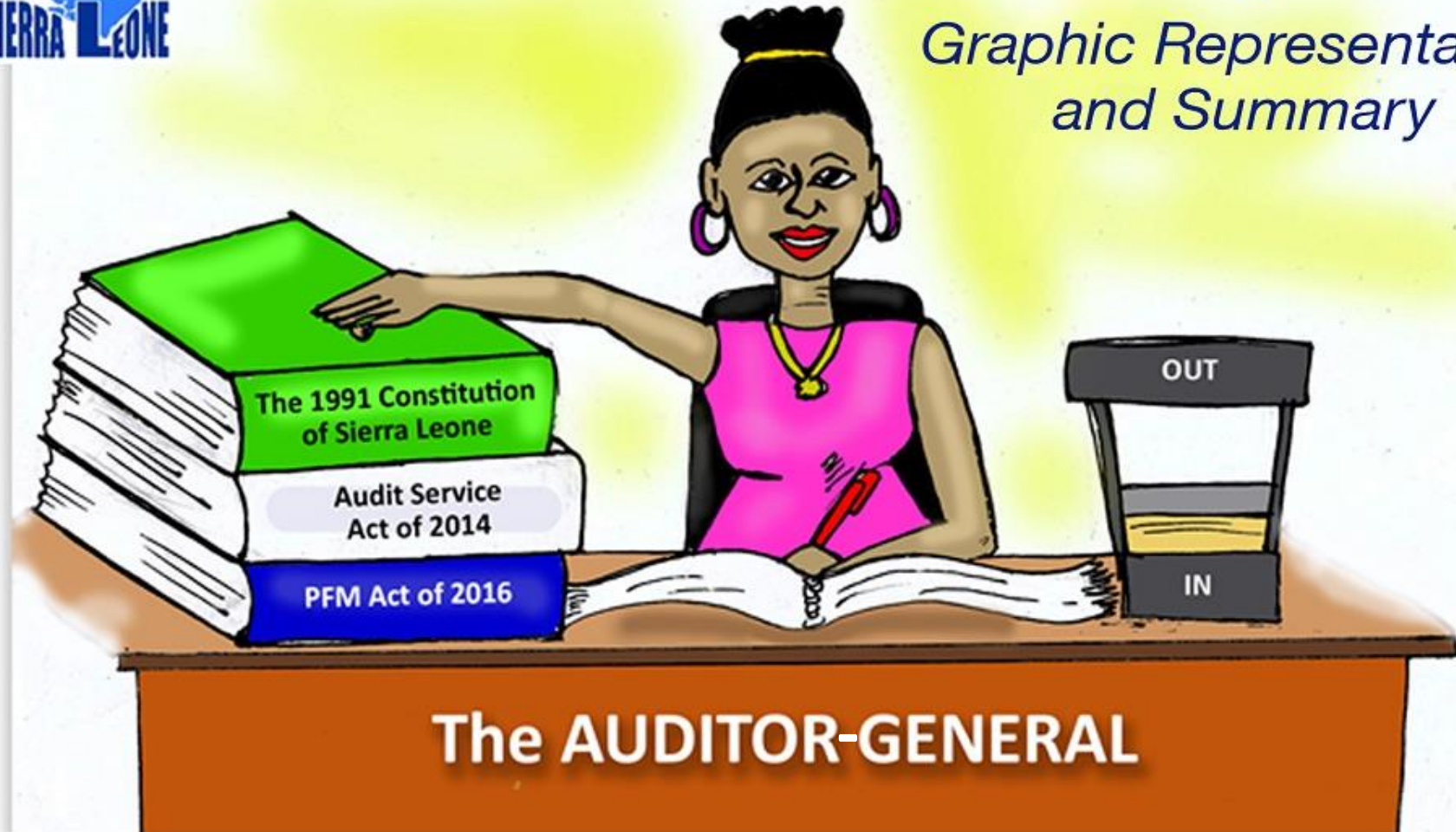




Auditor-General's Annual Report-2018

*Graphic Representation
and Summary*



Illustrated by Ahmed Sahid Nasralla (De Monk)

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Acronyms

AG- Auditor-General

ASSL- Audit Service Sierra Leone

BSL- Bank of Sierra Leone

CF – Consolidated Fund

CRFA- Consolidated Revenue Fund Account

DSA – Daily Subsistence Allowance

LC - Local Council

MAFFS- Ministry of Agriculture Forestry
and Food Security

MDAs- Ministries Departments and Agencies

MODEP- Ministry of Development and
Economic Planning

MOFED- Ministry of Finance and Economic
Development

NATCOM- National Telecommunication
Commission

NASSIT- National Social Security and
Insurance Trust

NRA- National Revenue Authority PFM-
Public Financial Management

PAC- Public Accounts Committee

PAYE- Pay As You Earn

PE- Public Enterprise

PFM- Public Financial Management

SDG- Sustainable Development Goals

SLRSA- Sierra Leone Road Safety Authority

SSL- Statistics Sierra Leone

UN- United Nations

UNGA- United Nations General Assembly

Foreword

It gives me great pleasure to share with you the **Graphic Representation and Summary of the Auditor-General's 2018 Annual Report** which helps to promote transparency and accountability in our country.

As the supreme audit institution of this country, our mandate is not only to audit, but also to ensure that people understand the content of what is in our reports, and ask questions as taxpayers. Over the years, we have seen the incredible determination of citizens in getting access to our reports and trying to make good use of them.

The idea of putting together a summarised version of the Auditor-General's Report is to ameliorate the concerns raised by stakeholders that have been showing keen interest in the work of ASSL.

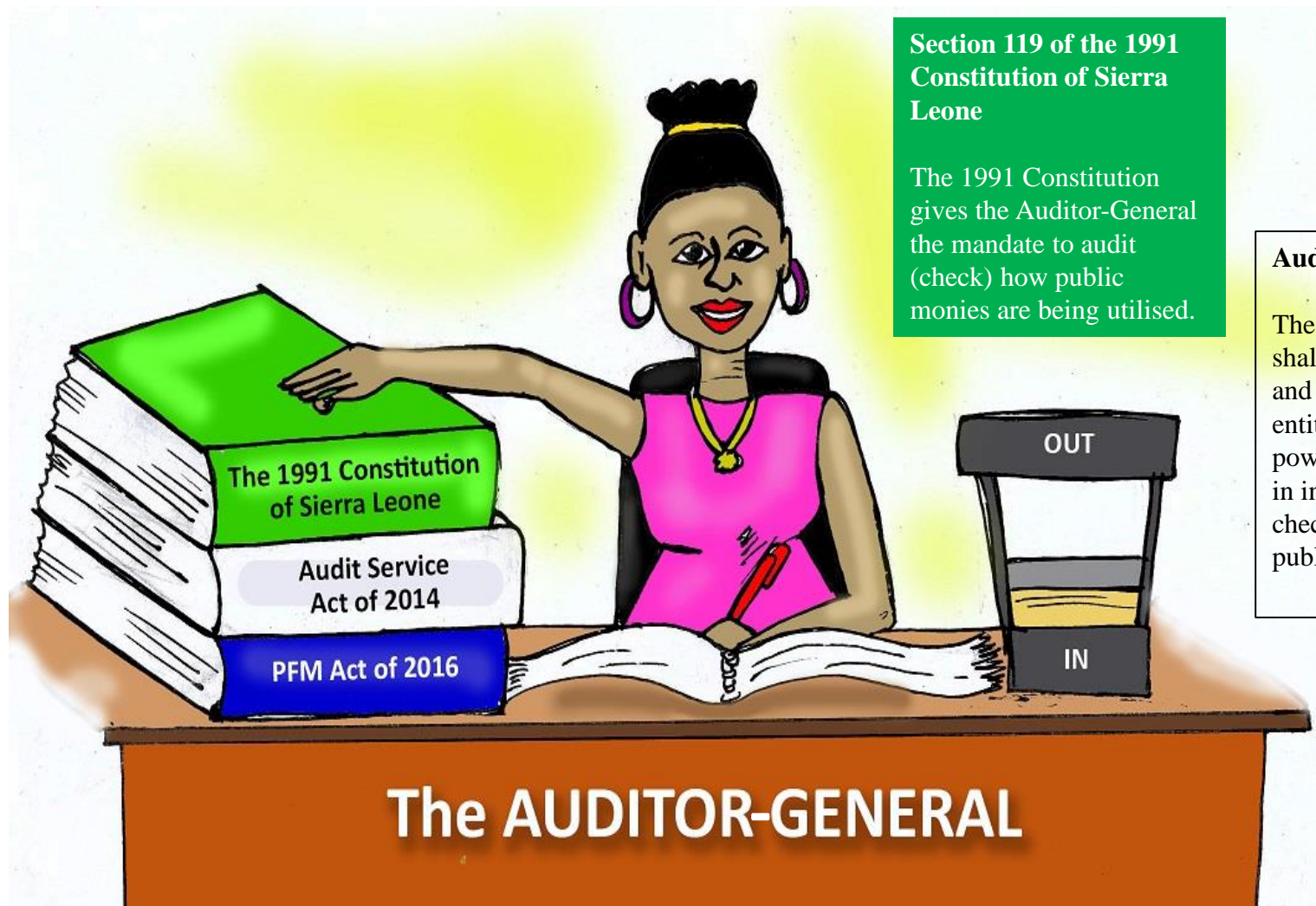
In order to communicate an easy understanding of the 2018 Auditor-General's report, this summarised and graphic representation will help to capture the attention of citizens and will serve as a pointer to the main report.

The ASSL remains committed to making this summary and graphic representation very informative, as it will be of immense benefit to our mainstream stakeholders, as well as others who might not be able to read the main Auditor-General's annual report.



Lara Taylor-Pearce (Mrs)
Auditor-General of Sierra Leone
FCA-SL, GOOR

3. Mandates of the Auditor-General



Section 119 of the 1991 Constitution of Sierra Leone

The 1991 Constitution gives the Auditor-General the mandate to audit (check) how public monies are being utilised.

Audit Service Act 2014

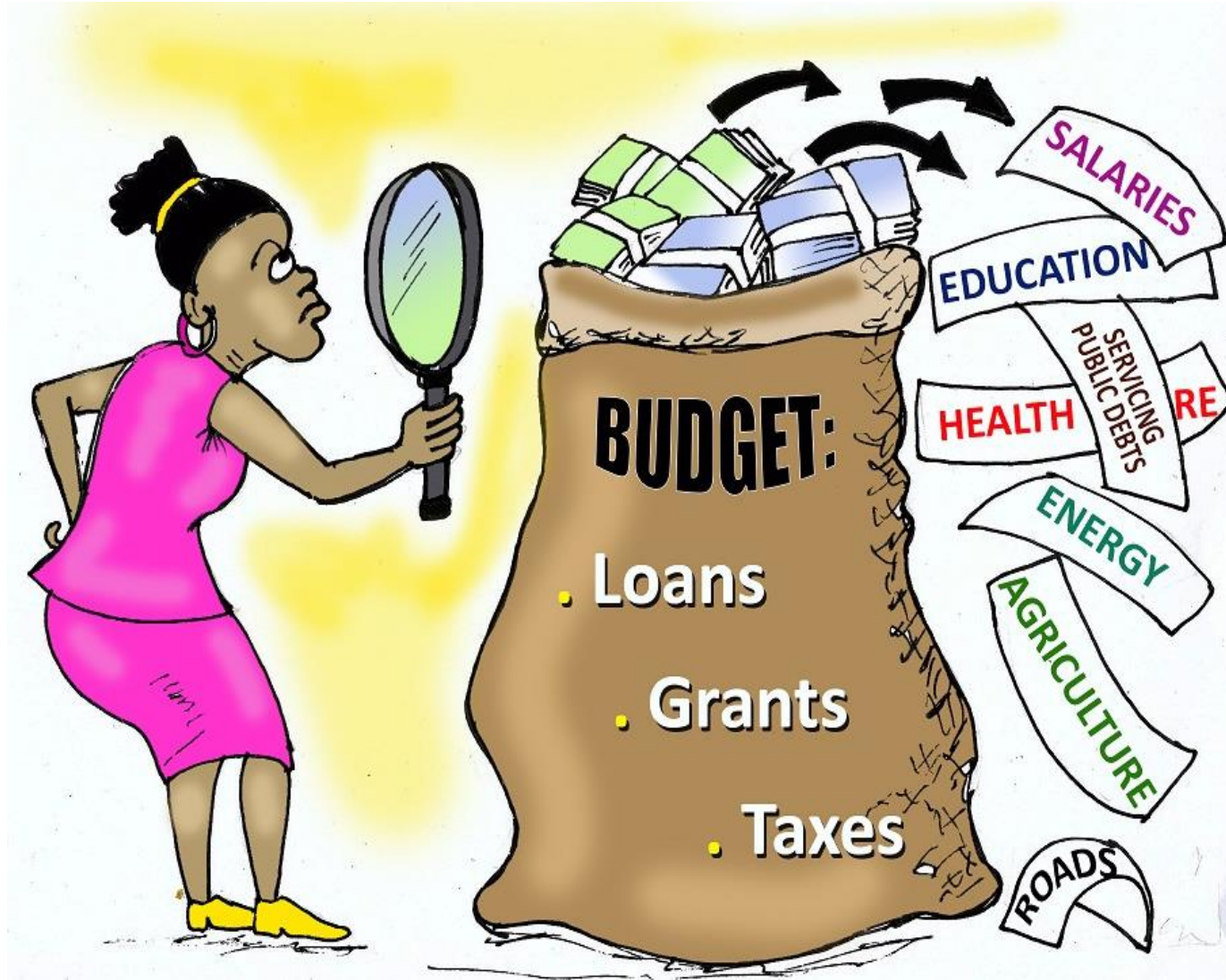
The Auditor-General shall access documents and records of public entities and has the power to call witnesses in instances of doubt in checking the books of all public institutions.

Section 16 of the Public Financial Management (PFM) Act 2016

The Auditor-General shall audit the accounts and financial statements of the Consolidated Revenue Fund Account, Central Government, budgetary agencies, subvented agencies, local councils, social security funds and public enterprises.

