah	Dwelling	Hamilton	50,000	10,000	100,000	50,000
	GF/RS 194/2016/WZ12	Abibatu Barrie	Dwelling	Juba Hill	50,000	10,000	100,000	50,000
	GF/RS 199/2016/WZ7	Alicious Salifu	Dwelling	Pratt Street, New England	50,000	10,000	100,000	50,000
	GF/RS 200/2016/WZ9	Ahaji S Tarawally	Dwelling	Majay Town, Goderich	50,000	10,000	100,000	50,000
	GF/RS 201/2016/WZ9	Ibrahim Kallay	Dwelling	Angola Town	50,000	10,000	100,000	50,000
	GF/RS 221/2016/CZ	Hassanatu Jalloh	Dwelling	Kingharman Road	50,000	10,000	100,000	50,000
	GF/RS 227/2016/WZ	Edmund Issac Frazer-Bedford	Dwelling	Murray Town	50,000	10,000	100,000	50,000
	GF/RS 237/2016/WZ10	Madam Sia Rebecca Ngandi	Dwelling	Grey Bush Plot 4	50,000	10,000	100,000	50,000
	GF/RS 238/2016/WZ13	Miss Viola Irene-Lewis	Dwelling	Sussex	50,000	10,000	100,000	50,000
	GF/RS 239/2016/WZ9	Sidie Yayah Tunis	Dwelling	Old SLBS, Goderich	50,000	10,000	100,000	50,000
	GF/RS 247/2016/WZ2	Isata Mildfred Kamara	Dwelling	Kamayama Lumley	50,000	10,000	100,000	50,000
	GF/RS 249/2016/WZ1	Miss Grace Angela Mahdi	Dwelling	Sussex	50,000	10,000	100,000	50,000
	GF/RS 250/2016/WZ12	Miss Fatmata Koroma	Dwelling	Juba Hill	50,000	10,000	100,000	50,000

2016					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000s ft each below 5000s ft	Above 5000sft	Additional 1000sft Above 6000
	GF/RS 251/2016/WZ1	Mr Sadiq Kapuwa	Dwelling	Thompson Bay Wilkinson Road	50,000	10,000	100,000	50,000
24th Aug. 2016	GF/RS 293/2016/WZ9	Mariatu Kanu	Dwelling and Fence	Baoma Village, Goderich	50,000	10,000	100,000	50,000
	GF/RS 299/2016/WZ5	Chief Allieu Muctarru	Dwelling	Upper Leicester Peak, Hill Station	50,000	10,000	100,000	50,000
	GF/RS 303/2016/WZ4	Alex Roberts	Dwelling and Fence	Lumley	50,000	10,000	100,000	50,000
	GF/RS 304/2016/WZ13	Mr Bockari Kallon	Dwelling	Hamilton	50,000	10,000	100,000	50,000
	GF/RS 313/2016/WZ5	Miss Issa Magid Sesay	Dwelling	Batta	50,000	10,000	100,000	50,000
	GF/RS 323/2016/WZ6	Mrs Rosa Lewally	Dwelling	Mongegba	50,000	10,000	100,000	50,000
	GF/RS 326/2016/WZ2	Mr Jacob Sahr Allieu	Dwelling	Freetown Road	50,000	10,000	100,000	50,000
	GF/RS 330/2016/WZ1	Mr Mohamed Kenan	Dwelling and Shop	Sir Samuel Lewis	50,000	10,000	100,000	50,000
	GF/RS 339/2016/WZ5	Doris Ekpo	Dwelling	Grafton Road Bathurst	50,000	10,000	100,000	50,000
	GF/RS 340/2016/WZ3	Marcus Johnson Wallace	Dwelling	Mongegba	50,000	10,000	100,000	50,000
	GF/RS 347/2016/CZ	Samuel Ayojadia	Dwelling and Shop	2 Campbell Street	50,000	10,000	100,000	50,000
	GF/RS 352/2016/WZ1	Morlai Conteh	Dwelling	Banana Water Lane, Murray Town	50,000	10,000	100,000	50,000
	GF/RS 361/2016/WZ10	Mr Raymond De Souza George	Dwelling	2 Macdonald Street, Freetown	50,000	10,000	100,000	50,000



2016					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000s ft each below 5000s ft	Above 5000sft	Additional 1000sft Above 6000
	GF/RS 362/2016/WZ3	Alko Pharmacy	Extension	Muti Store Building	50,000	10,000	100,000	50,000
	GF/RS 364/2016/CZ13	Mr Momodu Samura	Dwelling	Ballay Town	50,000	10,000	100,000	50,000
	GF/RS 365/2016/WZ13	Mr Issa Kamara	Dwelling	Beach Road, Lakka	50,000	10,000	100,000	50,000
	GF/RS 367/2016/WZ13	Mr Witson Yankuba	Dwelling	Adonkia	50,000	10,000	100,000	50,000
	GF/RS 379/2016/WZ1	Mr Alhassan Bah	Dwelling	Murray Town	50,000	10,000	100,000	50,000
	GF/RS 380/2016/WZ16	Mr Brian Turner	Dwelling	South Ridge, Hill Station	50,000	10,000	100,000	50,000
	GF/RS 382/2016/CZ	Regiana Ashley	Dwelling	37 Liverpool, Street	50,000	10,000	100,000	50,000
	GF/RS 383/2016/WZ13	Abdul Malikie	Dwelling	Mile 12	50,000	10,000	100,000	50,000
	GF/RS 384/2016/WZ14	Abdul Bangura	Dwelling	Wilberforce	50,000	10,000	100,000	50,000
	GF/RS 385/2016/WZ15	Mr Ibrahim Conteh	Dwelling and Fence	Hill Top, Regent	50,000	10,000	100,000	50,000
	GF/RS 388/2016/WZ16	Mr Kalla Kamara	Dwelling	Adonkia	50,000	10,000	100,000	50,000
	GF/RS 389/2016/WZ9	Mr Cripus Squire	Dwelling	Adonkia	50,000	10,000	100,000	50,000
	GF/RS 390/2016/WZ13	Mr Jonathan Williams	Dwelling	Kent Road	50,000	10,000	100,000	50,000
	GF/RS 393/2016/WZ9	Mr Ibrahim Brima Swaray	Dwelling	Marjay Town	50,000	10,000	100,000	50,000
	GF/RS 395/2016/WZ5	Jeffrey Macarthy	Dwelling	Forest Hill Station	50,000	10,000	100,000	50,000

