



**PERFORMANCE AUDIT REPORT ON GOVERNMENT'S EFFORT  
IN ACHIEVING FOOD SUFFICIENCY BY 2023 AND THE IMPACT  
OF CLIMATE CHANGE ON AGRICULTURE**

**FEBRUARY 2025**

## **FOREWORD**

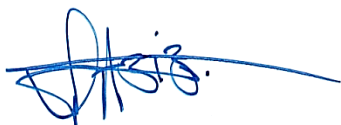
In submitting this Performance Audit Report for tabling in Parliament, we refer to Section 11 of the Audit Service Act of 2014, which indicates the responsibilities of the Audit Service Sierra Leone (ASSL) as follows:

“To audit and report on all public accounts of Sierra Leone and public offices including the Judiciary, 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 of 2014 mandates 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 95(6) of the Public Financial Management Act of 2016 states: "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 our mandate as described above, we have the pleasure and honour to submit a detailed performance audit report on government effort in achieving food sufficiency by 2023 and the impact of climate change on agriculture in line with the Sierra Leone Medium Term National Development Plan 2019-2023 by the Ministry of Agriculture and Food Security.

A handwritten signature in blue ink, appearing to read "Abdul Aziz".

Abdul Aziz

**ACTING AUDITOR-GENERAL**

## ABBREVIATIONS AND GLOSSARY OF TERMS

### ABBREVIATIONS AND ACRONYMS

ABC	Agriculture Business Centres
AFROSAI-E	African Organisation of English-speaking Supreme Audit Institutions
ASSL	Audit Service Sierra Leone
EPA	Environmental Protection Agency
INTOSAI	International Organisation of Supreme Audit Institutions
ISSAIs	International Standards of Supreme Audit Institutions
MAFS	Ministry of Agriculture and Food Security
MDAs	Ministries Departments and Agencies
MoECC	Ministry of Environment and Climate Change
MoF	Ministry of Finance
MoPED	Ministry of Planning and Economic Development
MOU	Memorandum of Understanding
NAT	National Agriculture Transformation
NGOs	Non-Governmental Organisations
PEMSD	Planning Evaluation Monitoring and Statistics Division
SAIs	Supreme Audit Institutions
SDGs	Sustainable Development Goals
MTNDP	Medium Term National Development Plan

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## EXECUTIVE SUMMARY

Agriculture is the biggest economic sector in Sierra Leone, as it contributes up to 55.1.% of the Gross Domestic Product (GDP).<sup>1</sup> According to the Sierra Leone National Food and Nutrition Security Implementation Plan, about 70% of the population in Sierra Leone live in rural areas and are engaged in smallholder agricultural production.<sup>2</sup> Food sufficiency has long been a priority for the Government of Sierra Leone. The Government's strategy is to increase productivity in food cultivation through mechanised farming with the aim of improving food availability.

The importance of food sufficiency is reflected in the country's Medium-Term National Development Plan (MTNDP) 2019-2023 (Cluster 2.1, key target 1) which aims to achieve 90 percent food self-sufficiency by 2023. The eradication of hunger, the attainment of food sufficiency and improved nutrition is one of the Sustainable Development Goals (SDGs) adopted by the United Nations in 2015.<sup>3</sup>

The Government of Sierra Leone's transformation strategy – Vision 2025 shares a similar goal with the United Nations (UN) which is “attaining food security and adequate nutrition”.

In Sierra Leone, agriculture is characterised by declining yields due to lack of access to improved seeds, inputs and an increasingly unpredictable climate which has started to impact productivity. Sierra Leone is in the extremely vulnerable category of countries with risks of climate change, according to the Climate Change Vulnerability Index 2017. According to the World Health Data Report 2019, agriculture and land use change and forestry contributes 73% to the country's climate actions in terms of carbon dioxide gases.

In light of the above, and in compliance with the Auditor-General's mandate, as prescribed in Section 119 (2) of the 1991 Constitution of Sierra Leone, the Audit Service Sierra Leone (ASSL) conducted a performance audit on government's effort in achieving food sufficiency by 2023 and the impact of climate change on agriculture in line with the Medium Term National Development Plan (MTNDP) 2019-2023 by the Ministry of Agriculture and Food Security.