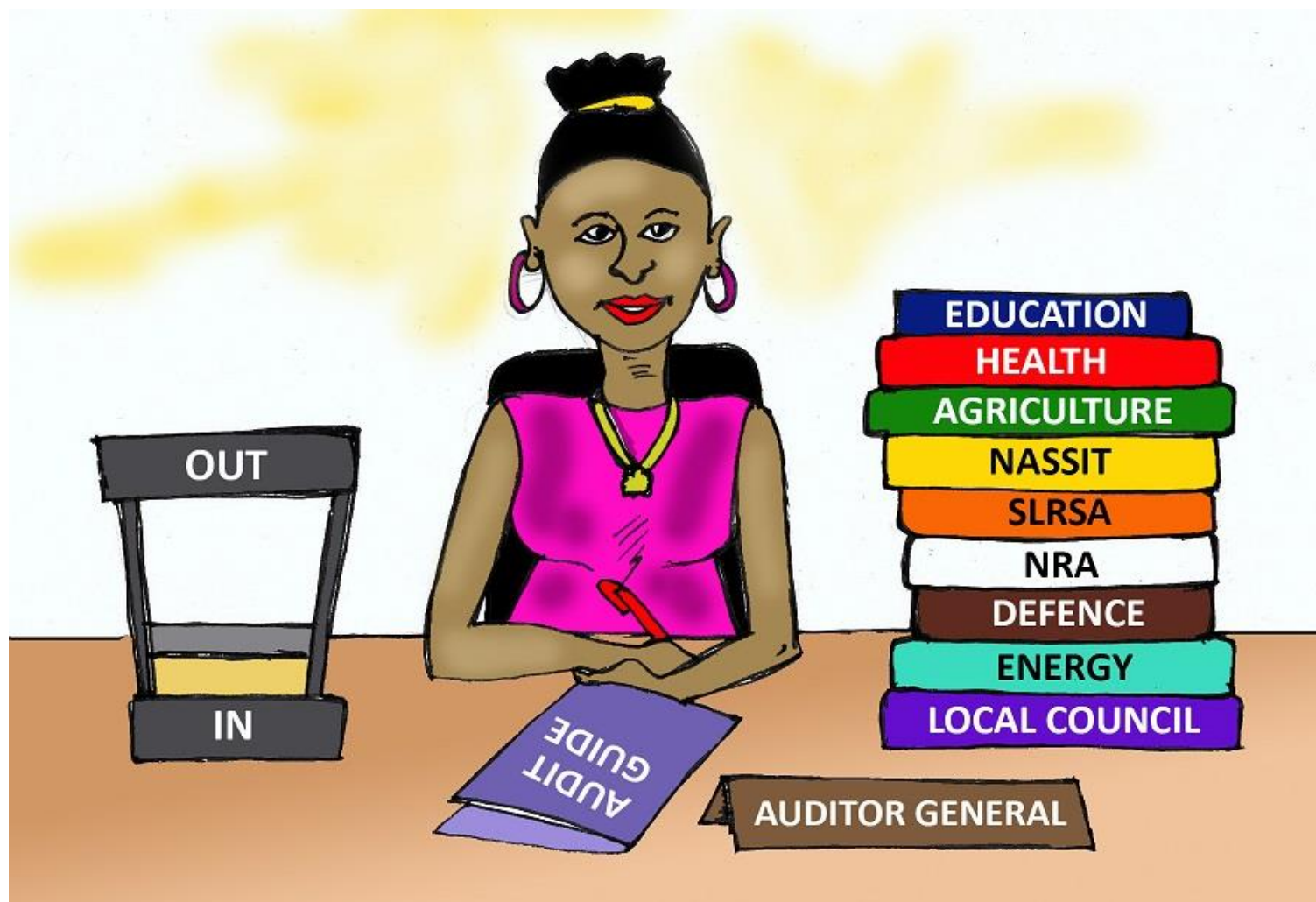
The AUDITOR-GENERAL

4. Role of the Auditor-General



As the guardian of public funds, the Auditor-General checks government's performance to ensure that funds are used for their intended purposes.

5. The Auditor-General and Entities of Government



Three months after the end of the financial year, MDAs should submit to the Auditor-General their annual financial statements.

(Section 86 of the PFM Act, 2016).

6. The Auditor-General and Accountant General



Not later than three months after the end of the financial year, the Accountant General shall draw up and sign the annual **financial statements** of the **Consolidated Revenue Fund Account**.

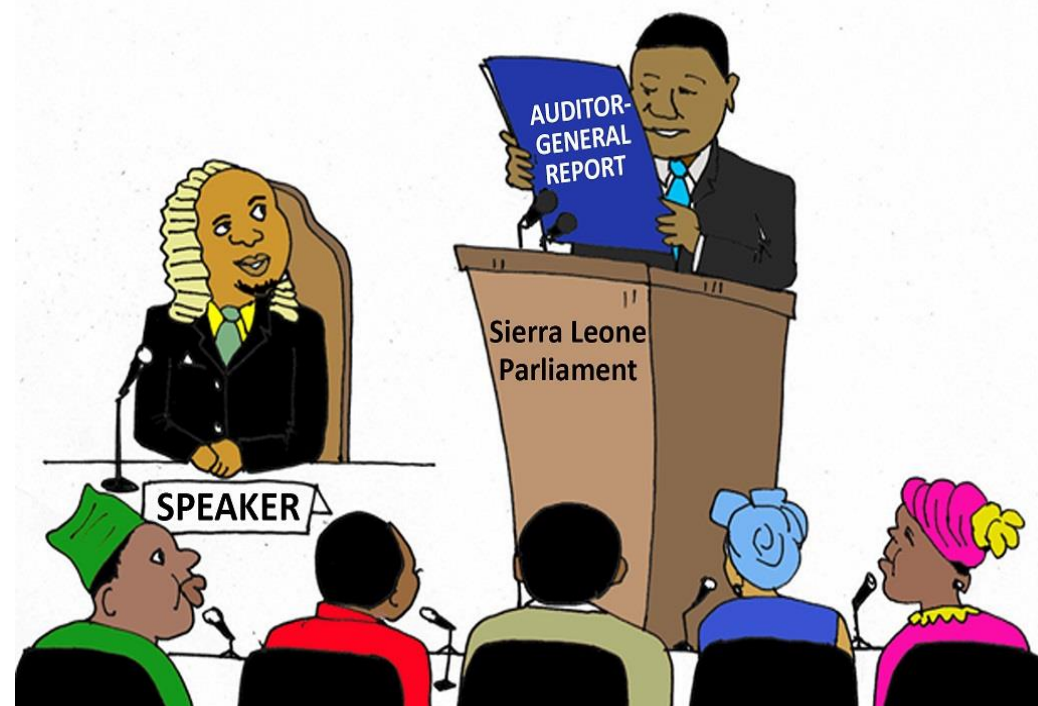
(Section 87 of the PFM Act, 2016).

7. The Auditor-General and Parliament

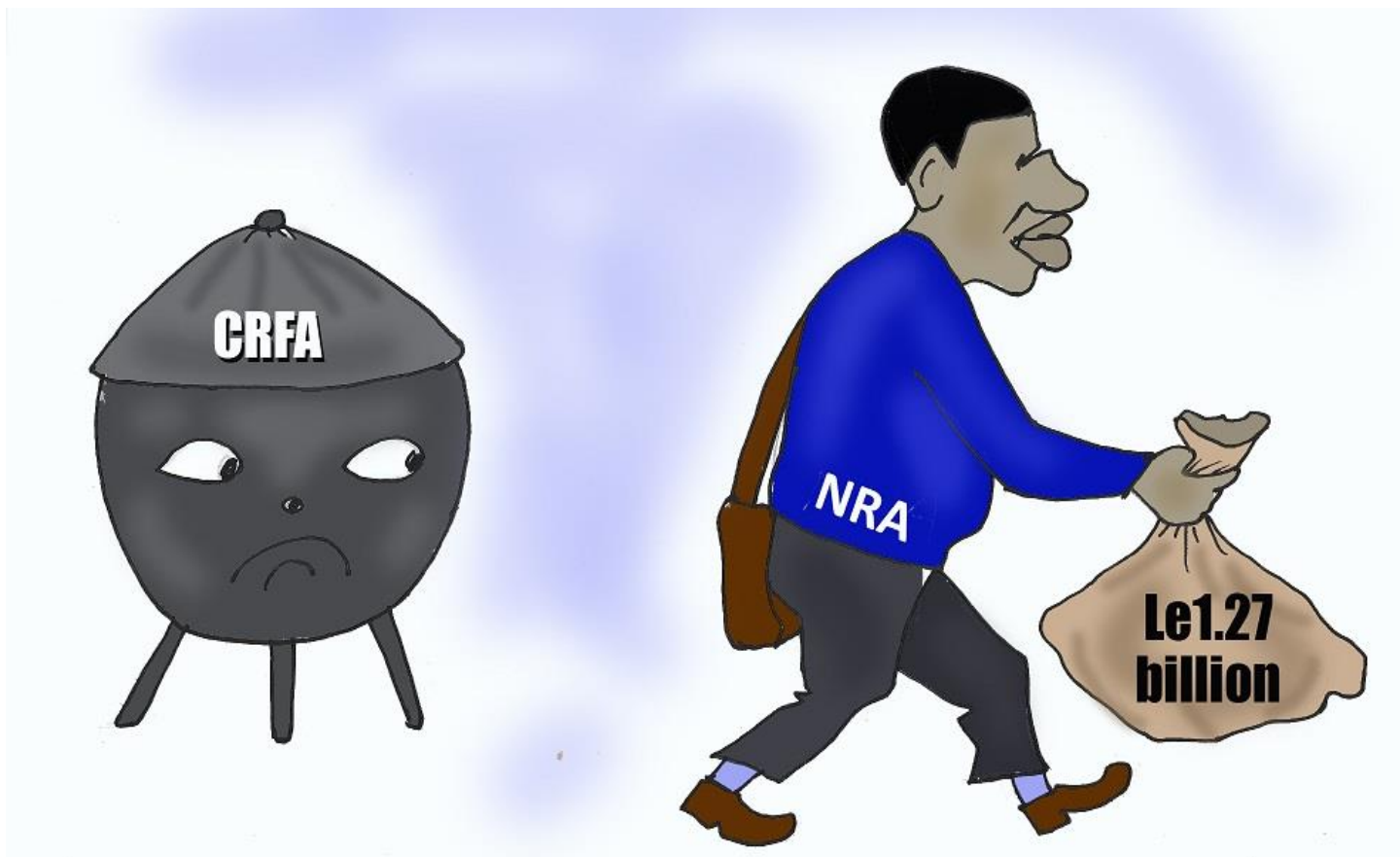


The Auditor-General should, within 12 months of the end of the immediate preceding financial year, submit his/her annual report to Parliament.

(Section 95 of the PFM Act, 2016).



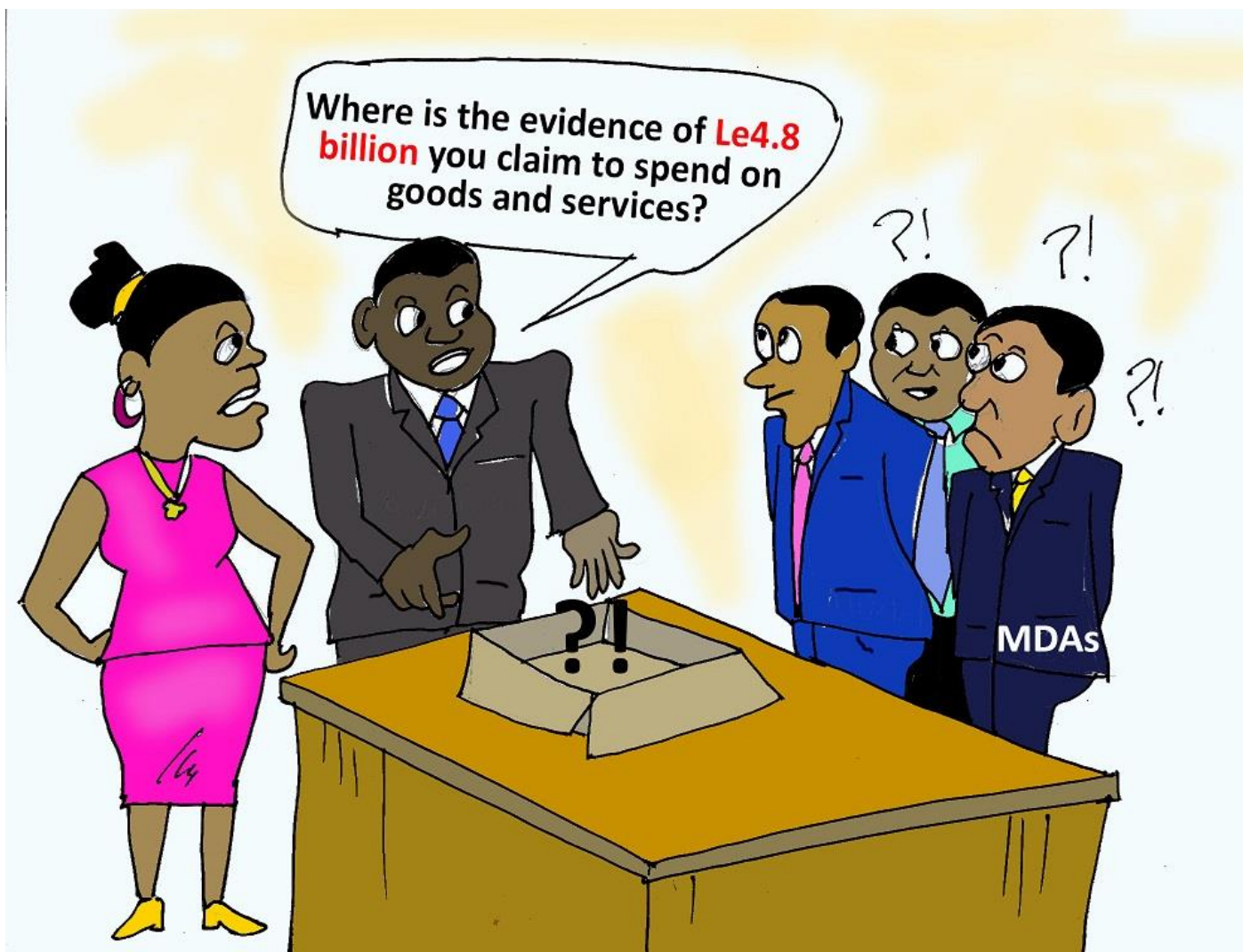
8. DOMESTIC REVENUE - Inadequate Reconciliations



Bank reconciliations were not regularly carried out between the **NRA** and the **transit banks**. In the absence of effective and regular reconciliations, a number of issues were not identified and corrected. As at 31st December 2018, revenue totalling **Le1.27 billion** which should have been transferred to the CRF was still outstanding.