2016					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000s ft each below 5000s ft	Above 5000sft	Additional 1000sft Above 6000
	GF/RS 396/2016/WZ13	Ronald Moore	Dwelling	Lakka	50,000	10,000	100,000	50,000
	GF/RS 407/2016/WZ1	Aroun Rashid Davies	Dwelling	15 Cape Road Aberdeen	50,000	10,000	100,000	50,000
	GF/RS 408/2016/CZ	Cecilia Robert	Dwelling	10 Ascension Town	50,000	10,000	100,000	50,000
	GF/RS 409/2016/WZ1	Mr F B Samura	Dwelling	Lumley Road	50,000	10,000	100,000	50,000
	GF/RS 410/2016/WZ	Dr B Jalloh	Dwelling	Kent Road	50,000	10,000	100,000	50,000
	GF/RS 412/2016/WZ8	Mr Victor Abraham Kargbo	Dwelling	Hillcut Road	50,000	10,000	100,000	50,000
	GF/RS 413/2016/WZ13	Mr Steven Kebbie	Dwelling and Fence	Lakka	50,000	10,000	100,000	50,000
	GF/RS 415/2016/WZ9	Mr Cobba Sesay	Dwelling	Adonkia	50,000	10,000	100,000	50,000
	GF/RS416/2016/WZ1	Madam Muriette	Dwelling	Juba Hill	50,000	10,000	100,000	50,000
	GF/RS 419/2016/WZ5	Dr Valeria John-Cole	Dwelling	Regent Road	50,000	10,000	100,000	50,000
Sub Total					<u>4,000,000</u>	<u>800,000</u>	<u>8,000,000</u>	<u>4,000,000</u>

2017					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000sft Each Below 5000sft	Above 5000sft	Each Additional 1000sft Above 6000
21st Aug. 2017	GF/RS 113/2017/EZ8	Mrs. Saffianutu Kargbo	Dwelling House		50,000	10,000	100,000	50,000
2017	GF/RS 118/2017/EZ1	Mr. Delisha Joyce Tower	Dwelling House	Lawson Lane, Mountain Cut	50,000	10,000	100,000	50,000
	GF/RS 119/2017/EZ6	Sheriff Tawarally	Dwelling House	Waterloo	50,000	10,000	100,000	50,000
	GF/RS 120/2017/EZ8	Mr Osman Bah	Dwelling House	Devil Hole	50,000	10,000	100,000	50,000
	GF/RS 129/2017/WZ3	Mr Abdulai Jalloh	Dwelling House	Waterloo	50,000	10,000	100,000	50,000
29th Sept. 2017	GF/RS 130/2017/EZ5	Zainab Lanley	Dwelling House	Allen Town	50,000	10,000	100,000	50,000
29th Sept. 2017	GF/RS 131/2017/EZ9	Mr Hassan Jalloh	Dwelling House	Waterloo	50,000	10,000	100,000	50,000
9th Oct. 2017	GF/RS 135/2017/EZ8	Alhaji Porah Kamara	Dwelling House	Rokel Village	50,000	10,000	100,000	50,000
	GF/RS 161/2017/EZ9	Mr Kai Pessima	Dwelling House	Waterloo	50,000	10,000	100,000	50,000
	GF/RS 166/2017/EZ4	Abdulai Bangura	Dwelling House	Waterloo	50,000	10,000	100,000	50,000
	GF/RS 176/2017/EZ6	Fatmatu Cole	Dwelling House and Fence	Grafton	50,000	10,000	100,000	50,000
	GF/RS 181/2017/EZ6	Josephine Gbessay	Dwelling	Hastings	50,000	10,000	100,000	50,000
	GF/RS 186/2017/EZ4	Mr Abu Dumbuya	Dwelling	Allen Town	50,000	10,000	100,000	50,000
	GF/RS 204/2017/EZ9	Mr Aiah Pessima	Dwelling and Boys Quarter	Waterloo	50,000	10,000	100,000	50,000
	GF/RS 206/2017/EZ7	Madam Bintu Kamara and Children	Dwelling House	4 Mill Street	50,000	10,000	100,000	50,000

2017					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000sft Each Below 5000sft	Above 5000sft	Each Additional 1000sft Above 6000
	GF/CM 35/2017/EZ9	Mr Ibrahim Jalloh	Commercial Shops and Stores Building	Allen Town	150,000	25,000	250,000	100,000
	GF/CM 37/2017/EZ1	Mr Rita Madeline Maculey	Commercial Building	Kissy Road	150,000	25,000	250,000	100,000
	GF/CM 40/2017/EZ2	Ali Al-Khecken	Commercial Building and Warehouse	Africanus Road Kissy				
	GF/CH 04/2017/CZ	St Augustine Church	Extension of Church	Dwarzark- Freetown				
	GF/SCH 04/2017/WZ13	Faith Liberation Ministries	School Building	Mama Beach	150,000	25,000	250,000	100,000
23rd Jan. 2017	GF/CM 01/2017/WZ13	Mohamed Jalloh	Commercial Beach House	Kent Road, Bureh Town	150,000	25,000	250,000	100,000
23rdd Feb. 2017	GF/CM 03/2017/CZ	Hectoria Emma Pyne Bailey	Commercial Shops and Stores Building	Wellington	150,000	25,000	250,000	100,000
	GF/CM 05/2017/WZ10	Hema Trading and Construction Company	Commercial Development and Dwelling House	Bolling Street	150,000	25,000	250,000	100,000
	GF/CM 18/2017/CZ	Mr Boubakarr Bah	Office and Commercial Building	Upper Brook Street	150,000	25,000	250,000	100,000
23rd May 2017	GF/CM 20/2017/WZ13	Mr Alhasane Barry	Commercial Building	Hamilton	150,000	25,000	250,000	100,000