The objective of the audit was to assess the extent to which measures put in place by MAFS in ensuring food sufficiency and the impact of climate change on agriculture have been achieved in line with the country's MTNDP covering the period from 1st January 2019 to October, 2023. We also assessed progress on food sufficiency based on the key targets and policy actions stated in the MTNDP. The

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<sup>1</sup> Sierra Leone Medium Term National Development Plan, 2019-2023

<sup>2</sup> Government of Sierra Leone National Food and Nutrition Security Implementation Plan

<sup>3</sup> Sustainable Development Goal 2

audit also considered current activities implemented in 2023. In order to achieve our objective, we sought answers to the following questions:

Audit Question 1: To what extent has the government provided for enabling legal and policy frameworks and institutional arrangements for the achievement of food sufficiency and the impact of climate change on agriculture?

Audit Question 2: To what extent has the government planned and budgeted for the achievement of food sufficiency and the impact of climate change on agriculture?

Audit Question 3: To what extent has the government implemented actions for the achievement of food sufficiency and the impact of climate change on agriculture?

Audit Question 4: To what extent has food sufficiency and the impact of climate change on agriculture been achieved?

## **What we found out**

### **Alignment of Legal and Policy Framework**

The available policies and legal framework are aligned to achieve food sufficiency. This is evidence by the fact that there are series of legislative sectoral frameworks and strategies for achieving food sufficiency and climate change in socio-economic development in Sierra Leone. For instance, the strategic objective of cluster 2.1 as stated in the MTNDP is to improve performance in the sector as a basis for moving up the value chain into industrial agricultural activities. Similarly, the National Agriculture Transformation (NAT) policy 2023 aims at doubling production in four value chains, i.e Rice, Livestock, cash crops and forestry.

### **Institutional Set-up**

MAFS which is responsible for the implementation of the NAT programme did not provide evidence that they had been working with the presidential task force and the Agricultural Coordination Transformation (ACT) team for effective implementation of the programme. MAFS could not provide the list of team members, minutes of meetings, technical support provided, planning, monitoring, evaluation, and reporting of activities as stated in the policy. There was also no evidence to indicate that the ACT facilitated coherence and alignment of donor projects and potential private sector groups.

### **Budgets to Achieve Food Sufficiency and Climate change on Agriculture**

A review of the MTNDP 2019-2023 and the NAT 2023 policy disclosed that provisions were made for the achievement of cluster 2.1 i.e., increasing productivity and commercialisation of the agriculture sector. Relevant documents including policies and reports from the technical hearings on the



draft budget for MAFS, minutes of budget hearings, budgets and actual allocations to confirm their alignment with the MTNDP were not provided by MoF.

In order to increase productivity and commercialisation of the agriculture sector, the government budgeted US\$148.89 million, equivalent of NLe 1,970,139,100. Content analysis of the Mid-term Review Report on the Implementation of the MTNDP 2019-2023 revealed inadequate budget allocation to the MAFS. This was also confirmed in an interview with MAFS officials at headquarters and district levels that budget allocations are inadequate for the achievement of the target as the sector did not receive up to 10% of the annual budget.

### **Actions for the Achievement of Food Sufficiency and Climate change on Agriculture**

- From a review of the climate change policy, we noted that US\$800 million was spent to develop the National Agricultural Transformation Strategy (2019-2023), there was no evidence of coordination and collaboration of the working group.
- According to the MTNDP, the MAFS was to ensure coordination at the sectoral level and collaboration with other actors in the implementation of activities. The MAFS did not provide relevant documents with regard to coordination, collaboration and communication with key stakeholders. There was also no evidence that MoPED had carried out activities mandated in the MTNDP that linked the MDAs and local councils.

### **Achievement of the Target**

- A review of the MTNDP result framework revealed that between 2019 and 2023, six vet labs were established, 12 slaughter houses refurbished and upgraded and 13 vaccine cold chains were provided. Interviews with livestock officers in the district visited revealed that Food and Agricultural Organisation, GIZ and the Red Cross provided training for community animal health workers and community volunteers.
- Documents reviewed and interviews conducted revealed that government supported farmers in 15 agricultural districts with fertilisers, seed rice, herbicides and tools through the e-voucher system. Individual farmer support was provided for 0.5 hectares of land.
- Tractors and power tillers were distributed to the agricultural districts with no evidence of assessment whether they were fit for the ecology. Interview disclosed that the procurement of tractors lacks proper needs assessment.
- There was no evidence to show that *MAFS* conducted effective monitoring of the tractors as there were breakdown of tractors with no spare parts in the districts visited.
- The M&E Unit did not undertake monitoring exercise as required of them, due to vehicle constraints and inadequate-budgetary allocations.