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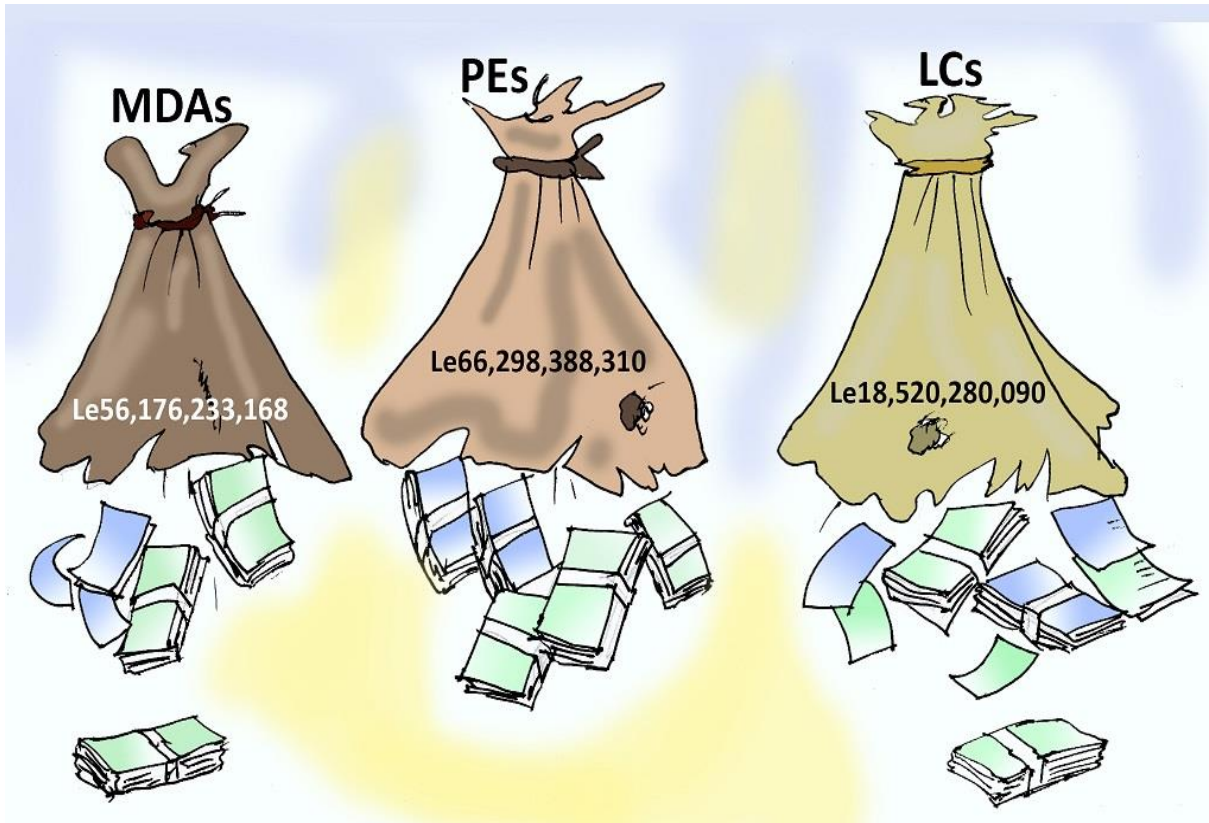
9. Recurrent Expenditure without Supporting Documents



Payments of Le4.8 billion in respect of goods and services were made by various MDAs without the relevant documentary evidence such as; payment vouchers, receipts and other supporting documents. Such payments are considered ineligible in the absence of documentary evidence, and may create the view that government's much needed funds have been mismanaged.

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10. CASH LOSSES

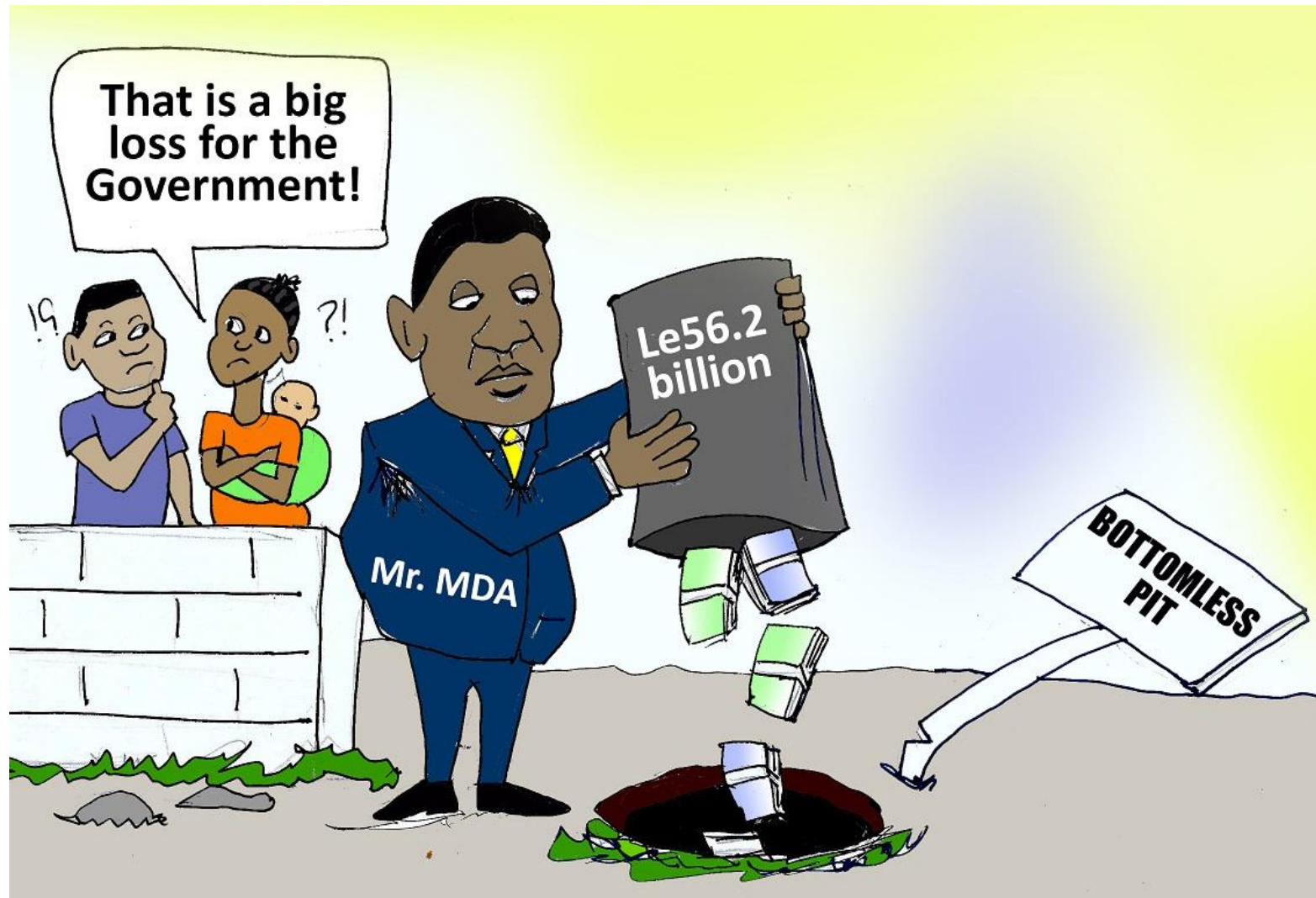


Losses in respect of cash irregularities identified in the course of our audit amounted to **Le140.9 billion**. These losses are in respect of Ministries, Department and Agencies (MDAs), Public Enterprises (PEs) and Local Councils (LCs) as indicated below.

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| Summary of Cash Losses | |
|------------------------|------------------------|
| Category | Amount (Le) |
| MDAs | 56,176,233,168 |
| PEs | 66,298,388,310 |
| LCs | 18,520,280,090 |
| Total | 140,994,901,568 |

11. MINISTRIES, DEPARTMENT AND AGENCIES



The total cash losses and irregularities noted during the period amounted to **Le56.2 billion.**

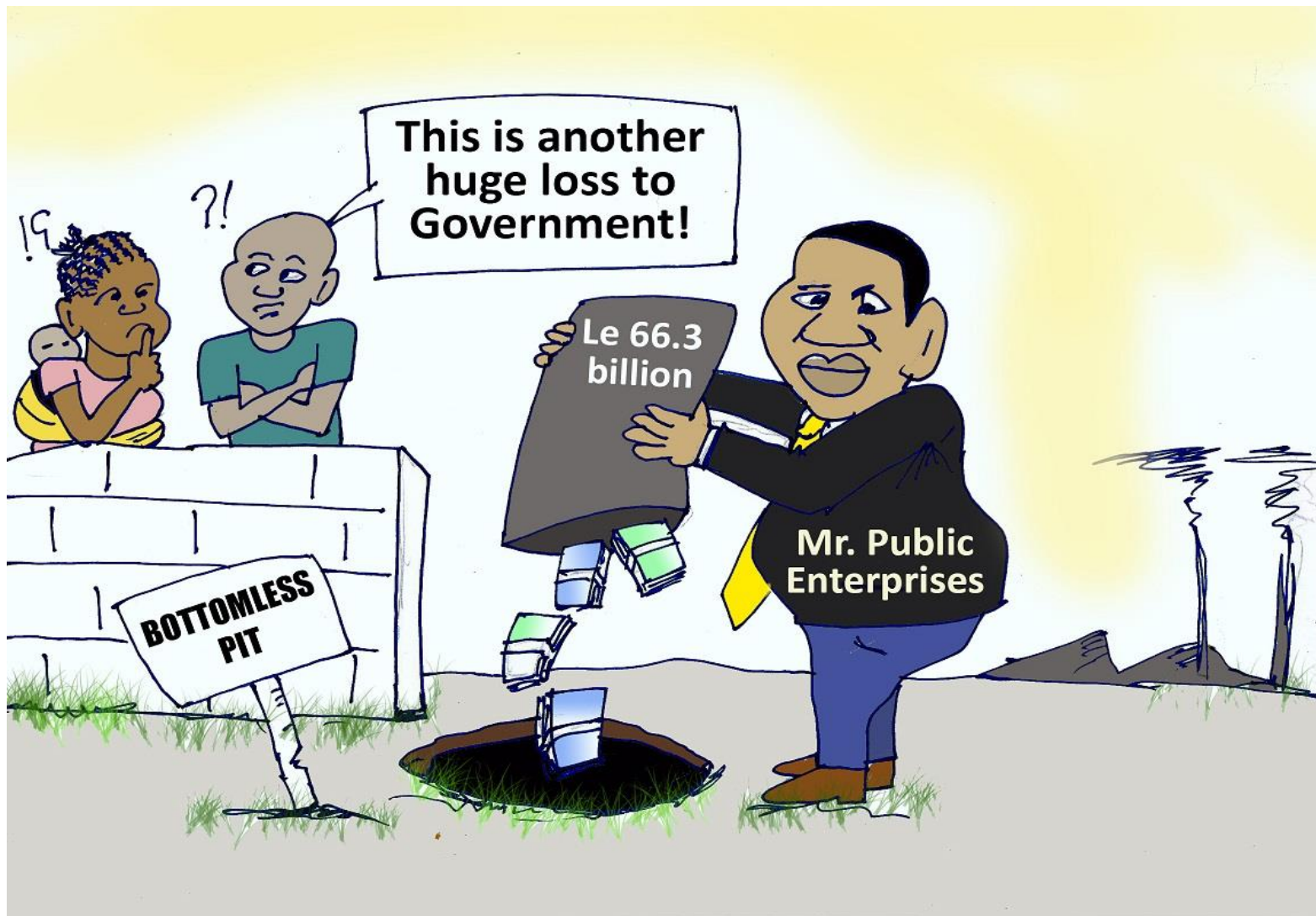
Page xii of the Auditor-General's Report 2018

12. MINISTRIES, DEPARTMENT AND AGENCIES

| Analysis of Irregularities on the Activities of MDAs | |
|--|-----------------------|
| Details | Amount (Le) |
| Irregularities in payment of salaries | 4,384,950,940 |
| Irregularities in payment for travels, DSAs & other allowances | 1,528,298,810 |
| Unsupported payments & other funds not accounted for | 18,708,699,304 |
| Unexplained expenditures, payment without approval & expenditure returns not submitted | 22,267,935,226 |
| Imprest not retired | 1,113,548,001 |
| Fuel not accounted for | 2,704,734,000 |
| Revenue not banked and other revenue related issues | 2,414,447,492 |
| Statutory deductions not paid to the relevant authorities | 2,946,619,395 |
| Stores and fixed assets irregularities | 107,000,000 |
| Total Irregularities | 56,176,233,168 |

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13. PUBLIC ENTERPRISES, COMMISSIONS AND DONOR FUNDED PROJECTS



Cash losses and irregularities observed in Public Enterprises amounted to a total loss of **Le66.3 billion.**

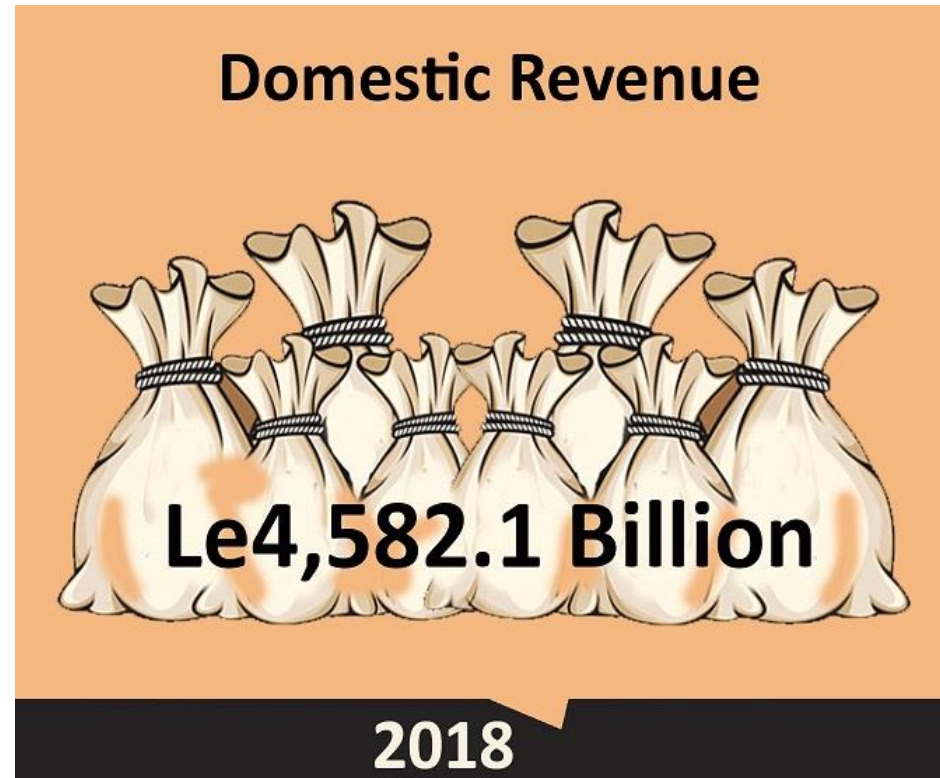
14. PUBLIC ENTERPRISES, COMMISSIONS AND DONOR FUNDED PROJECTS

The main composition and analysis of these losses are summarised in the table below:

| Analysis of Irregularities on the Activities of Public Enterprises | |
|---|-----------------------|
| Details | Amount (Le) |
| Irregularities in payment of salaries & other benefits | 1,095,407,869 |
| Unsupported payments & other funds not accounted for | 39,885,862,560 |
| Unexplained/ineligible/excess expenditures | 1,598,804,031 |
| Revenue not banked and other revenue related issues | 16,283,954,000 |
| Statutory deductions not paid to the relevant authorities | 7,434,359,850 |
| Total Irregularities | 66,298,388,310 |

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15. Domestic Revenue



The Government revenue collected in 2018 increased by **43%** from **Le3,200.1 billion** in 2017 to **Le4,582.1 billion**.