2017					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000sft Each Below 5000sft	Above 5000sft	Each Additional 1000sft Above 6000
	GF/CM 42/2017/CZ	Mr and Mrs Reginald King	Commercial Building	Wellington	150,000	25,000	250,000	100,000
16th Aug. 2017	GF/CM 43/2017/CZ	Mr Joseph Kargbo	Shop, Offices and Dwelling	Circular Road	150,000	25,000	250,000	100,000
	GF/CM 44/2017/CZ	Miss Janet Anthony	Commercial Stores and Office	Dwarzark- Freetown	150,000	25,000	250,000	100,000
23rd Aug. 2017	GF/CM 45/2017/CZ	Ernest Cole	Commercial Development	Naibana Street-Freetown				
	GF/CM 48/2017/WZ13	Mr Edmond Aruna	Commercial Office	Sussex	150,000	25,000	250,000	100,000
9th Oc. 2017	GF/CM 55/2017/EZ1	Mr Eldread Egarton Olukutu Williams	Commercial Shops	Guard Street.	150,000	25,000	250,000	100,000
13th Dec. 2017	GF/CM 69/2017/WZ13	Mr & Mrs Alhasan Kondeh	Mixed Development	York Road	150,000	25,000	250,000	100,000
19th Dec. 2017	GF/CM 70/2017/CZ	Mrs Alima Koroma Leased	Commercial Stores	Kilsey Road-Freetown				
	GF/CM 72/2017/EZ6	Mr Alimamy Sankoh	Commercial Building	Hastings	150,000	25,000	250,000	100,000
	GF/CM 73/2017/WZ1	Akmed Ahmed Turay	Commercial Building	Lumley Beach Aberdeen	150,000	25,000	250,000	100,000
	GF/CM 74/2017/WZ2	Modu Haffner	Shops and Dwelling	Pademba Road				
23rd Jan. 2017	GF/RS 03/2017/WZ5	Elizabeth Sesay	Dwelling House	Signal Hill	50,000	10,000	100,000	50,000

2017					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000sft Each Below 5000sft	Above 5000sft	Each Additional 1000sft Above 6000
	GF/RS 06/2017/WZ2	Mr Juilus Khalilu	Shops, Dwelling and Boundary Wall	Lumley Freetown				
	GF/RS 08/2017/WZ8	Mr Alusine Samura	Dwelling	Spur Road Wilberforce	50,000	10,000	100,000	50,000
	GF/RS 08/2017/WZ5	Fatmatu Smith	Dwelling	Main Motor Road Regent	50,000	10,000	100,000	50,000
	GF/RS 12/2017/WZ13	Mr Ibrahim Daklara	Dwelling and Boundary Wall	Tokeh Beach	50,000	10,000	100,000	50,000
	GF/RS 18/2017/WZ9	Mr Sheriff Kamara	Dwelling House	Milton Margai College Road	50,000	10,000	100,000	50,000
	GF/RS 19/2017/WZ13	Madam Kumba Alice Momoh	Dwelling House	Sussex	50,000	10,000	100,000	50,000
	GF/RS 20/2017/CZ	Ms Juiletta Weyema	Dwelling House	Gloucester	50,000	10,000	100,000	50,000
	GF/RS 21/2017/CZ	Mr and Mrs Edric Pascho George	Dwelling House	Gloucester	50,000	10,000	100,000	50,000
	GF/RS 29/2017/WZ13	Mr. Ivan Johnson	Dwelling House	Ogoo Farm	50,000	10,000	100,000	50,000
	GF/RS 30/2017/WZ5	Mohamed Konteh	Dwelling and Boundary Wall	Masimbo-Regent	50,000	10,000	100,000	50,000
	GF/RS 31/2017/WZ13	Mr Joseph Samah	Dwelling House	Ogoo Farm	50,000	10,000	100,000	50,000
	GF/RS 44/2017/WZ10	Mrs Esther M Bangura	Dwelling House	Hamilton	50,000	10,000	100,000	50,000
	GF/RS 45/2017/WZ13	Mr Luseni-Kaisamba	Dwelling House	Hamilton	50,000	10,000	100,000	50,000