## Overall Conclusion

The national target is implemented within the existing framework of implementing the MTNDP 2019-2023 to ensure coherent, harmonised and aligned national development efforts.

The auditors recognised government and donor partner's efforts in ensuring food sufficiency, by increasing productivity and commercialisation of the agriculture sector. It came out clearly during the audit that government and development partners have invested huge sums of money in supporting this goal.

Seven years to the achievement of the SDGs, the country is still experiencing major challenges with goal 2. There are prevalence of undernourishment and stunting in children under five years old.<sup>4</sup>

The MAFS does not have a holistic data on all agricultural produce which makes it difficult for the team to assess food sufficiency for the period reviewed. From a review of the production and yield studies data provided by MAFS, we noted that the country was unable to produce enough food to achieve the 90% food sufficiency by 2023, despite the effort made by government and donor partners.

The 2023 World Bank report on Sierra Leone's economic update revealed that **55%** of the population has insufficient food consumption, 48% has crisis or above crisis-level food-based coping strategies and 38% face challenges accessing markets<sup>5</sup>.

The findings revealed non-functioning of the Presidential Task Force on Agriculture and ACT team, low commitment on the part of government as MAFS is still receiving less than 10% of the annual budget, which had a negative effect on the implementation of activities as agriculture is time bound.

From a review of MAFS' annual progress report, we noted that planned activities by various divisions were not achieved due to lack of funding. MAFS, together with the working group have not properly assessed, identified and secured the resources and capacity needed for the implementation of cluster 2.1.

It was also clear from the audit exercise that much has not been done by MAFS in the area of monitoring of agricultural activities. This was as a result of insufficient staff and logistics and untimely disbursement of funds which have hindered the achievement of food sufficiency.

There was no evidence that MoPED designed and implemented a national monitoring and evaluation system (manuals and guidelines) that linked the MDAs and local councils. As a result, the impact of

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<sup>4</sup> <https://dashboards.sdgindex.org/profiles/sierra-leone/indicators>

<sup>5</sup> Sierra Leone Economic Update by World Bank 2023

food sufficiency could not be clearly measured. Statistics Sierra Leone (SSL) could not provide any statistical data on agriculture. These problems if not properly addressed, will affect the Feed Salone agenda in 2024.

### **Overall Recommendation**

The Chief Agriculture Officer should ensure the following:

- Develop a strategy on how to involve and coordinate members of both the presidential task force and the agricultural coordination for the transformation team. The involvement of relevant committee members will enhance the smooth implementation of the national target.
- Develop strategies to secure funds for the implementation of the NAT programme.
- The regional offices enhance effective monitoring of agricultural activities, draw up a strategy for monitoring, seek for development partners' interventions on the provision of logistics.
- The appropriate infrastructure is developed and promote appropriate post-harvest handling, processing and marketing of local produce.
- Collaborate with the Ministry of Trade and Industry should create a central market for farmers to sell their produce.
- Encourage farmers to increase horticultural produce which will enhance availability and affordability of critical nutritious food.
- Design a programme for the capacity of subject matter experts and institutions in fulfilling the government's new Feed Salone agenda.
- The Commercial General of the National Revenue Authority should institute a system for the collection of taxes on local products that are exported.
- The Financial Secretary of the MoF should ensure that the 10% commitment increase in budget allocation to the sector is provided to achieve the target in line with the Malabo declaration.
- The Director of Central Planning and Monitoring Unit at the MoPED should design and implement a national monitoring and evaluation system, including manuals and guidelines, that link the MDAs and local councils.
- The Statistician General should ensure that national surveys and certification of national data are generated to provide reliable information for decision making. This will play an integral role in agricultural development.

## 1. INTRODUCTION

### 1.1 Background

Food sufficiency has long been a priority for the Government of Sierra Leone. The Government's strategy is to increase productivity in food cultivation through mechanised farming with the aim of improving food availability.

According to the Food and Agriculture Organisation (FAO), food self-sufficiency is being able to meet consumption needs (particularly for staple food crops) from own-production rather than buying or importing<sup>6</sup>.