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16. Expenditure

Government Expenditure



2017

Government Expenditure

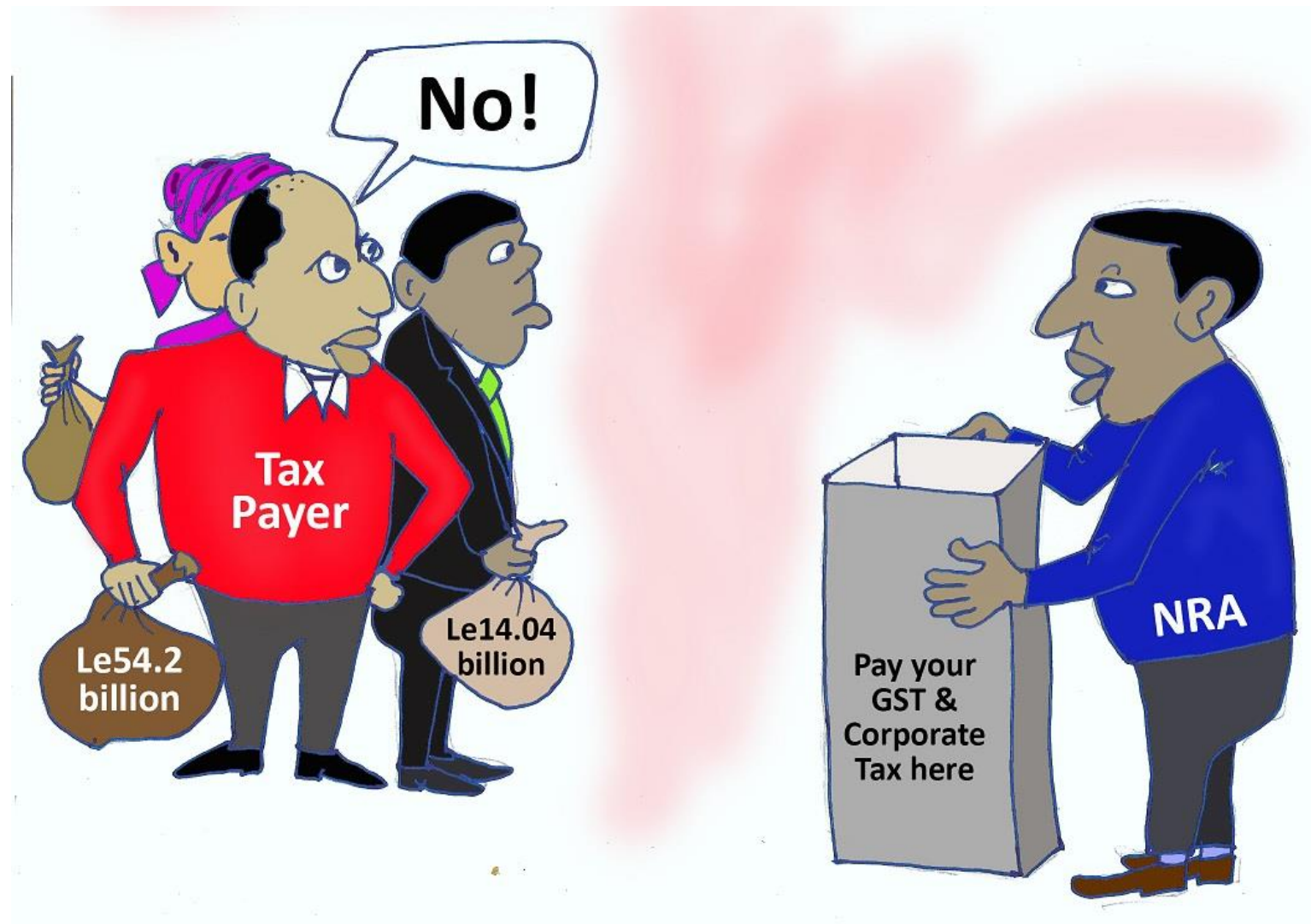


2018

Government expenditure in 2018 increased by 7% from **Le5,200 billion** (in 2017) to **Le5,546 billion**. Even though Executive Orders were issued to restore fiscal discipline by focusing on expenditure rationalisation and ensuring cash management was strengthened to aid budget execution and avoid build-up of new arrears.

Page 4 of the Auditor-General's Report 2018

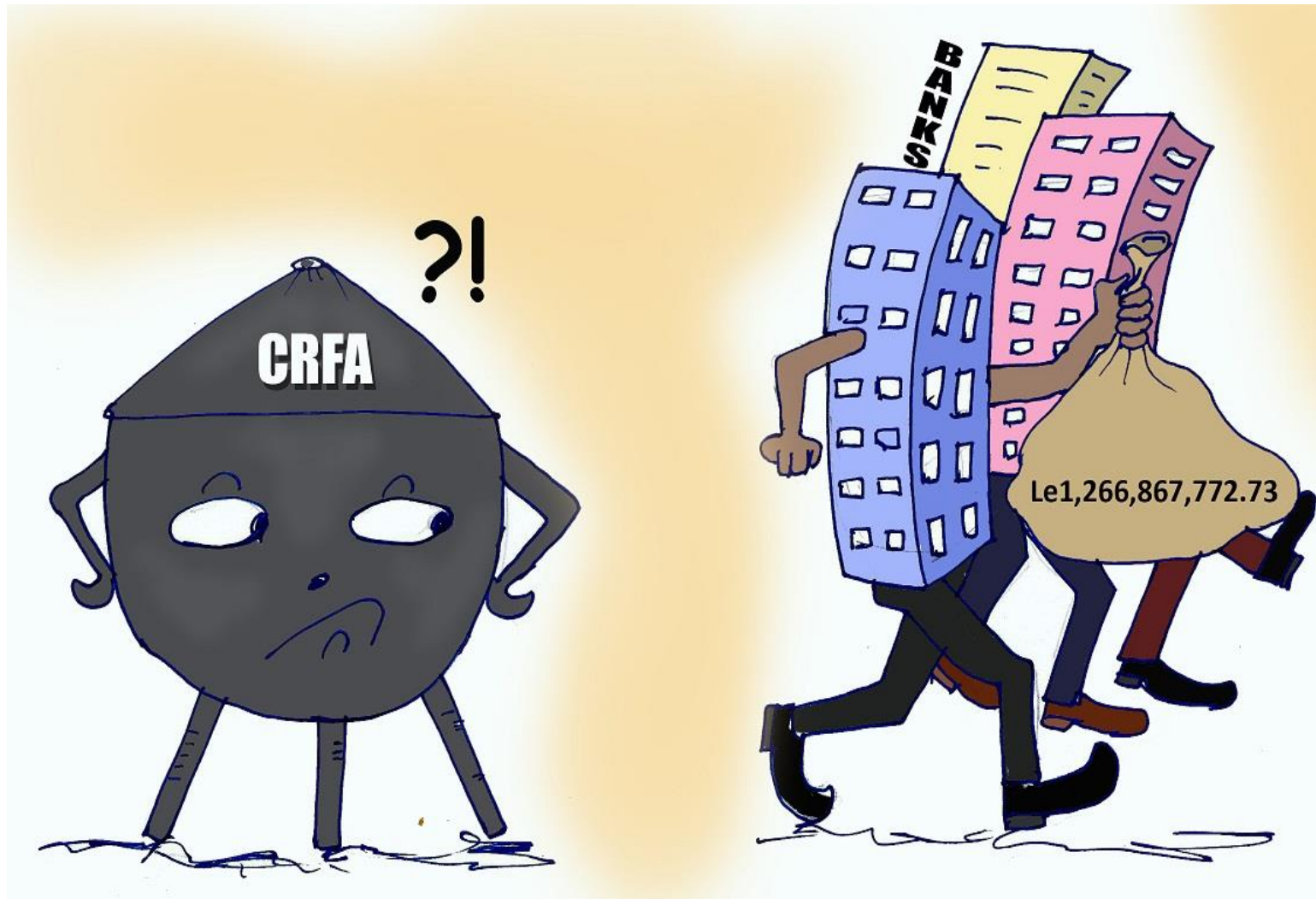
17. Tax Liabilities not Paid by Taxpayers



During 2018, Goods and Services Tax and Corporation Tax liabilities totaling **Le54.2 billion** and **Le14.04 billion** respectively were levied on several taxpayers for which no evidence of payments was made available to the auditors.

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18. Tax Liabilities not Paid by Taxpayers



The transit banks are expected to transfer the amount of revenue collected to the consolidated fund account at the Bank of Sierra Leone within 24 hours upon receipt of same. As at the year ended 31st December 2018, revenue totaling **Le1,266,867,772.73** that should have been transferred to the CF was still in the transit bank accounts with the commercial banks.

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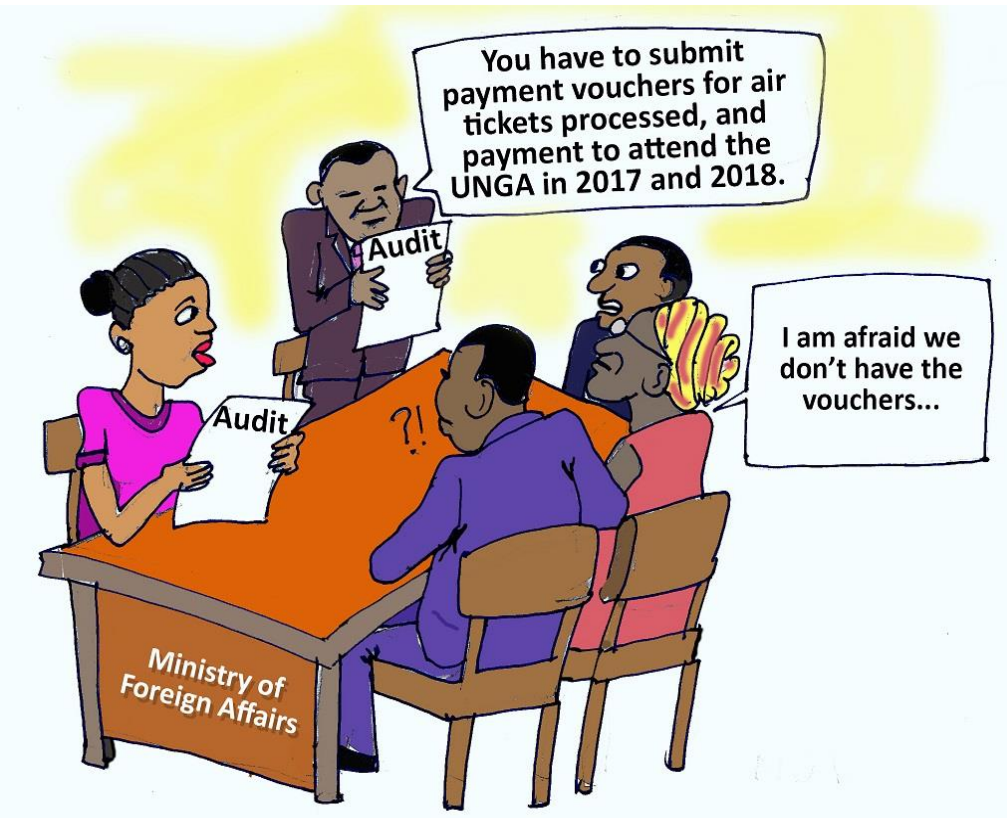
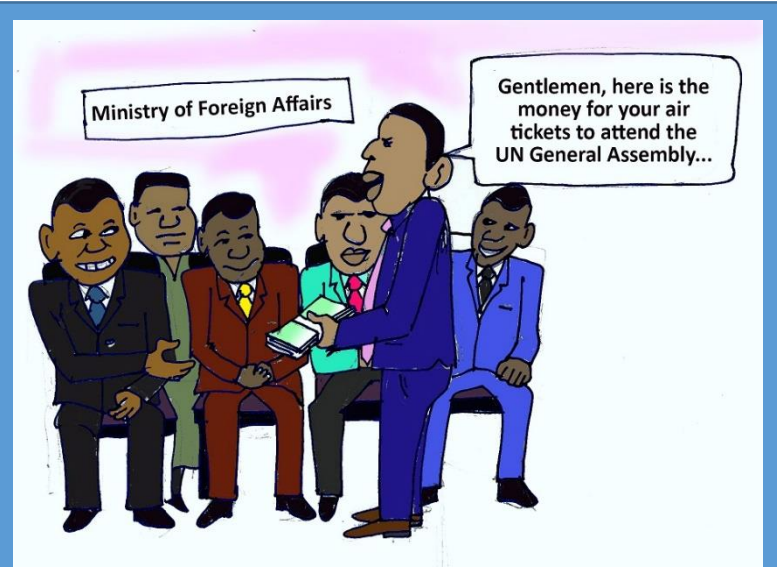
19. MINISTRY OF FINANCE- Payroll Management



Salaries totaling **Le743,101,906.00**, in respect of additional staff on the payroll, were not supported by the relevant documentary evidence such as appointment letter.