2017					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000sft Each Below 5000sft	Above 5000sft	Each Additional 1000sft Above 6000
	GF/RS 50/2017/WZ9	Dr. Lansana Cham	Dwelling House	Goderich Marjay Town	50,000	10,000	100,000	50,000
	GF/RS 51/2017/WZ5	Moufid Rashid	Dwelling House	Hill Station	50,000	10,000	100,000	50,000
	GF/RS 59/2017/WZ5	Ya Sama Koroma	Dwelling House	Babadorie Phase Ii	50,000	10,000	100,000	50,000
	GF/RS 70/2017/WZ1	Mr Alex Chebli	Dwelling House	Carlton Carew, Thompson Bay	50,000	10,000	100,000	50,000
	GF/RS 71/2017/WZ8	Mrs Doris Bundu	Dwelling House	Off Hillcut Road	50,000	10,000	100,000	50,000
	GF/RS 78/2017/WZ8	Rima Nemmou	Dwelling House	12 Spur Road Wilberforce	50,000	10,000	100,000	50,000
	GF/RS 79/2017/WZ13	James Fofanah	Dwelling House	Angola Town	50,000	10,000	100,000	50,000
	GF/RS 80/2017/WZ13	Mrs Fatmata Kamara	Dwelling House	Angola Town	50,000	10,000	100,000	50,000
	GF/RS 82/2017/WZ5	Mr Ibhamim Mambu	Dwelling House	South Ridge, Hill Station Plot 7	50,000	10,000	100,000	50,000
	GF/RS 83/2017/WZ13	Mr Adams Foday Banagura	Dwelling House	Angola Town	50,000	10,000	100,000	50,000
	GF/RS 85/2017/WZ5	Leticia Valeria Williams	Dwelling House	1 Charple Street Regent	50,000	10,000	100,000	50,000
	GF/RS 86/2017/WZ5	Hawanatu Luseri	Dwelling House	Regent	50,000	10,000	100,000	50,000
	GF/RS 87/2017/WZ9	Miata Kumba Sesay	Dwelling House	Ogoo Farm	50,000	10,000	100,000	50,000
	GF/RS 88/2017/WZ	Dr Ebun Streeter King	Dwelling House	Faudia Terrace Spur Loop	50,000	10,000	100,000	50,000
	GF/RS 95/2017/WZ13	Miss Rashidatu Deen	Dwelling House	Lakka Beach	50,000	10,000	100,000	50,000
	GF/RS 99/2017/WZ5	Mr Abu Bakka Bah	Dwelling House and Store	Hill Station	50,000	10,000	100,000	50,000
	GF/RS 100/2017/WZ5	Mr Mohamed Sheriff	Dwelling and Boundary Wall	Hamilton	50,000	10,000	100,000	50,000



2017					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000sft Each Below 5000sft	Above 5000sft	Each Additional 1000sft Above 6000
	GF/RS 110/2017/WZ5	Zainab A Blell	Dwelling and Boundary Wall	Bintumani Ring Road Aberdeen	50,000	10,000	100,000	50,000
	GF/RS 112/2017/WZ5	Hon. Alusine Kanneh	Dwelling House	Old SLBS Phase Two	50,000	10,000	100,000	50,000
	GF/RS 114/2017/WZ13	Mr Alhasan Bangura	Dwelling and Boundary Wall	Baw Baw	50,000	10,000	100,000	50,000
	GF/RS 142/2017/WZ5	Mr Emmanuel Faulkner	Dwelling House	Marimbo Water Road, Kaingo	50,000	10,000	100,000	50,000
	GF/RS 161/2017/WZ8	Madam Roselie Turay	Dwelling House	Spur Road Wilberforce	50,000	10,000	100,000	50,000
	GF/RS 181/2017/WZ5	Nyakeh Bassie Kangbai	Dwelling House	Plum Health, Hill Station Plot 301	50,000	10,000	100,000	50,000
	GF/RS 203/2017/WZ5	Mr Ishmael Bah	Dwelling House	Leicester Peak Road, Hill Station	50,000	10,000	100,000	50,000
	GF/RS 206/2017/WZ13	Mr Lamin Syl Kamara	Dwelling House	Adonkia	50,000	10,000	100,000	50,000
	GF/RS 208/2017/WZ13	Alhaji Alpha Bah	Dwelling House	Hamilton	50,000	10,000	100,000	50,000
	GF/RS 209/2017/WZ8	Mr David Es Johnson	Dwelling House	Regent Mongegba	50,000	10,000	100,000	50,000
	GF/RS 228/2017/WZ8	Hassan Tejan	Dwelling House	Adonkia	50,000	10,000	100,000	50,000
	GF/RS 250/2017/CZ	Mr R. Sam-Kpakra	Dwelling House	Gloucester	50,000	10,000	100,000	50,000
	GF/RS 251/2017/WZ9	Mr Adek Manasaray	Dwelling House	Angola Town	50,000	10,000	100,000	50,000
	GF/RS 255/2017/WZ5	Mr Cyril Hartwell-Bell	Dwelling House	Charlotte Village	50,000	10,000	100,000	50,000
	GF/RS 259/2017/WZ5	Mr Burhand Sesay	Dwelling House	Hill Station, Leicester Road	50,000	10,000	100,000	50,000
	GF/RS 318/2017/WZ9	Mr Mohamed Jalloh	Dwelling House	Goderich	50,000	10,000	100,000	50,000
	GF/RS 319/2017/WZ13	Mr Paul Harding	Dwelling House	Adonkia	50,000	10,000	100,000	50,000
	GF/RS 323/2017/WZ9	Emma Fatima Bengelh	Dwelling House	Adonkia	50,000	10,000	100,000	50,000