Agriculture is the biggest economic sector in Sierra Leone, as it contributes up to 55.1% of the Gross Domestic Product (GDP).<sup>7</sup> According to the Sierra Leone national food and nutrition security implementation plan, about 70% of the population in Sierra Leone live in rural areas, and engaged in smallholder agricultural production.<sup>8</sup>

Sierra Leone has a total of 5.4 million hectares of arable land. The vast majority of this land is on the upland ecology while the remaining 20 percent is in diverse lowland systems comprising of the Inland Valley Swamps (IVS), Mangrove Swamps, Bolilands and Riverain grasslands as shown in table 1<sup>9</sup>.

**Table 1: Major categories of land and land use in Sierra Leone**

Ecology	Ecosystem	Arable land area (ha)	Percent of arable land
Upland	Upland	4,300,000	80
Lowland	Inland Valley Swamp	630,000	12
	Mangrove Swamp	200,000	4
	Riverain Grassland	110,000	2
	Boliland	120,000	2
	<b>Total</b>	<b>5,360,000</b>	<b>100</b>

The Government of Sierra Leone adopted the Poverty Reduction Strategy Paper in June 2005. Pillar two of that strategy focuses on "Food Security and Job Creation". The importance of food sufficiency is reflected in the country's medium-term national development plan 2019-2023 (cluster 2.1, key target 1) which aims to achieve 90 percent food self-sufficiency by 2023.

<sup>6</sup> FAO, 1996

<sup>7</sup> Sierra Leone Medium Term National Development Plan, 2019-2023

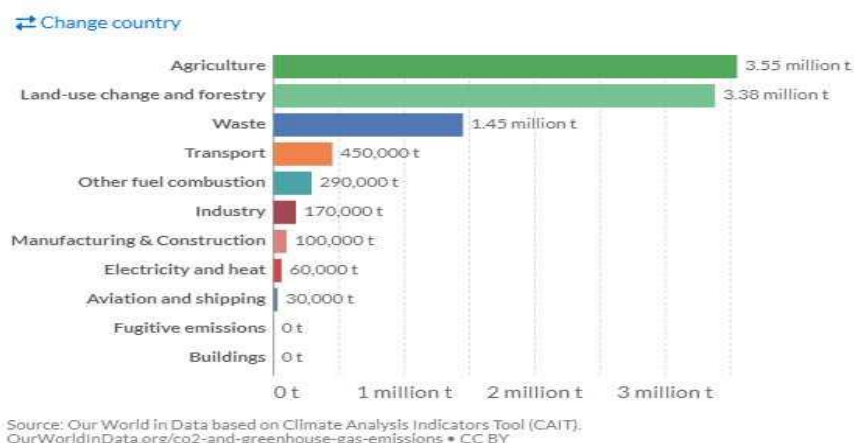
<sup>8</sup> Government of Sierra Leone National Food and Nutrition Security Implementation Plan

<sup>9</sup> Sierra Leone National Rice Development Strategy (SLNRDS)

The eradication of hunger, the attainment of food sufficiency and improved nutrition is one of the Sustainable Development Goals (SDGs) adopted by the United Nations in 2015.<sup>10</sup> The Government of Sierra Leone's transformation strategy – Vision 2025 shares a similar goal with the United Nations (UN) which is that of “attaining food security and adequate nutrition”.

Agenda 2063 aims to achieve food security and ensure sustainable agriculture and agro-industry, while SDGs 2.1 and 2.3 aim to end hunger, achieve food security and improve nutrition, and promote sustainable agriculture by doubling the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous people, family farmers, etc. This can be achieved in SDG 2.4 by ensuring sustainable food production systems and implementing resilient agricultural practices that increase productivity and production. SDG 1.4 aims to ensure that all men and women, in particular the poor and vulnerable, have equal rights to economic resources.

According to the World Health Data Report 2019, agriculture and land use change and forestry contributes 73% to the country's climate actions in terms of carbon dioxide gases as shown in the diagram below:



To help mitigate these risks, the WFP works with affected populations to strengthen resilience and adaptability through various activities. The WFP's Country Strategic Plan (CSP) 2020-2024 guides its support to national efforts to end hunger, aligned with SDG-2.

The Ministry of Agriculture and Food Security (MAFS) is the arm of government responsible for the implementation and achievement of food security. The activities of the Ministry range from policy formulation to policy implementation.