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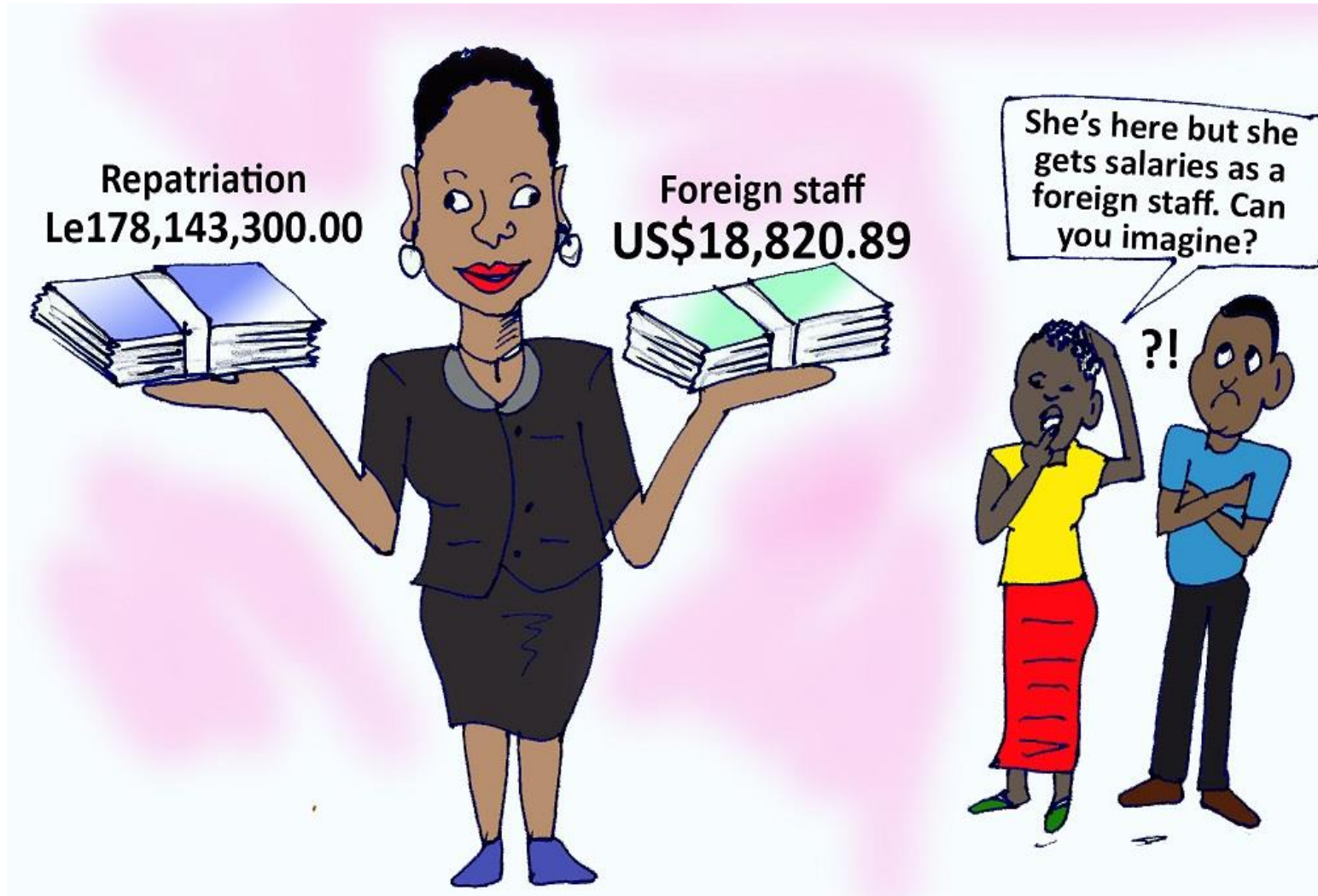
20. MINISTRY OF FOREIGN AFFAIRS- Airfare to the United Nations General Assembly (UNGA)



The Ministry paid Le90,613,000.00 in 2016 for air tickets for representatives to the UNGA, even though this support might have been already provided by the UN. Payment vouchers for air tickets processed and payment to attend the UNGA in 2017 and 2018, were not submitted for audit inspection.

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21. Foreign Mission Cadre Salaries Paid to a Recalled Staff



A staff who was recalled from foreign mission since 2017 and for whom **Le178,143,300** was paid out as repatriation cost, was again granted study leave with pay after the recall, and without due regards to the instruction of reporting to the Ministry's headquarters in Freetown. In addition, this staff continues to receive salaries as a foreign mission posted staff, and a total salary of **US\$18,820.89** has been paid to the said staff after the recall.

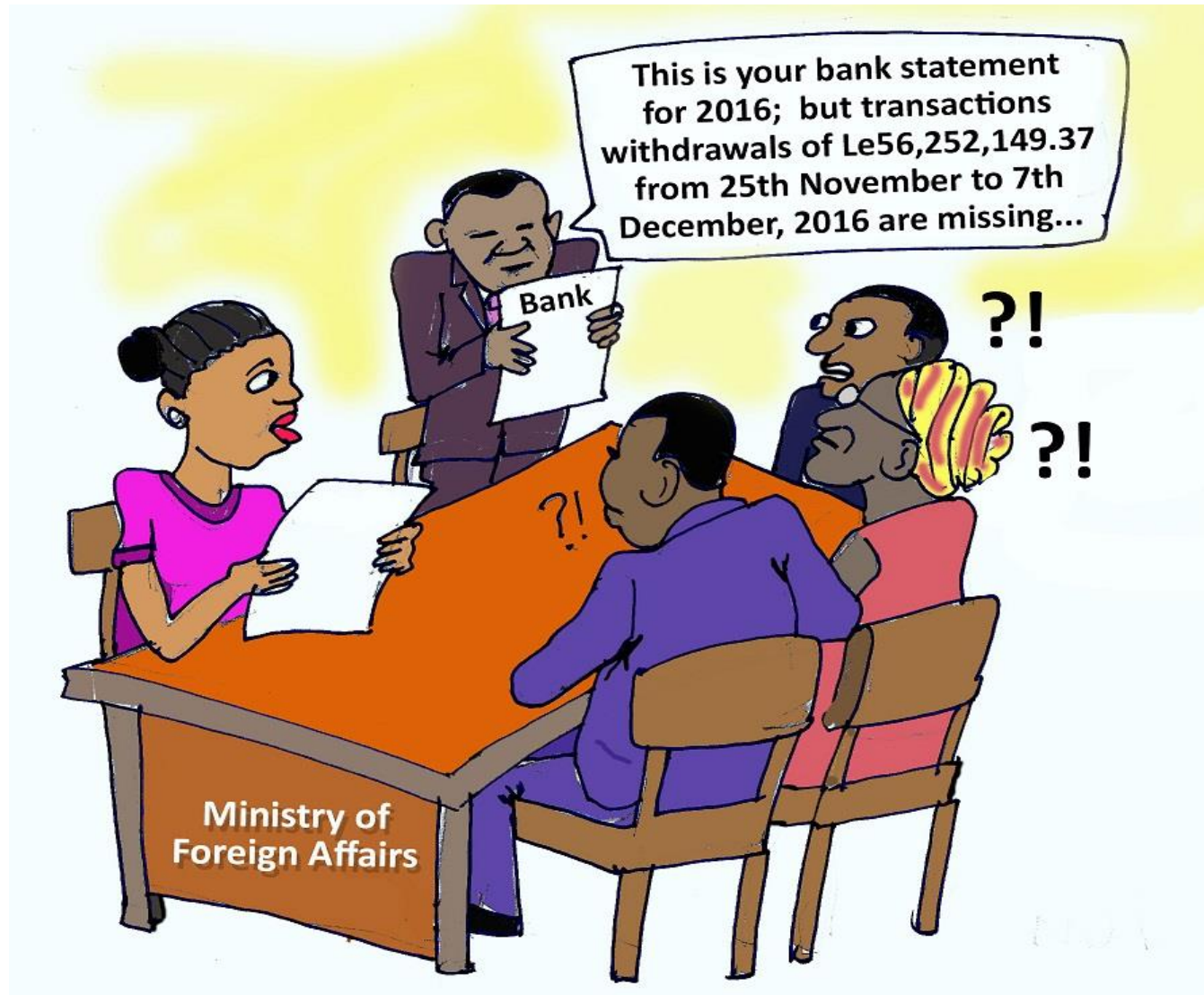
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22. Unsupported Payments



Bank withdrawals which totaled **Le118,000,000.00**, **Le579,235,000.00** and **Le533,355,423.00** in FY2016, FY2017 and FY2018 respectively, were without payment vouchers and supporting documents.

23. Unsupported Payments



Incomplete bank statement with transactions that took place from 25th November to 7th December, 2016 were omitted. The bank balance on 25th November, 2016 was **Le202,038,666.05**, while the bank balance on 7th December, 2016 was **Le145,786,516.68**. This resulted in the net cash withdrawals of **Le56,252,149.37** that was not accounted for.

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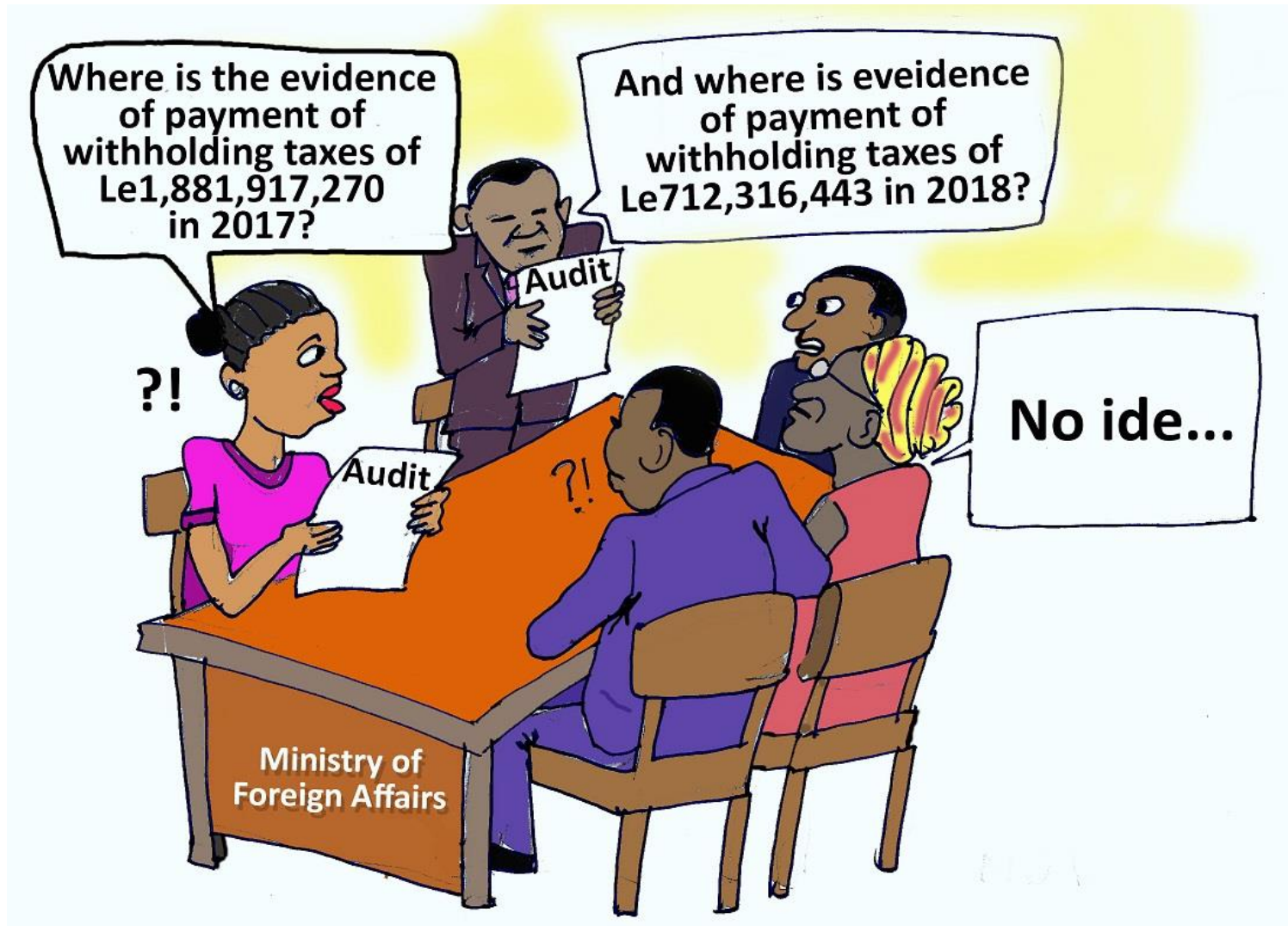
24. Unsupported Payments



Out of a total of **Le1,641,012,500.00**, payment vouchers and supporting documents were submitted for payments which totaled **Le100,000,000.00** leaving a balance of **Le1,541,012,500.**

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25. Unsupported Payments



There was no evidence in the form of NRA receipts to support payment of withholding taxes of **Le1,881,917,270.00** in 2017 and **Le712,316,443.00** in 2018.

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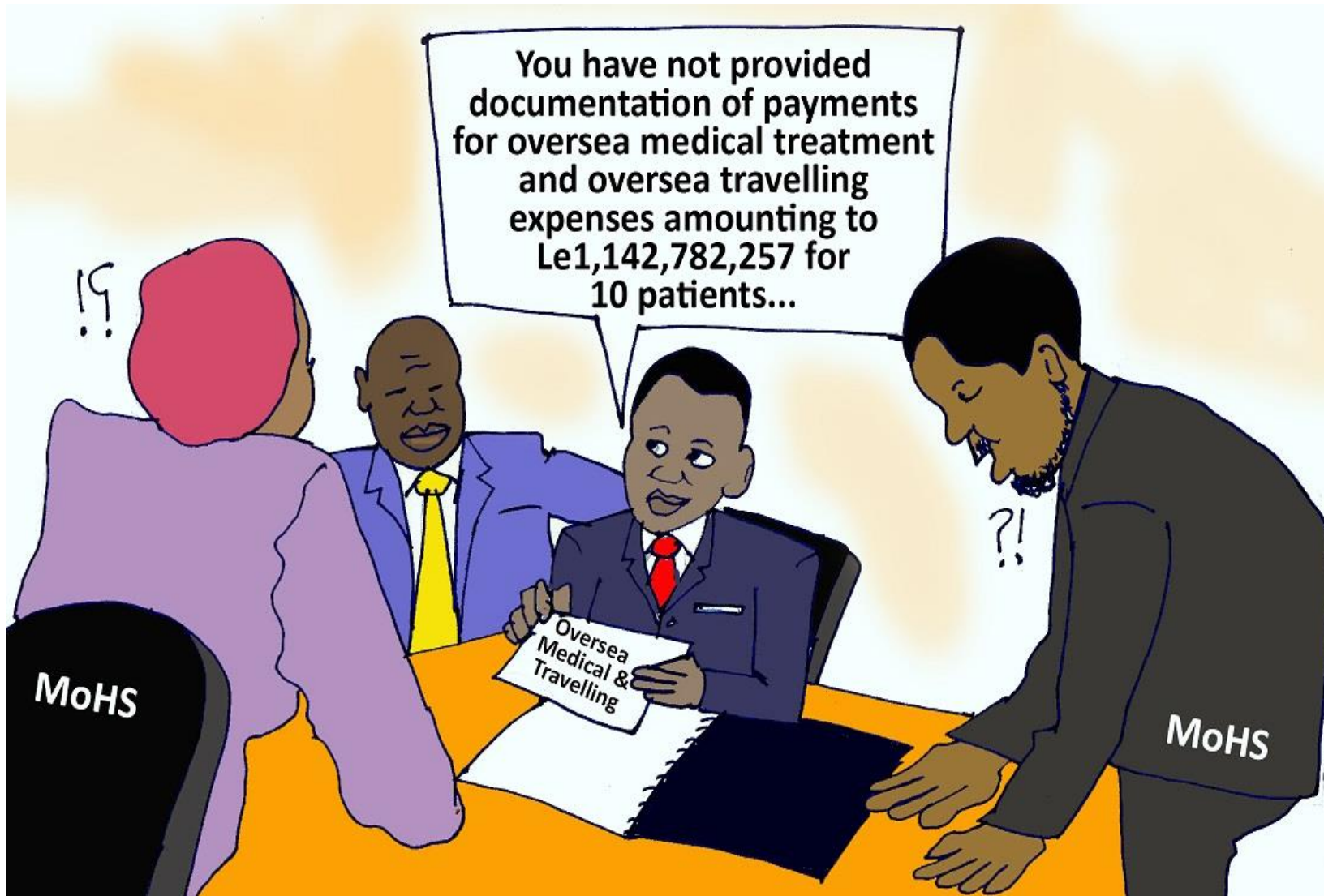
26. Unsupported Payments



Expenditure returns for payments made to the Permanent and Provincial Secretaries' Offices for the coordination of the presidential visit, which amounted to **Le1,338,950,000.00** were not submitted.