2017					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000sft Each Below 5000sft	Above 5000sft	Each Additional 1000sft Above 6000
	GF/RS 324/2017/WZ13	Mr Joseph Vandt	Dwelling House	Mambo	50,000	10,000	100,000	50,000
	GF/RS 338/2017/WZ13	Elham Daklala	Dwelling House	Hill Station	50,000	10,000	100,000	50,000
	GF/RS 341/2017/WZ13	Mr Abubakka Kebe	Dwelling House	Sussex	50,000	10,000	100,000	50,000
	GF/RS 359/2017/WZ13	Judith Jones	Dwelling House	Railway Line Brookfields	50,000	10,000	100,000	50,000
	GF/RS 375/2017/WZ13	Mr David Bull	Dwelling House	Adonkia	50,000	10,000	100,000	50,000
	GF/RS 391/2017/WZ13	Mr Albert Benjamin	Dwelling House	York Road, Hamilton	50,000	10,000	100,000	50,000
	GF/RS 401/2017/WZ9	Christian Jacobs	Dwelling House	Booma Goderich	50,000	10,000	100,000	50,000
	GF/RS 412/2017/WZ13	Mr Samuel Johnson	Dwelling House	Lumley Off Regent Road	50,000	10,000	100,000	50,000
	GF/RS 414/2017/WZ9	Mr Amadu Conteh	Dwelling House	Ogoo Farm	50,000	10,000	100,000	50,000
	GF/RS 415/2017/WZ13	Mr Omar Gbla	Dwelling House	Sussex	50,000	10,000	100,000	50,000
	GF/RS 421/2017/CZ	Mr Claudius Asgil	Dwelling House	Boyle Street	50,000	10,000	100,000	50,000
	GF/RS 422/2017/WZ9	Alhaji Sesay	Dwelling House	Old SLBS Phase Two	50,000	10,000	100,000	50,000
	GF/RS 424/2017/WZ9	Mr Joseph Bockari	Dwelling House	Gbendembu	50,000	10,000	100,000	50,000
	GF/RS 431/2017/CZ	Mr Alpha Koroma	Dwelling House	Gloucester	50,000	10,000	100,000	50,000
	GF/RS 434/2017/WZ13	Mr Alhassa Koroma Kondeh	Dwelling House	York	50,000	10,000	100,000	50,000
	GF/RS 451/2017/WZ5	Mr Joseph Gomoid	Dwelling House	Char,	50,000	10,000	100,000	50,000
	GF/RS 452/2017/WZ1	Mr Ko Bah	Dwelling House	Church Yard, Wilkinson Road	50,000	10,000	100,000	50,000
	GF/RS 454/2017/W2	Mr Abdul Bangura	Dwelling House	Lumley Off Regent Road	50,000	10,000	100,000	50,000
<b>Total</b>					<b><u>6,450,000</u></b>	<b><u>1,210,000</u></b>	<b><u>12,100,000</u></b>	<b><u>5,650,000</u></b>

2018					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000sft Each Below 5000sft	Above 5000sft	Each Additional 1000sft Above 6000
	GF/RS 459/2018/WZ13	Zainab And Isha Turay	Dwelling House	Hamilton	50,000	10,000	100,000	50,000
	GF/RS 11/2018/WZ13	Aminata Kpakraa	Dwelling House	Mile 12	50,000	10,000	100,000	50,000
	GF/RS 14/2018/WZ8	Mr Joseph Fofanah	Dwelling House	Cole Terrace, Spur Loop	50,000	10,000	100,000	50,000
	GF/RS 15/2018/WZ2	Sahr Wonday	Commercial and Dwelling	Lumley	150,000	25,000	250,000	100,000
	GF/RS 18/2018/WZ13	Mrs Kadie Saccoh Whiting	Dwelling House	Dadley Street Regent	50,000	10,000	100,000	50,000
	GF/RS /203/218/WZ13	Vera Davies	Dwelling House	Gloucester	50,000	10,000	100,000	50,000
	GF/RS 34/2018/CZ	Mr Fredick Brown John	Dwelling House	Gloucester	50,000	10,000	100,000	50,000
	GF/RS 93/2018/WZ	Mr Sammy Wilfred Jones	Dwelling House	Sussex	50,000	10,000	100,000	50,000
	GF/RS 99/2018/WZ8	Dr Sylvia Sia Fasuluku	Dwelling House	Wilberforce	50,000	10,000	100,000	50,000
	GF/RS 103/2018/WZ5	Hannah Godwin	Dwelling House, Wall Fence, Boys Quarter and Generator Room	Bathurst	50,000	10,000	100,000	50,000
	GF/RS 116/2018/WZ13	Mr Yussif Kamara	Dwelling House	Mambo	50,000	10,000	100,000	50,000
	GF/RS 132/2018/WZ25	Miss Salamatu Serila	Dwelling House	Baw Baw	50,000	10,000	100,000	50,000
	GF/RS 386/2018/CZ	Mr Winston Babatunday Johnson	Dwelling House	Gloucester	50,000	10,000	100,000	50,000

2018					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000sft Each Below 5000sft	Above 5000sft	Each Additional 1000sft Above 6000
	GF/RS 387/2018/WZ13	Mrs Priscilla Rosaline Carr	Dwelling House	Sussex	50,000	10,000	100,000	50,000
	GF/RS 377/2018/WZ13	Mr Olunadare Taylor-Pearce	Dwelling House, Wall Fence	Off Cole Street, Hamilton	50,000	10,000	100,000	50,000
	GF/RS 378/2018/WZ5	Alhaji Dauda Dainkeh	Dwelling House, Wall Fence	Hill Station, Regent Road	50,000	10,000	100,000	50,000
	GF/RS 379/2018/WZ8	Neneh Kamara	Dwelling House	Hill Station, Regent Road	50,000	10,000	100,000	50,000
	GF/RS 380/2018/WZ12	Mr James Bangura	Dwelling House	Kaingo	50,000	10,000	100,000	50,000
	GF/RS 381/2018/WZ5	Mr Abdul Kamara	Dwelling House	Dela Raix Road Leicester	50,000	10,000	100,000	50,000
	GF/RS 137/2018/WZ8	Martha Sesay	Dwelling House	College Road, Wilberforce	50,000	10,000	100,000	50,000
	GF/RS 141/2018/WZ5	Mr Abdul Kanneh	Dwelling House	South Ridge, Hill Station	50,000	10,000	100,000	50,000
	GF/RS 142/2018/WZ5	Angelica Osmaria	Dwelling House	Plum Health, Hill Station	50,000	10,000	100,000	50,000
	GF/RS 365/2018/WZ10	Mrs Isa Omepeh Bangura	Dwelling House	Gwent Height Off Hillcut Road	50,000	10,000	100,000	50,000
	GF/RS 155/2018/WZ5	Madam Khadijatu Barrie	Dwelling and Shop	Grafton	50,000	10,000	100,000	50,000
	GF/RS 161/2018/WZ13	Madam Agnes Mummy Nunie	Dwelling House	Mambo	50,000	10,000	100,000	50,000