<sup>10</sup> Sustainable Development Goal 2

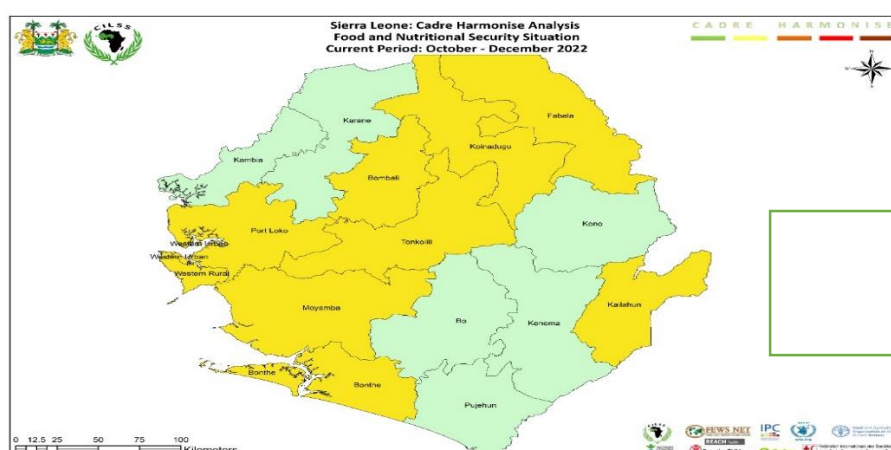
## 1.2 Motivation of the Audit

SDG target 2.1 challenges the world to go beyond ending hunger by ensuring access for all to safe, nutritious and sufficient food all year round<sup>11</sup>. Indicators 2.1.1 and 2.1.2 notify countries on prevalence of undernourishment and prevalence of moderate or severe food insecurity in the population, based on the Food Insecurity Experience Scale (FIES). According to the 2023 World Bank report, it came out clearly that Sierra Leone has faced persistent challenges along all the four dimensions of food security (accessibility, availability, utilisation and system stability).

In Sierra Leone, agriculture is characterised by declining yields due to lack of access to improved seeds and inputs and an increasingly unpredictable climate which has started to impact on agricultural productivity. According to the Climate Change Vulnerability Index 2017, Sierra Leone is in the extremely vulnerable category of countries with risks of climate change. Adverse changes in climate increase the risk of droughts and floods; and any increase in sea levels, also affects the country's agriculture, water, energy and infrastructure. According to the FAO report, the expansion of agriculture caused nearly 80% of global deforestation, with the construction of infrastructures such as roads or dams, together with mining activities and urbanisation, making up the remaining causes of deforestation<sup>12</sup>.

According to the food and nutrition situation 78 percent of Sierra Leone's population is food insecure. One in five households (20 percent) is severely food insecure. Despite this, the Global Acute Malnutrition rate in children under 5 (by MUAC) remains low and improved from 5 percent in August 2022 to 3 percent in February 2023.<sup>13</sup>

Figure 1: Food and nutritional security situation in Sierra Leone.



<sup>11</sup> World Food Security report 2022

<sup>12</sup> <https://youmatter.world/en/definition/definitions-what-is-definition-deforestation-causes-effects/>

<sup>13</sup> WFP Sierra Leone Country Office: Food Security Monitoring System Report – February, 2023.

**Figure 1b. Phase breakdown by district**

Phase	No. of District Current situation, October to December 2022
Phase 1: None/Minimal	6
Phase 2: Stressed	10
Phase 3: Crisis	0
Phase 4: Emergency	0
Phase 5: Catastrophe/Famine	0

Source: Food and Nutrition in SL - MAFS

By means of the analysis, six districts (Bo, Kambia, Karene, Kenema, Kono and Pujehun) are currently in none/minimal phase1 (*acceptably meet the food and nutritional security situation*), whilst 10 districts (Bombali, Bonthe, Falaba, Kailahun, Koinadugu, Moyamba, Port Loko, Tonkolili, Western Area Rural and Western Area Urban) are in stress phase 2 (*households have minimally adequate food consumption*). However, as at December 2022, no district was classified in phases 3, 4 and 5 (that is households that cannot fully meet livelihoods protection needs).