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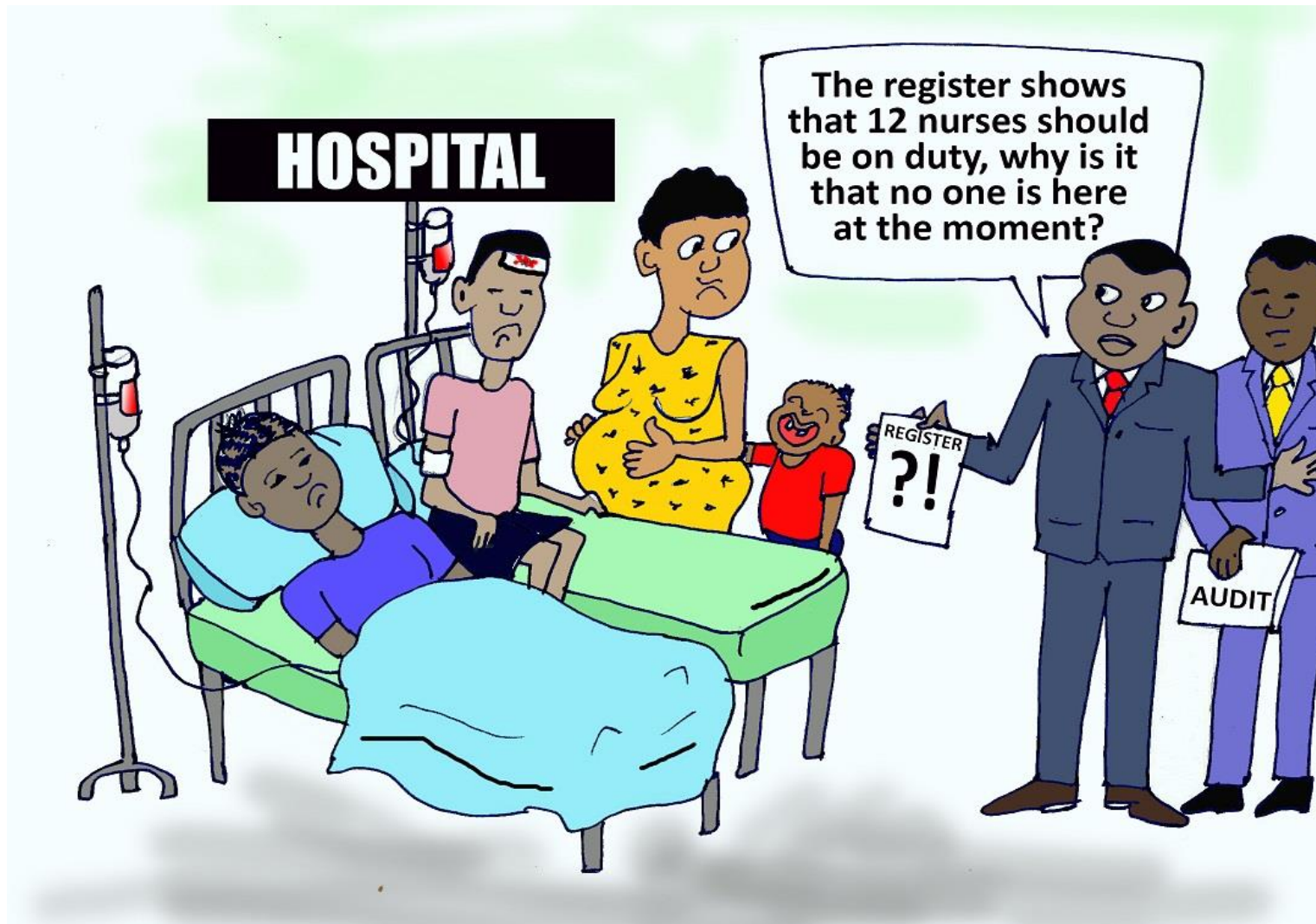
27. MINISTRY OF HEALTH AND SANITATION- Unsupported Payments



Payment for overseas medical treatment for 10 patients and overseas travelling expenses which amounted to **Le1,142,782,257.00** were not supported with relevant documents.

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28. MINISTRY OF HEALTH AND SANITATION- Night Shift Absenteeism (PCMH)



A spot-check carried out by the audit team at 12:30am on 1st October, 2017 revealed that 12 nurses assigned to the night shift did not report for duty as they failed to make themselves available for physical verification.

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29. Freetown International Airport Project (Mamamah Project)



Le14,699,018,440.00 was allocated to the Freetown International Airport Project (**Mamamah Project**) by the Government of Sierra Leone. Expenditure returns in respect of this amount was not submitted for inspection.

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30. JUDICIARY OF SIERRA LEONE- Salaries Paid to Ineligible Staff



71 personnel received salaries which amounted to **Le1,118,957,759** and the names of those personnel were not traced in the approved staff list submitted by the Judiciary.

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31. NATCOM- Terminal Benefit Payment to Board Members



A total of **Le216,500,000** was paid as severance benefits to three outgoing board members and the Chairman even though terminal benefits should only be paid to permanent staff of government entities.

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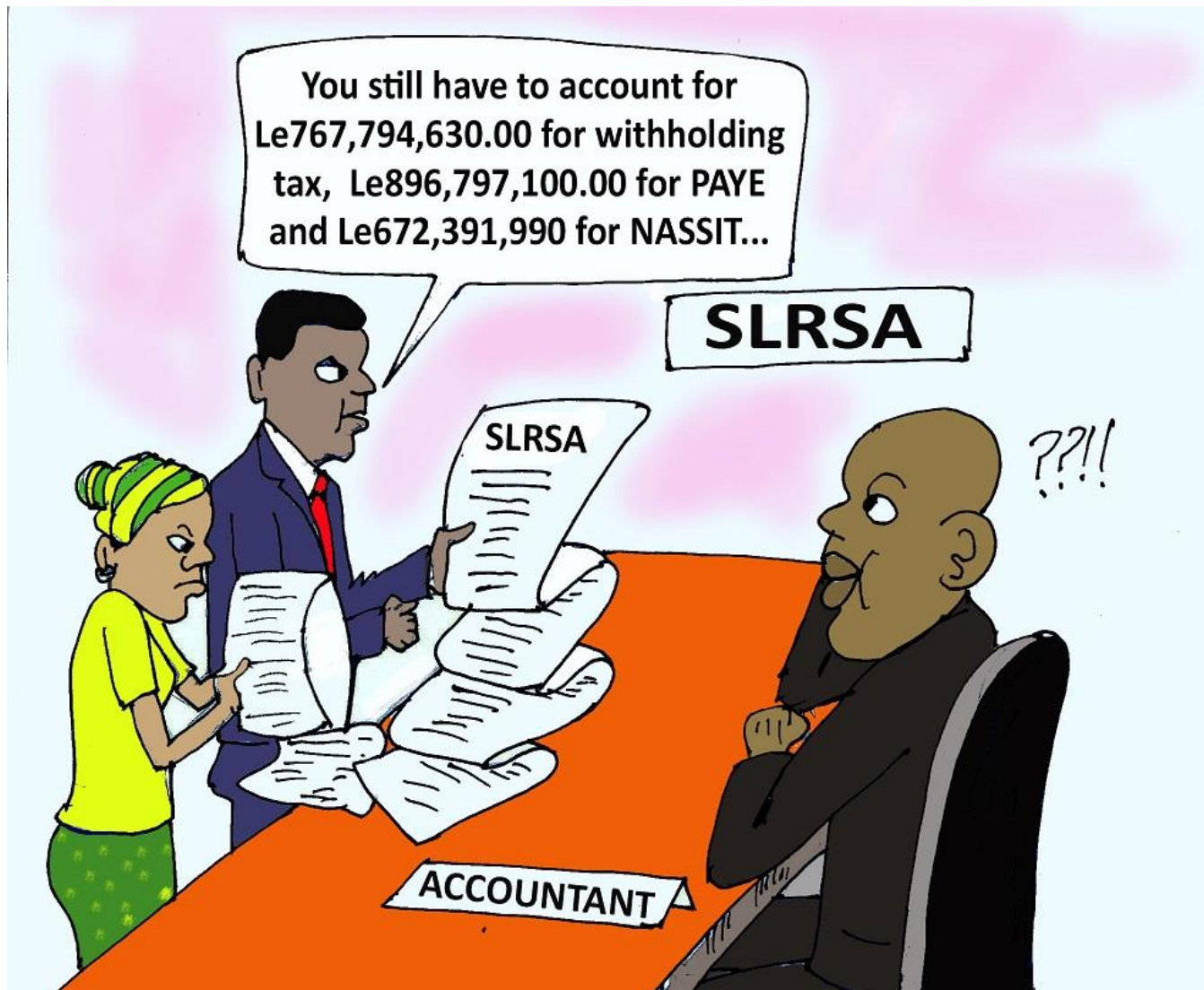
32. NATCOM



We observed differences of **Le5,751,085,000** and **Le10,532,869,000** between the amount actually transferred, and the one to be transferred into the Consolidated Fund for 2014 and 2015 respectively.

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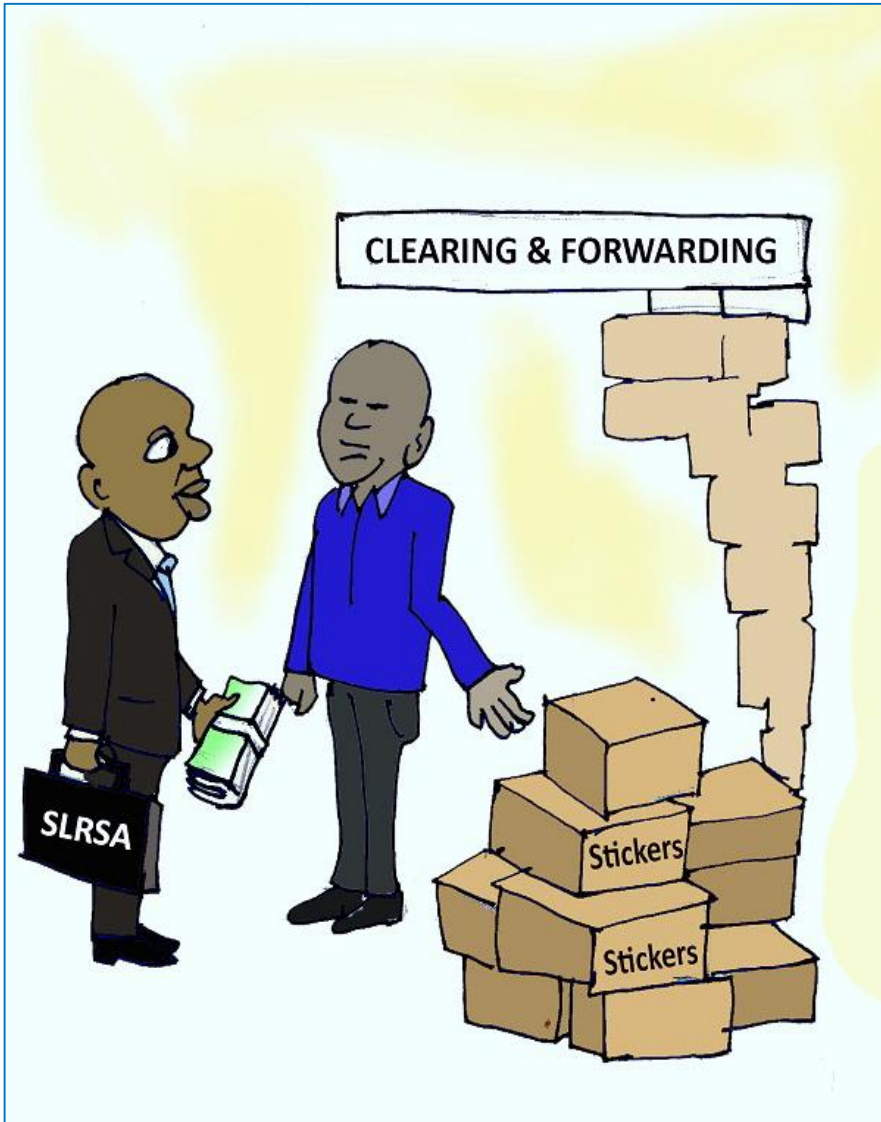
33. SLRSA- Sierra Leone Road Safety Authority



Withholding taxes of **Le767,794,630.00**; PAYE of **Le896,797,100.00** and NASSIT of **Le672,391,990** were not paid by SLRSA.

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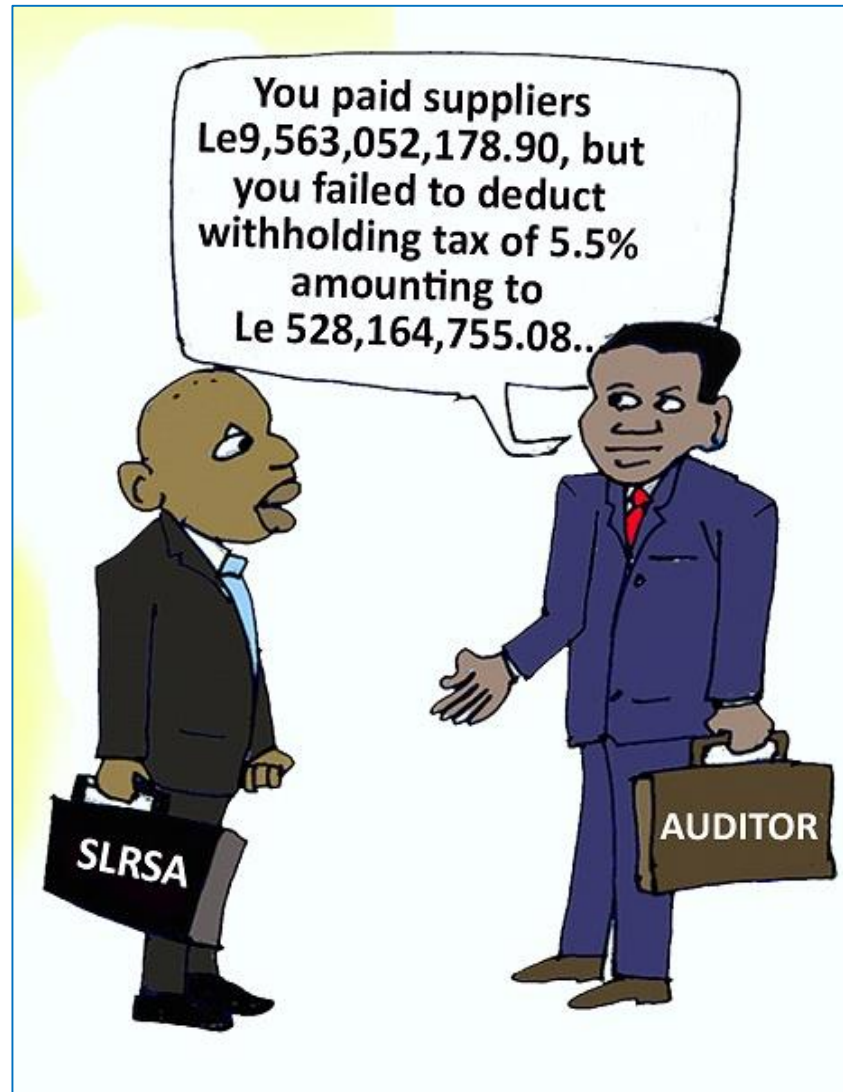
34. SLRSA- Sierra Leone Road Safety Authority



SLRSA paid much higher than the assessed amount to a Clearing Agency to clear stickers. A difference/excess payment of **Le1,317,595,031.59** was noted. This can be viewed as a possible fraud.