2018					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000sft Each Below 5000sft	Above 5000sft	Each Additional 1000sft Above 6000
	GF/RS 356/2018/WZ12	Mr Bai Salfu Koroma	Dwelling House	Kaingo	50,000	10,000	100,000	50,000
	GF/RS 166/2018/WZ1	Mohamed Wellington	Dwelling House	Pipeline, Murray Town	50,000	10,000	100,000	50,000
	GF/RS 167/2018/WZ5	Nasratu Sankoh	Dwelling House	Mammy York, Charlotte	50,000	10,000	100,000	50,000
	GF/RS 346/2018/WZ2	Mr Ivor Kayode Cummings-John	Dwelling House, Wall Fence	Off Regent Road, Lumley	50,000	10,000	100,000	50,000
	GF/RS 351/2018/WZ10	Mr Patience Hamilton	Dwelling House	11 Nicol Street, Freetown	50,000	10,000	100,000	50,000
	GF/RS 172/2018/CZ	Mr Abdul Bobson Amos	Dwelling House	17 Dougan Street	50,000	10,000	100,000	50,000
	GF/RS 343/2018/WZ8	Mr Dennis Nelson Strasser	Dwelling House	Regent Road, Wilberforce	50,000	10,000	100,000	50,000
	GF/RS 345/2018/WZ2	Mr James Bangura	Dwelling House	Kaingo	50,000	10,000	100,000	50,000
	GF/RS 191/2018/WZ1	Henry Yamba Kamara	Dwelling House	Wilkinson Road Cockril South C-22	50,000	10,000	100,000	50,000
	GF/RS 192/2018/WZ9	Mr Benedict Bockarie	Dwelling House	23 Femi Tuner Drive, Goderich	50,000	10,000	100,000	50,000
	GF/RS 193/2018/WZ5	Mr Abel Onomake	Dwelling House	Bathurst Village, Regent Road	50,000	10,000	100,000	50,000
	GF/RS 198/2018/WZ1	Mr and Mrs Ansu Samuel Tucker	Dwelling House	Wilkinson Road Cockril North	50,000	10,000	100,000	50,000
	GF/RS 319/2018/CZ	Khadijatu Harteston	Dwelling House	Gloucester	50,000	10,000	100,000	50,000
	GF/RS 320/2018/WZ7	Mr Bayo Koroma	Dwelling House	Ascension Town	50,000	10,000	100,000	50,000

2018					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000sft Each Below 5000sft	Above 5000sft	Each Additional 1000sft Above 6000
	GF/RS 321/2018/WZ1	Mr Jaihad Saleh	Dwelling House	Pipeline, Wilkinson Road	50,000	10,000	100,000	50,000
	GF/RS 305/2018/WZ2	Mrs Feima Sandi	Dwelling House	Samuel Town	50,000	10,000	100,000	50,000
	GF/RS 216/2018/WZ5	Mr Andrew Sorie	Dwelling House	Plum Health, Hill Station	50,000	10,000	100,000	50,000
	GF/RS 300/2018/WZ1	Adonise Abdoud	Extension	Wilkinson Road				
	GF/RS 303/2018/WZ9	Mr Brima Kamara	Dwelling House	Adonkia	50,000	10,000	100,000	50,000
	GF/RS 220/2018/WZ	Mr Komba Kamara	Dwelling House	Dadley Street, Regent	50,000	10,000	100,000	50,000
	GF/RS 222/2018/WZ11	Mr Samuel Valcercel	Dwelling House	Hill Station, Regent Road	50,000	10,000	100,000	50,000
	GF/RS 294/2018/WZ12	Madam Ramatu Kamara	Dwelling House	Kaingo	50,000	10,000	100,000	50,000
	GF/RS 295/2018/WZ	Mr Micheal Victor Caulker	Dwelling House	Hamilton	50,000	10,000	100,000	50,000
	GF/RS 229/2018/CZ	Mrs Mary Decker	Dwelling House, Wall Fence	New London, Leicester Village	50,000	10,000	100,000	50,000
	GF/RS 267/2018/WZ5	Branda Barner	Dwelling House	Glo Rd, Bathurst	50,000	10,000	100,000	50,000
	GF/RS 270/2018/WZ12	Mr Abu Bakkar Jalloh	Dwelling House, Wall Fence, Boys Quarter and Generator Room	Yumkella Road, Juba	50,000	10,000	100,000	50,000
	GF/RS 288/2018/WZ13	Mr Henry Aaron Allieu	Dwelling House, Wall Fence, Boys Quarter and	Mambo	50,000	10,000	100,000	50,000

2018					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000sft Each Below 5000sft	Above 5000sft	Each Additional 1000sft Above 6000
			Generator Room					
	GF/RS 279/2018/WZ13	Sylvester Campbell	Dwelling House	Adonkia	50,000	10,000	100,000	50,000
	GF/RS 280/2018/WZ16	Mr Joseph Conteh	Dwelling House	32 Wilkinson Road	50,000	10,000	100,000	50,000
	GF/RS 275/2018/WZ13	Ballay Kanu	Dwelling House	York Village	50,000	10,000	100,000	50,000
	GF/RS 276/2018/WZ13	Enitor Davies	Dwelling House	Mambo, Hamilton	50,000	10,000	100,000	50,000
	GF/RS 277/2018/WZ5	Obai L. Williams	Dwelling House, Wall Fence, Boys Quarter and Generator Room	Gloucester	50,000	10,000	100,000	50,000
	GF/RS 271/2018/WZ	Mrs Startyn Kemoh	Dwelling House	Love Lane, Murray Town	50,000	10,000	100,000	50,000
	GF/SCH 06/2018/WZ5	Elizabeth Squire	School Building	Grafton, Mongegba	150,000	25,000	250,000	100,000
	GF/CM 75/2018/WZ	Guoji Property	Commercial Building and Hotels	Aberdeen	150,000	25,000	250,000	100,000
	GF/CM 02/2018/WZ7	Charles Collins Potter	Commercial Development	Main Congo Town Road	150,000	25,000	250,000	100,000
	GF/CM 03/2018/WZ 13	Mr Yayah Bah	Commercial Development	Hill Station, Regent Road	150,000	25,000	250,000	100,000