The 2020 Comprehensive Food Security and Vulnerability Analysis (CFSVA) supported the SDG 2019 indicators for goal-2. It came out clearly in the analysis that Sierra Leone had experienced one of the fastest deteriorations in food security across West Africa with the national prevalence of food insecurity increasing from 45 percent in 2010, to 57 percent in 2020. There is also an increase in the global acute malnutrition rate from 2.6 percent in 2017 to 6.7 percent in 2020.<sup>14</sup> According to the 2022 Global Hunger Index (GHI) report, Sierra Leone ranks 112th of 121 countries, with a score of 31.5%, which implies that Sierra Leone has a level of hunger that is serious.<sup>15</sup>

From the review of the Auditor-General's Report 2021, it came out clearly that government supported farmers with seeds, fertilisers, agro chemicals and machines (tractors and power tillers) for cultivation of 7,000 hectares of land for rice production. Despite this intervention by government and donor partners, rice production decreased by 8.14 % in 2022. In 2021, total rice production was at 1,504,191Mt; this decreased in 2022 to 1,381,720Mt according to the food security report.

<sup>14</sup> World Food Program Report 2021

<sup>15</sup> [Sierra Leone - Global Hunger Index \(GHI\) - peer-reviewed annual publication designed to comprehensively measure and track hunger at the global, regional, and country levels](#)

It is against this background, and the Auditor-General's mandate as enshrined in section 119 (2) of the 1991 Constitution of Sierra Leone, that the Audit Service Sierra Leone (ASSL) carried out a performance audit on government's effort in achieving food sufficiency by 2023 and the impact of climate change on agriculture in line with the Medium Term National Development Plan (MTNDP) 2019-2023 by the Ministry of Agriculture and Food Security



## 2 AUDIT DESIGN

### 2.1 Audit Scope

There are seven sub clusters under cluster 2, in the MTNDP. The report did not cover all the sub clusters; rather, it considers cluster 2.1 (increasing productivity and commercialisation of the agriculture sector).

The audit assessed the systems that have been established by MAFS and other relevant stakeholders in implementing SDG 2.3 in-line with cluster 2.1 of the MTNDP. It covered the period between January 2019 and October, 2023. It also considered the actions that have been taken by the Ministry of Planning and Economic Development (MoPED), Statistics Sierra Leone (SSL), Meteorological Department, National Monitoring and Evaluation Directorate (NaMED) and other line ministries in achieving cluster 2.1.

A Whole of Government (WoG) approach was used to examine how the Government's Ministries, Departments and Agencies (MDAs) worked together to achieve the common goal of food sufficiency by 2023 in line with the SLMTNDP. We focused on the following:

- Legal and policy frameworks and institutional arrangements for achievement of food sufficiency and climate change on agriculture.
- Planned and budgeted for the achievement of food sufficiency and climate change on agriculture.
- Actions for the achievement of food sufficiency and climate change on agriculture.
- Achievement of food sufficiency and climate change on agriculture.

Agricultural activities undertaken for the current year were also taken into consideration, as the team witnessed rice harvesting, land preparation, transportation of local produce to neighbouring country during the field work between March and October, 2023. Information was collected from MAFS headquarters, MAFS regional offices and other key stakeholders involved in achieving food sufficiency in Freetown and the selected districts.

### 2.2 Audit Objective

The objective of the audit was to assess the extent to which measures put in place by MAFS in ensuring food sufficiency and the impact of climate change on agriculture have been achieved in line with the country's MTNDP by MAFS and other stakeholders.

### 2.3 Audit Approach

The auditors used both the system and result oriented approach in the conduct of the audit. The systems approach was used to assess the systems that have been put in place in ensuring the effective implementation of SDG 2.3 in line with cluster 2.1 in the MTNDP. The result approach enabled the

auditors to assess effort and progress that has been made towards achieving food sufficiency and the impact of climate change on agriculture; and the benefit to citizens with no one left behind.

## **2.4 Audit Methodology**

The audit was conducted in accordance with the 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 MAFS and other stakeholders, reviewed key documents; observed agricultural activities and conducted statistical analysis of the data collected

## **2.5 Methods of Data Collection**

In order to understand the effort made by government in achieving food sufficiency by 2023 and the impact of climate on agriculture, we collected data through the review of relevant documents, interviews with key personnel and physical inspection of farm sites and machines in five agricultural districts.

### **▪ Document Review**

We reviewed relevant documents (policies, strategies and regulations) that govern food sufficiency and climate actions developed by the MAFS and other stakeholders to obtain relevant and reliable information. These documents assist in understanding the audit topic. They include: Review Report on Sierra Leone MTNDP, the National Agriculture Transformation (NAT) 2023 Policies, Sierra Leone Medium Term National Development Plan, 2019-2023; SDG 2023 Report, UN Country Guide on Mainstreaming the SDG, World Bank 2023 Report. Refer to appendix 1 for details.