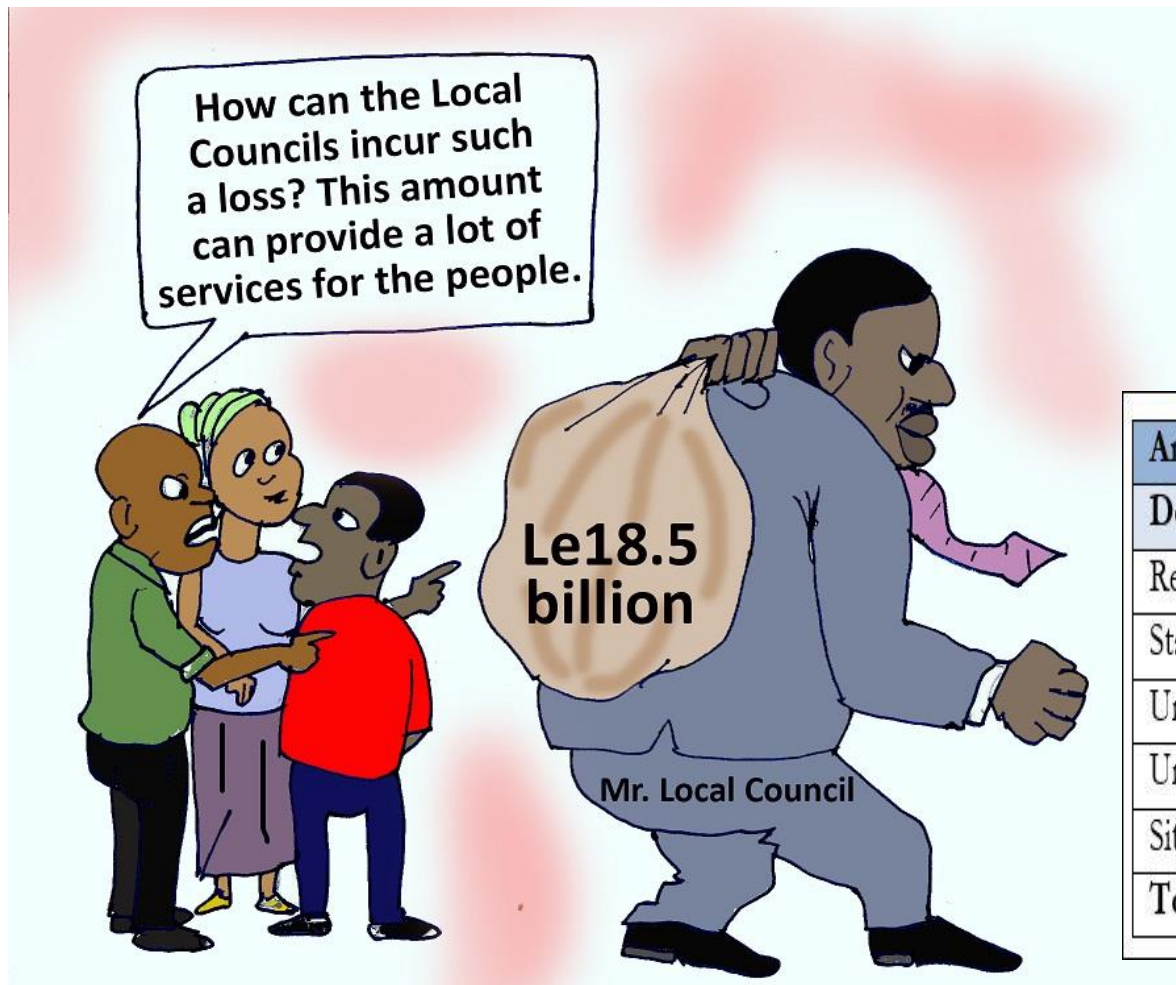
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35. SLRSA- Non-Payment of Statutory Taxes and Duties



Payments of **Le9,563,052,178.90** were made to suppliers and contractors without deducting withholding tax of 5.5% which resulted in a tax loss of **Le528,164,755.08.**

36. LOCAL COUNCILS



Cash losses observed in Local Councils amounted to a total loss of **Le18.5 billion**.

| Analysis of Cash Irregularities on the Activities of Local Councils | |
|---|-----------------------|
| Detail | Amount (Le) |
| Revenue arrears | 15,782,182,623 |
| Statutory deductions not made | 585,287,005 |
| Unsupported payments | 865,744,736 |
| Unapproved expenditure | 826,135,726 |
| Sitting fees and other allowances paid to absentee councillors | 460,930,000 |
| Total | 18,520,280,090 |

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37. LOCAL COUNCILS- Statutory Irregularities



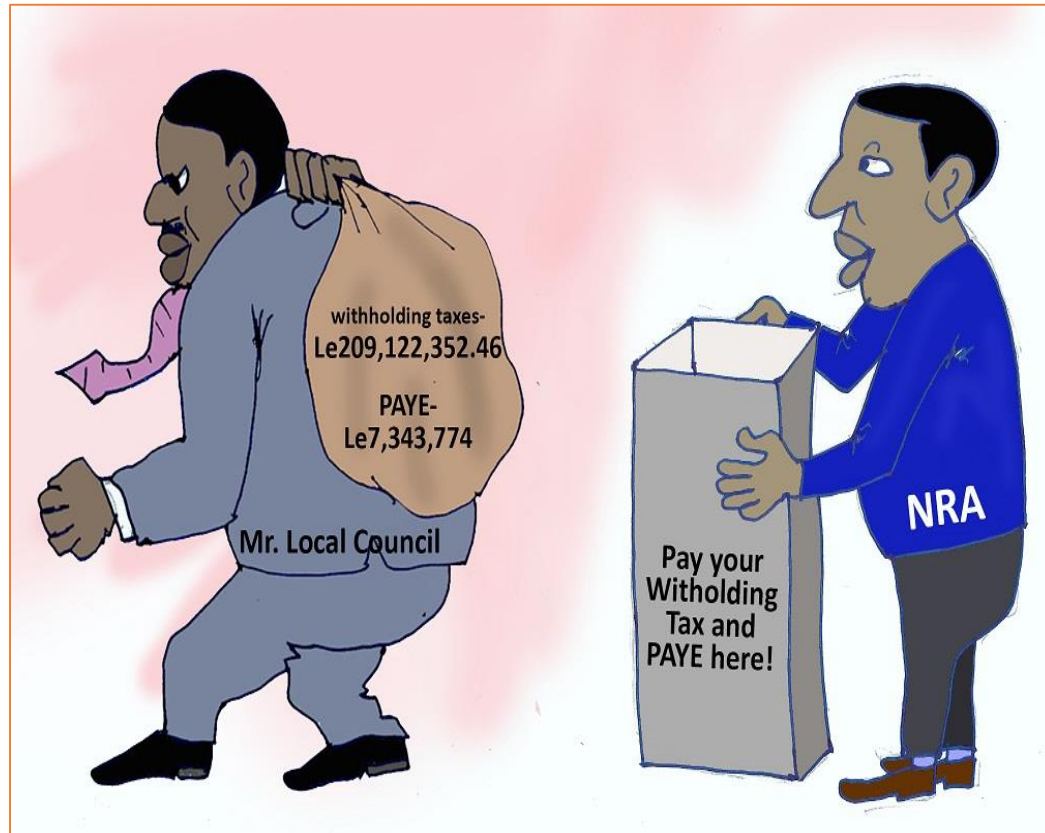
Six councils failed to remit a total amount of **Le368,820,879** being social security contributions to NASSIT.

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38. LOCAL COUNCILS- Statutory Irregularities

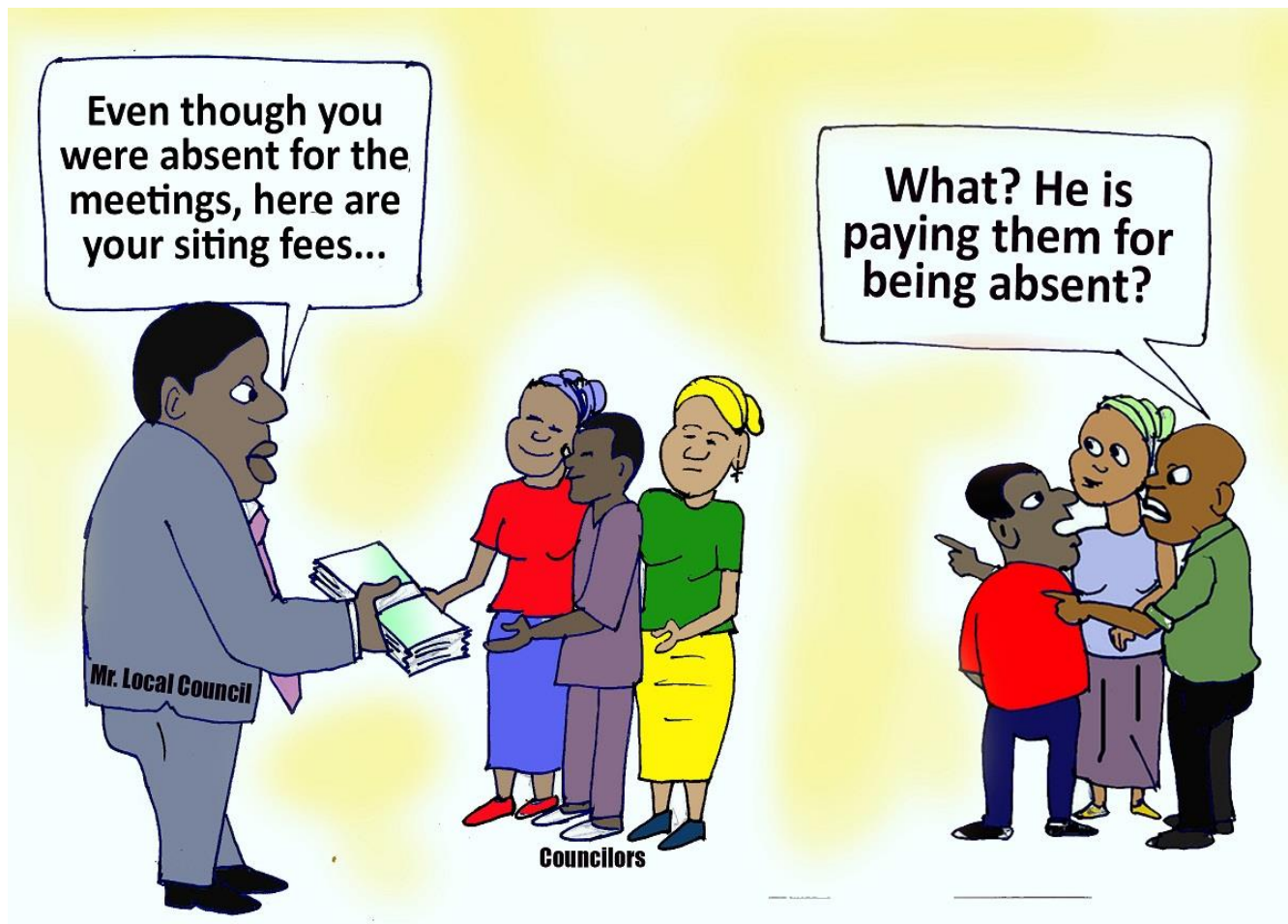
Withholding taxes which totaled **Le209,122,352.46** and PAYE tax of **Le7,343,774** were either not deducted, or deducted but not paid to the NRA.

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| Non-payment of Statutory Obligations | | | | |
|--------------------------------------|-----------------------|------------------------|---------------------|--------------------------------|
| Name of Council | NASSIT (Le) | Withholding Taxes (Le) | PAYE Tax (Le) | Total statutory Deductions(Le) |
| Bo District | - | 14,194,686.21 | | 14,194,686.21 |
| Port Loko District | 24,406,800.00 | - | 7,343,774.00 | 31,750,574.00 |
| Kambia District | 23,088,675.00 | 30,799,353.75 | | 53,888,028.75 |
| Western Area Rural District | 15,929,500.00 | - | - | 15,929,500.00 |
| Koidu New Sembehun City | 3,358,724.00 | - | - | 3,358,724.00 |
| Kenema District | 3,712,140.00 | 5,485,675.50 | - | 9,197,815.50 |
| Kenema City | 51,841,000.00 | - | - | 51,841,000.00 |
| Bonthe District | 3,381,750.00 | - | - | 3,381,750.00 |
| Bo City | 224,892,290.00 | - | - | 224,892,290.00 |
| Makeni City | - | 1,155,000.00 | - | 1,155,000.00 |
| Freetown City | - | 152,943,537.00 | - | 152,943,537.00 |
| Karene District | - | 4,544,100.00 | - | 4,544,100.00 |
| Tonkolili District Council | 18,210,000.00 | | | 18,210,000.00 |
| Total | 368,820,879.00 | 209,122,352.46 | 7,343,774.00 | 585,287,005.46 |

39. LOCAL COUNCILS- Payment of Sitting Fees and Allowances to Absentee Councillors



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During 2018, a total of **Le460,930,000.00** was paid as sitting fees and other allowances to councillors in seven councils, who were absent from the meetings to which these payments are related.