2018					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000sft Each Below 5000sft	Above 5000sft	Each Additional 1000sft Above 6000
	GF/CM 04/2018/CZ	Miss Chrispina Wendi	Commercial Development	Mammah Lane, Gloucester	150,000	25,000.0	250,000	100,000
	GF/CM 10/2018/WZ	Makai 29 Company SL Limited	Commercial Development	Aberdeen Beach Road	150,000	25,000	250,000	100,000
	GF/CM 14/2018/WZ1	Mr Munjid Jawad	Commercial Development	Aberdeen Samuel Lewis Road	150,000	25,000	250,000	100,000
	GF/CM 17/2018/CZ	Mrs Lacona Findlay	Commercial Development	60 Charles Street	150,000	25,000	250,000	100,000
	GF/CM 23/2018/WZ5	Mr Kofi Mansa	Commercial Development	Bathurst Village, Regent Road	150,000	25,000	250,000	100,000
	GF/CM 26/2018/WZ5	Mrs Munda Rogers	Commercial Building	Regent Road, Regent	150,000	25,000	250,000	100,000
	GF/CM 28/2018/CZ	Mr Abdul Noah	Commercial Building	Wallace Johnson Street	150,000	25,000	250,000	100,000
	GF/CM 36/2018/WZ13	Alhaji Umaru Jalloh	Commercial Building	Sussex	150,000	25,000	250,000	100,000
	GF/CM 39/2018/WZ1	Haddijatu Jallow	Commercial Development	Cape Light House	150,000	25,000	250,000	100,000
	GF/CM 40/2018/WZ1	Mr Osman Sesay	Commercial Development	Lumley Beach	150,000	25,000	250,000	100,000
	GF/CM 45/2018/WZ1	Abdul Basma	Commercial Development	151 Wilkinson Road	150,000	25,000	250,000	100,000
	GF/CM 52/2018/CZ	Signarama	Commercial Development	Circular Road	150,000	25,000	250,000	100,000

2018					Estimated Minimum Revenue Loss			
Date	Building Permit Reference Number	To Whom	Category	Area	2000sft	Additional 1000sft Each Below 5000sft	Above 5000sft	Each Additional 1000sft Above 6000
	GF/CM 55/2018/WZ10	Anglican Diocese	Commercial Development	West More Land Street	150,000	25,000.0	250,000	100,000
	GF/CM 52/2018/EZ1	Mr Abdulai Jolloh	Commercial Building	Fourah Bay Road	150,000	25,000	250,000	100,000
	GF/CM 01/2018/EZ1	Habib Salma	Commercial Development, Warehouse, Boundary	102 Kings Avenue Kissy	500,000	100,000	1,000,000	500,000
	GF/CM 15/2018/EZ12	Momodu Chapt Bah	Commercial Building	6 Kissy Street	150,000	25,000	250,000	100,000
	GF/CM 17/2018/EZ8	G. Shankandass and Sons	Commercial Building	Wellington	150,000	25,000	250,000	100,000
	GF/CM 18/2018/EZ4	Alhaji Jalloh	Commercial Building	Devil Hole	150,000	25,000	250,000	100,000
	GF/CM 10/2018/EZ5	Francis Dawoh	Commercial Building	Waterloo	150,000	25,000	250,000	100,000
	GF/CM 12/2018/EZ4	Agricultural Produce Manufacturing Co. Ltd	Commercial Building, Multi-Purpose and Shops	Wellington	150,000	25,000	250,000	100,000
	GF/SCH 02/2018/EZ9	Pastor Saoaluysius, UCC	School Building	Tower Hill	150,000	25,000	250,000	100,000
	GF/MOS 1/2018/EZ3	Mr Salieu Barrie Mohamed	Mosque	City Road, Wellington	150,000	25,000	250,000	100,000
<b>Total</b>					<b><u>2,950,000</u></b>	<b><u>1,310,000</u></b>	<b><u>13,100,000</u></b>	<b><u>5,900,000</u></b>

### **APPENDIX 13**

#### **TIME PERIOD BETWEEN RECEIPT OF PAYMENT ADVICE AND ACTUAL NRA PAYMENT DATE**

<b>File Reference</b>	<b>Payment Advice Date</b>	<b>Actual NRA Payment Date(receipt)</b>	<b>Difference in days</b>
MAC/RS75/2017	20th Sept. 2017	15th Nov. 2017	56
MAC/RS24/2017	23rd June 2017	5th Sept. 2017	74
MA/RS27/2017	23rd June 2017	2nd May 2018	312
MAC/RS05/2017	31st Oct. 2016	19th Jan. 2017	80
MAC/RS76/2017	13th Sept. 2017	15th Nov. 2017	63
MAC/RS/2017	28th Nov. 2017	14th Aug. 2018	257
MAC/FUEL STATION01/2017	21st 2017	19th May 2017	59
MAC/RS01/2017	31st Oct. 2016	19th Jan. 2017	80
MAC/RS11/17	31st Oct. 2016	1st March 2017	151
MAC/RS80/2017	25th July 2017	22nd Nov. 2017	120
MAC/FILSTA 02/17	24th April 2017	14th June 2017	51
MAC/RS64/2017	17th Sept. 2017	13th April 2018	208
MAC/RS/2017	13th Sept. 2017	22nd March 2018	190
MAC/MQ001/17	31st Oct. 2016	16th Feb. 2017	108
MAC/COM05/2015	3rd Jan. 2015	1st April 2015	88
MAC/RS55/2015	12th June 2015	25th Aug. 2015	74
MAC/RS62/15	20th Oct. 2015	9th Dec. 2015	50
MAC/RS59/15	29th July 2015	30th Sept. 2015	62
MAC/RS8/15	10th Feb. 2015	16th May 2015	95
MAC/RS38/18	4th April 2018	28th Aug. 2018	146
MAC/RS39/18	23rd March 2018	29th Aug. 2018	159
MAC/MQ01/18	23rd June 2017	22nd March 2018	269
MAC/RS40/2018	16th June 2018	29th Aug. 2018	75
MAC/RS/-	7th July 2016	1st Sept. 2016	53
MAC/RS90/2016	15th Aug. 2016	22nd Nov. 2016	99
MAC/RS85/2016	24th Feb. 2016	11th May 2016	76
MAC/RS73/2016	25th March 2016	28th July 2016	100
MAC/RS-/2016	27th Feb. 2017	11th May 2017	73
MAC/RS70/2016	29th March 2016	22nd June 2016	85
MAC/RS07/2016	14th Nov. 2015	7th Jan. 2016	54