### **▪ Interviews**

We interviewed officials and other relevant stakeholders in MDAs, Civil Society Organisations, farmers to know their roles and responsibilities, achievements, and how they collaborate among stakeholders including donor partners to achieve the set goal. Refer to Appendix II for details.

### **▪ Focus Group Discussion**

The team used focus group discussion to gather information from farmers on their knowledge towards government effort in the achievement of food sufficiency and the impact of climate change on the farm produce. Discussions were held with civil society organisations to know whether they

were involved in the planning and budgeting, and their roles in monitoring the implementation of agricultural activities.

#### ▪ Physical Inspection

We conducted physical inspection ongoing farm land preparation sites, rice harvesting site and assessed the status of ABCs and machine rings provided by the government. Physical inspection was done at various sites to:

- check whether government interventions are working;
- assess climate mitigation strategies adopted;
- assess status of ABCs; and
- assess methods of harvesting and storing of produce.

**Table 2: List of farm sites and agricultural business centres visited during field work**

Pujehun District	Tonkolili District	Kambia District	Koinadugu District	Kenema District
Bamba, Malen Chiefdom	Mmanso Kafa, Kholifa Mabang Chiefdom	SLARIS IVS sites in Rokurpr	Bendu Koro	Ngovokpahun
Jumbu, Malen Chiefdom	Mathonkara, Kunike Barina Chiefdom		Kulanya	Kurankoh, Niawa chiefdom
	Magbass Village, Mamutha section, Kholifa Mamutha/Mayosso Chiefdom		Nyawola	Bandawoh, Niawa chiefdom
	Gbondapi, Kpanga Chiefdom			Nongowa chiefdom
<b>ABCs</b>				
Pujehun Community for Develop	Makump	Sabenty ABC	Sabatie	Nongowa
Gbomuma	Livestock (meat)	Youth Farmers Development Association	Sorbeh	Ever Green
			Karankanthor	Face of Kenema

## 2.6 Audit Questions

Audit Question 1: To what extent has the government provided for enabling legal and policy frameworks and institutional arrangements for achievement of food sufficiency and climate change on agriculture?

Audit Question 2: To what extent has the government planned and budgeted for the achievement of food sufficiency and climate change on agriculture?

Audit Question 3: To what extent has the government implemented actions for the achievement of food sufficiency and climate change on agriculture?

Audit Question 4: To what extent has food sufficiency and climate change on agriculture been achieved? Refer to Appendix III for detail audit questions and sub questions.

Refer to appendix IV for national agreed target with existing inter-linkages.

## **2.7 Sample Selection**

Agricultural activities are undertaken in the 16 agricultural districts in Sierra Leone. In order to capture a sample for our audit that is representative of the entire population, we used the purposive sampling method (a method based on judgement and the objective of the audit) which considered the geographical locations, prevalence of food insecurity etc. The team therefore chose to visit five districts to carry out interviews, physical inspection and document review with the aim of obtaining substantive evidence for our conclusions and recommendations. In this regard, we selected five districts (Tonkolili, Kambia, Pujehun, Koinadugu and Kenema) out of the 16 agricultural districts. These districts were selected for physical inspection based on information provided on the food and nutrition security situation 2022 and analysis done by the MAFS. By means of the analysis, Kenema, Kambia and Pujehun districts were currently in none/minimal phase1 (*acceptably meet the food and nutritional security situation*), whilst Koinadugu and Tonkolili districts were in stress phase 2 (*households have minimally adequate food consumption*).

## **2.8 Source of Assessment Criteria**

The criteria for the audit were obtained from relevant policies and international standards that guide the implementation of the SDGs. Refer to Appendix VIII, design matrix of the audit.

## **2.9 Current Development**

In October 2023, the 'Feed Salone' initiative was launched by President Julius Maada Bio, aiming to boost agriculture productivity, fuel inclusive growth, increase access and availability of locally produced nutrient dense and safe food, reduce dependence on food imports, reduce hunger, increase export earnings, create jobs, and build resilient food system.