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| Payment of sitting fees and other allowances to absentee councillors | |
|--|-------------------------------------|
| Name of Council | Payment to Absentee Councillors(Le) |
| Port Loko District | 18,880,000.00 |
| Kambia District | 33,510,000.00 |
| Kono District | 78,120,000.00 |
| Kailahun District | 272,540,000.00 |
| Bonthe Municipal | 9,440,000.00 |
| Bo City | 21,050,000.00 |
| Bo District | 27,390,000.00 |
| Total | 460,930,000.00 |

**40. THIS TABLE GIVES A BEAKDOWN OF CASH LOSSES IN RESPECT OF MDAs, LCs & PEs
38. FOR THE ANNUAL AUDITOR-GENERAL'S REPORT 2018**

| INSTITUTION/PROJECT | Detail | Amount (Le) | Ref. Page in AG's Report 2018 |
|---|---|---------------|-------------------------------|
| Ministries, Department, Agencies & Local Councils | | | |
| Ministries, Department, Agencies | | | |
| Ministry of Finance-2018 | Salaries in respect of additional staff on the payroll not supported by the relevant documentary evidence | 743,101,906 | 63 |
| | Unjustified increment in employees' basic salaries | 218,227,294 | 63 |
| | Excess payment of DSAs | 69,451,987 | 64 |
| | DSAs paid without supporting documents | 794,318,083 | 64 |
| | Unexplained overspending of expenditure for four expenditure heads | 7,262,595,235 | 66 |
| Ministry of Foreign Affairs & International Cooperation- 2016-2018 | Extra payment of air tickets for representatives to the United Nations General Assembly -2016 | 90,613,000 | 67 |
| | Overpayment of Per Diems for sponsored International Travel-2018 | 59,821,440 | 67 |
| | Payment of children and education allowances to two mission staff, with no evidence of the existence of children in their personal files- 2017(£3,396.78@Le9,090.91 and US\$7,200 @ Le7,142.86) | 82,308,413 | 68 |
| | Ineligible payment of children education allowances to five mission staff for children above 18 years- 2017 (US\$50,850@Le7,142.86) | 363,214,431 | 68 |
| | Payment of salary to staff recalled from foreign mission since 2017(US\$18,820@Le7,142.86) | 134,428,625 | 69 |
| | Withholding taxes not paid over to NRA | 246,870,821 | 69 |

| INSTITUTION/PROJECT | Detail | Amount (Le) | Ref. Page in AG's Report 2018 |
|--|--|---------------|-------------------------------|
| Ministries, Department, Agencies & Local Councils | | | |
| | Unsupported payments 2016 | 118,000,000 | 70 |
| | Unsupported payments 2017 | 579,235,000 | 70 |
| | Unsupported payments 2018 | 533,355,423 | 70 |
| | Unsupported payments -Net cash withdrawals from in-completed bank statements not accounted for | 56,252,149 | 70 |
| | Fuel not accounted for 2016 | 540,642,000 | 71 |
| | Fuel not accounted for 2017 | 617,340,000 | 71 |
| | Fuel not accounted for 2018 | 826,368,000 | 71 |
| | Three (3) motorbikes not available for verification | 34,500,000 | 72 |
| Ministry of Defence 2017-2018 | Withholding taxes not paid over to NRA 2017 | 1,881,917,270 | 99 |
| | Withholding taxes not paid over to NRA 2018 | 712,316,443 | 99 |
| | Unsupported payments | 1,541,012,500 | 98 |
| Ministry of Local Government & Rural Development 2018 | Special Imprest Not Retired | 479,564,000 | 108 |
| | Unsupported payments | 351,590,000 | 108 |
| | Unsupported payments | 1,338,950,000 | 108 |
| | Two desk top computers not available for verification | 16,000,000 | 108 |
| | 16 yards' carpet not available for verification | 11,200,000 | 108 |
| Ministry of Local | Unsupported payments | 134,475,000 | 109 |

| INSTITUTION/PROJECT | Detail | Amount (Le) | Ref. Page in AG's Report 2018 |
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| Ministries, Department, Agencies & Local Councils | | | |
| Government & Rural Development-2017 | Salary paid to staff whose names were not on staff list | 616,203,096 | 111 |
| | Unsupported payments -Project fund not accounted for | 57,860,000 | 113 |
| Provincial Secretary's Office, North-East-2018 | Expenditure refunds not paid into the CF | 400,000,000 | 113 |
| | Difference between fuel paid for by Ministry of Finance and records of fuel received by the fuel dealer | 337,275,000 | 114 |
| | Fuel received by fuel dealer but not fully account for | 187,280,000 | 114 |
| Ministry of Health and Sanitation (Headquarters)2017 | Unsupported payments for goods, works and services | 1,142,782,257 | 116 |
| West African Health Organisation-2017 | Payments without the approval of the Permanent Secretary (US\$42,885 @ Le 7,142.86) | 306,321,551 | 123 |
| | Withholding taxes not paid(US\$ 1,650 @ Le7,142.86) | 11,785,719 | 124 |
| National Pharmaceutical Procurement Unit-2017 | Unsupported payments | 47,150,000 | 124 |
| Sierra Leone Medical Aid-2017 | Unsupported payments(US\$2,361@ Le7,142.86) | 16,864,292 | 124 |
| Ola During Children's Hospital 2016-2017 | Unsupported payments | 2,438,223,850 | 125 |
| | Unsupported outstanding payments | 702,996,965 | 126 |
| | Withholding taxes not paid over to NRA | 21,925,265 | 127 |

| INSTITUTION/PROJECT | Detail | Amount (Le) | Ref. Page in AG's Report 2018 |
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| Ministries, Department, Agencies & Local Councils | | | |
| Primary Health Care (PHC) Tonkolili-2017 | Unsupported payments | 731,679,000 | 130 |
| | Fuel not accounted for | 35,422,000 | 131 |
| | No evidence of delivery of alleged procured essential drugs | 30,000,000 | 131 |
| Magburaka Government Hospital-2017 | Withholding taxes not deducted and paid over to NRA | 1,431,265 | 132 |
| Ministry of Basic and Senior Secondary Education-2018 | Unsupported payments-Bank withdrawals | 1,871,871,841 | 135 |
| | Withholding taxes deducted but not paid to NRA | 3,218,875 | 135 |
| | Withholding taxes not deducted but not paid to NRA | 6,057,115 | 135 |
| Ministry of Agriculture and Forestry, Headquarters- 2018 | Unsupported payments- Bank withdrawals from Forestry Development Account before its closure on 30th April 2018 | 2,149,371,294 | 138 |
| | Unsupported payments- Cash transfer from the from Forestry Development Account before its closure on 30th April 2018 | 890,000,000 | 138 |
| | Unsupported payments-Bank withdrawals from the Imprest Account | 905,990,144 | 138 |
| | Unsupported payments-National Tree Planting Campaign | 556,545,000 | 139 |
| | Withholding taxes not paid over to NRA-National Tree Planting Campaign | 32,142,550 | 139 |
| Ministry of Agriculture and Forestry, Kenema District- 2018 | Unrecovered loans | 80,920,000 | 146 |

| INSTITUTION/PROJECT | Detail | Amount (Le) | Ref. Page in AG's Report 2018 |
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| Ministries, Department, Agencies & Local Councils | | | |
| Ministry of Agriculture and Forestry, Bo District- 2018 | Revenues in respect of Farmers Based Organizations not banked | 5,055,000 | 147 |
| | Fuel not accounted for | 57,500,000 | 147 |
| | Store items issued without Store Issue Vouchers | 15,300,000 | 146 |
| Ministry of Transport and Aviation 2014-2018 | Over payments to vendors due to use of an unfair exchange rates | 401,813,821 | 152 |
| | Salaries to 58 individuals whose names were not on staff list | 448,389,012 | 156 |
| | Non-submission of expenditure returns in respect of Freetown International Airport Project (Mamamah Project) | 14,699,018,440 | 157 |
| Ministry of Information and Communications 2016-2018 | Salaries paid to 12 outreach officers without prior approval | 396,613,626 | 158 |
| | Unsupported payments | 642,695,537 | 159 |
| | Unsupported payments 2017(US\$80,059@Le7,142.86) | 571,850,229 | 159 |
| | Unsupported payments 2018(US\$34,070@Le7,692.31) | 262,077,002 | 159 |
| | Special imprest not retired | 450,000,000 | 159 |
| Local Government Service Commissions- 2015-2018 | Withholding taxes not paid over to NRA | 28,954,072 | 161 |
| | Unsupported payments | 185,138,000 | 161 |
| | Special Imprest Not Retired: 2018 | 181,104,000 | 162 |
| | Fuel not accounted for | 102,907,000 | 162 |
| Judiciary of Sierra Leone- 2018 | Revenue in respect of probates fees not banked | 10,308,850 | 162 |
| | Revenue not banked | 28,230,787 | 162 |

| INSTITUTION/PROJECT | Detail | Amount (Le) | Ref. Page in AG's Report 2018 |
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| Ministries, Department, Agencies & Local Councils | | | |
| | NRA receipts not available to confirm payments in respect of a sample execution files at the Undersheriff Unit | 109,509,044 | 162 |
| | Bank statements, receipts, sub-treasury maintenance cashbook in respect of court orders not submitted to confirm banking of revenue | 52,243,718 | 164 |
| | Salaries Paid to 71 Ineligible Staff | 1,118,957,759 | 165 |
| Sierra Leone Police, East-2018 | Revenue arrears | 1,915,200,000 | 171 |
| Office of Administrator & Registrar General-2018 | Revenue not banked | 2,723,000 | 172 |
| Office of The Vice President-2017 | DSAs not accounted for(US\$9,600* Le7,142.86) | 68,571,456 | 178 |
| | Imprest not accounted for | 2,880,001 | 178 |
| Human Resource Management Office-2018 | Payment of salaries to staff after rightsizing | 14,858,272 | 178 |
| Government Printing Department-2018 | Revenue not banked | 8,150,000 | 179 |
| Political Parties Registration Commission: 2016-2017 | Over payment of salaries to staff (Le38,624,640+Le8,930,713) | 47,555,353 | 179 |
| Immigration Department HQ 2017- 2018 | Salaries paid to 16 doubtful staff and without personal files | 118,048,143 | 180 |
| | Salaries paid to 29 staff whose names were not on staff list | 528,567,854 | 180 |

| INSTITUTION/PROJECT | Detail | Amount (Le) | Ref. Page in AG's Report 2018 |
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| Ministries, Department, Agencies & Local Councils | | | |
| | Revenue not banked 2017 | 212,939,033 | 183 |
| | Revenue not banked 2018 | 28,088,060 | 183 |
| Immigration Department East - 2018 | Revenue not banked | 42,000,000 | 184 |
| Sub Total | | 56,176,233,168 | |
| Public Enterprises | | | |
| Fourah Bay College - 2016 | Unsupported payments- staff training and development | 997,630,250 | 288 |
| | Unsupported payments- miscellaneous expenses | 249,128,500 | 288 |
| | Unsupported payments- for trade receivables | 4,422,960,227 | 290 |
| Fourah Bay College - 2015 | Unsupported payments- for trade receivables | 20,435,608,368 | 286 |
| Decentralised Service Delivery Project 2 - 2018 | Non deduction and payment of statutory tax | 47,775,000 | 313 |
| National Telecommunications Company 2016 | Severance benefits to three outgoing board members and the Chairman without any basis | 216,500,000 | 206 |
| | Unsupported payments | 10,805,418,626 | 206 |
| | Salary overstated | 878,907,869 | 210 |
| National Telecommunications | Unsupported payments - Customs documentation including the customs duty assessment to substantiate the payment not submitted | 80,244,106 | 212 |

| INSTITUTION/PROJECT | Detail | Amount (Le) | Ref. Page in AG's Report 2018 |
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| Ministries, Department, Agencies & Local Councils | | | |
| Company 2014- 2015 | Revenue not paid into the CF (Le5,751,085,000 + Le10,532,869,000) | 16,283,954,000 | 213 |
| Electricity Generation and Transmission Company- 2015 | Withholding taxes on rent not deducted and paid to the NRA | 382,634,174 | 215 |
| | Withholding taxes not deducted and paid over to the NRA | 1,083,167,880 | 220 |
| Sierra Leone Electricity and Water Regulatory Commission | Unsupported payments -Questionable transactions | 56,550,000 | 223 |
| Sierra Leone Roads Authority - 2015 | Rent allowance not taxed | 290,100,000 | 225 |
| | Unsupported payments -Training expenses for tuition fees for two members of staff (Le32,560,000 +Le56,650,000) | 89,210,000 | 225 |
| | Unsupported payments | 95,902,143 | 226 |
| Sierra Leone Road Safety Authority- 2016 | NASSIT contributions under deducted but not recovered and paid over to NASSIT | 3,391,752 | 232 |
| | Outstanding Withholding tax, PAYE and NASSIT contributions not paid over to NRA and NASSIT(Le767,794,630.00 + Le896,797,100.00 + Le672,391,990). | 2,336,983,720 | 234 |
| | Ineligible Expenditure | 281,209,000 | 238 |
| | Unsupported Payments | 2,653,210,340 | 234 |
| Sierra Leone Road Safety Authority - 2017 | Excess payment for the clearing of stickers | 1,317,595,031 | 245 |
| | Withholding taxes not deducted and paid to the NRA | 486,631,337 | 246 |
| | Tax loss on rent allowance | 389,970,000 | 246 |

| INSTITUTION/PROJECT | Detail | Amount (Le) | Ref. Page in AG's Report 2018 |
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| Ministries, Department, Agencies & Local Councils | | | |
| | Statutory dedications not paid to NASSIT and NRA | 2,273,496,770 | 247 |
| | PAYE tax not deducted from the monthly allowance paid to board members | 115,471,750 | 245 |
| Produce Monitoring Board- 2017 | Withholding tax not deducted and paid over to the NRA | 9,067,302 | 276 |
| National Council for Technical Vocational and Other Academic Awards 2015 | Withholding taxes not deducted and paid to NRA | 10,844,850 | 300 |
| National Council for Technical Vocational and Other Academic Awards 2016 | Withholding taxes not deducted and paid to NRA | 4,071,815 | 301 |
| National Council for Technical Vocational and Other Academic Awards 2017 | Withholding taxes not deducted and paid to NRA | 753,500 | 301 |
| Sub Total | | 66,298,388,310 | |
| Local Councils | | | |
| Local Councils 2018 | Revenue arrears (Port Loko District Council, Bo City Council, and Freetown City Council) | 15,782,182,623 | 335 |
| | Non-payment of statutory obligations (NASSIT, Withholding taxes, and PAYE) | 585,287,005 | 336 |

| INSTITUTION/PROJECT | Detail | Amount (Le) | Ref. Page in AG's Report 2018 |
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| Ministries, Department, Agencies & Local Councils | | | |
| | Unsupported payments | 865,744,736 | 340 |
| | Over expenditure of budget lines and unapproved expenditure | 826,135,726 | 341 |
| | Payment of sitting fees and other allowances to absentee councillors | 460,930,000 | 342 |
| Sub total | | 18,520,280,090 | |
| Grand Total | | 140,994,901,568 | |