Source: ASSI's comparative analysis based on auditee's information

#### **APPENDIX 14**

##### **ANALYSIS SHOWING DELAYS IN CONDUCTING SITE INSPECTION**

<b>File Reference</b>	<b>Expected Site Inspection Date</b>	<b>Actual Site Inspection Date</b>	<b>Difference in Days</b>
MAC/RS43/15	3rd Aug. 2015	3rd Aug. 2015	-
MAC/RS17/2015	23rd March 2015	-	N/A
MAC/RS32/2015	2nd May 2015	5th June 2015	34
MAC/BW2/15	8th Jan. 2015	-	N/A
MAC/RS04/2015	28th Jan. 2015	-	N/A
MAC/RS07/2015	8th Jan. 2015	-	N/A
MAC/RS57/2015	8th Jan. 2015	-	N/A
MAC/RS38/15	No Date	-	N/A
MAC/RS50/2015	7th May 2015	No Date	N/A
MAC/RS55/2015	10th June 2015	-	N/A
MAC/CM11/2015	No Date	-	N/A
MAC/RS62/15	25th Sept. 2015	-	N/A
MAC/RS42/15	No Date	-	N/A
MAC/RS28/2015	14th Aug. 2015	-	N/A
MAC/RS70/2015	30th Oct. 2015	-	N/A
MAC/RS53/2015	10th Aug. 2015	11th Aug. 2015	1
MAC/RS33/2015	No Date	6th June 2015	N/A
MAC/RS52/2015	29th May 2015	4th July 2015	
MAC/RS19/2015	27th March 15	-	N/A
MAC/RS69/15	22nd Oct. 15	7th Nov. 2015	15
MAC/CM10/15	22nd Nov. 2015	-	N/A
MAC/RS59/15	30th April 2015	-	N/A
MAC/CM09/15	6th Nov. 2015	9th Nov. 2015	3
MAC/RS8/15	28th Jan. 2015	-	N/A
MAC/RS24/15	5th May 2015	-	N/A
MAC/RS56/15	2nd June 2015	-	N/A
MAC/RS25/15	30th April 2015	-	N/A
MAC/RS30/15	4th June 2015	-	N/A
MAC/RS05/15	28th Jan. 2015	-	N/A
MAC/RS67/15	23rd Oct. 2015	-	N/A
MAC/RS44/15	20th July 2015	4th Aug. 2015	15
MAC/RS38/15	2nd May 2015	-	N/A
MAC/RS/---	4th Feb. 2015	-	N/A
MAC/RS64/15	26th Oct. 2015	-	N/A
MAC/RS65/15	20th Oct. 2015	26th Oct. 2015	6
MAC/RS43/15	3rd Aug. 2015	3rd Aug. 2015	-
MAC/RS/---	27th June 2016	-	N/A
MAC/RS01/16	9th Dec. 2016	-	N/A
MAC/MQ01/2016	22nd Jan. 2016	-	N/A
MAC/RS39/2016	23rd Feb. 2016	-	N/A
MAC/RS58/16	4th April 2016	-	N/A

File Reference	Expected Site Inspection Date	Actual Site Inspection Date	Difference in Days
MAC/RS48/2016	No Date	-	N/A
MAC/RS57/2016	28th April 2016	-	N/A
MAC/RS84/2016	14th Jan. 2016	-	N/A
MAC/RS09/2016	5th Jan. 2016	-	N/A
MAC/RS10/2016	22nd Jan. 2016	-	N/A
MAC/RS02/2016	4th Jan. 2016	-	N/A
MAC/RS27/2016	8th Feb. 2016	-	N/A
MAC/RS29/2016	No Date	-	N/A
MAC/RS07/2016	27th Oct. 2015	29th Oct. 2015	2
MAC/RS05/2016	29th Dec. 2015	-	N/A
MAC/RS04/2016	29th Dec. 2015	-	N/A
MAC/RS17/2016	22nd Jan 2016	-	N/A
MAC/RS72/2016	26th July 2016	No Date	N/A
MAC/RS78/2016	26th July 2016	No Date	N/A
MAC/CMO03/2016	5th July 2016	6th July 2016	1
MAC/RS42/2016	29th Feb. 2016	4th March 2016	4
MAC/RS47/2016	No Date	-	N/A
MAC/RS58/2016	4th July 2016	4th Aug. 2016	31
MAC/RS56/2016	3rd May 2016	4th May 2016	1
MAC/RS16/2016	5th Jan. 2016	-	N/A
MAC/RS40/2016	17th Feb. 2016	22nd Feb. 2016	5
MAC/RS63/2016	3rd May 2016	4th June 2016	32
MAC/RS76/2016	26th July 2016	No Date	N/A
MAC/RS51/2016	No Date	30h March 2016	N/A
MAC/RS75/2016	26th July 2016	No Date	N/A
MAC/RS74/2016	24th July 2016	No Date	N/A
MAC/COM04/2016	29th Feb. 2016	No Date	N/A
MAC/RS44/2016	22nd Feb. 2016	4th March 2016	10
MAC/RS77/2016	26th July 2016	No Date	N/A