### **3 DESCRIPTION OF THE AUDIT AREA**

#### **3.1 The Role of MAFS**

The MAFS is the arm of government responsible for the implementation and achievement of food security. The activities of the Ministry range from policy formulation to implementation. MAFS's role is to achieve sustainable food security and reduce poverty through agricultural intensification, diversification and efficient management of the natural resource base. MAFS has the mandate to support the production of all crops and livestock in an environmentally sustainable manner and to ensure the achievement of food security. To underscore this commitment to the development of the nation's agriculture and eventual alleviation of poverty, the portfolio of "Food Security" was created under the MAFS.

#### **Vision**

To make agriculture the 'engine' for socio-economic growth and development towards achieving food security, employment opportunities, and poverty reduction

#### **Mission**

Development, implementations and adoption of appropriate policies, programmes and institutional management systems towards enhancing agricultural development through commercialisation and private sector promotion.

#### **MAFS's Goals and Objectives**

These goals and objectives are highlighted below:

Enhance increased agricultural productivity (intensification).

- Promote diversified commercial agriculture (extensification) through private sector promotion.
- Improve agricultural research and extension delivery services.
- Promote efficient and effective resource management system.

#### **Core Mandate**

The core mandate of the MAFS is to formulate agricultural development policies and to advise government on such policies relating to its administration and management of the agricultural sector of the Sierra Leone economy. This overall mandate is further narrowed /tailored to match the individual divisions as follows:

- Rice Self Sufficiency
- Livestock Development
- Crops Diversification

### **MAFS District Level Objectives**

1. Increase agricultural productivity – intensification and diversification
2. Commercial agriculture promotion
3. Agriculture research and extension - service delivery improvement
4. Promotion of effective and efficient resource management
5. Mainstreaming cross-cutting themes: gender and youth promotion in agriculture, farmer health and sustainable development and environment.

### **The Organisational set-up of MAFS**

The headquarters of MAFS in Freetown ensures that the overall objective of food security is achieved. The Ministry is headed by a minister, who is the political head who is assisted by two deputy ministers. The Ministry is divided into a professional wing headed by the Chief Agricultural Officer, and an administrative wing headed by the Permanent Secretary. The office of the Director General is directly responsible for overseeing all activities of food security, thereby ensuring that its objectives are achieved. MAFS procures farm inputs, in compliance with the Public Procurement Act of 2004, for distribution to farmers before the planting season based on the ecology in the different agricultural sectors. **See organogram in Appendix VII**

## **3.2 Roles and Responsibilities of Key Stakeholders within MAFS**

### **Planning, Evaluation, Monitoring and Statistical Division (PEMSD)**

- Formulates agricultural policies and carryout development programmes analysis and planning.
- Agricultural sector policy and planning monitoring and evaluation.
- Agricultural statistics, price and marketing policies.
- Conducts process, analyses and disseminates agricultural statistics.
- Conducts price and marketing studies, monitors and evaluates field activities and programmes; collects, processes, analyses and disseminates agricultural activities.

### **Agricultural Extension Service Division**

- To fully rehabilitate and increase coverage and effectiveness of the agricultural extension service delivery.
- Ensures the distribution and implementation of policies and guidelines regarding agricultural extension services and other sectors.
- Provides a mass of infrastructure in order to increase the pace of agricultural development, to reduce poverty and improve rural welfare.

### **Agricultural Engineering Division**

- Creates the enabling environment for increased food production through the judicious use of farm machines, land and water resources.
- Produces soil and land suitability maps
- Carries out soil survey and land evaluation throughout the country.
- Optimises the use of limited land resources for agriculture, forestry and pasture.

### **Crops Division (Rice Self-Sufficiency and Crops Diversification)**

- Provide the enabling environment for increased agricultural production to achieve food security, by promoting research and extension.
- Input delivery, processing and marketing resulting in the improvement of rural incomes, poverty reduction and maintain the natural environment.
- Ensure the distribution and implementation of policies and guidelines regarding agricultural plants and crops services.
- Ensure crop protection and undertake phytosanitary services including emergency action on major plant pest and disease epidemic outbreak.
- Enhance food crop production, value addition and marketing.

### **Livestock Division (Livestock Development)**

- Promotes animal production and health so as to improve on animal resources.
- Institutes measures that will enhance the nutritional state and income of the rural poor and to provide animal production and health services.
- Ensures the implementation of policies and guidelines regarding livestock services.
- Collaborates with relevant institutions on research technology generation and dissemination.
- Plans, organises and supervises vaccination and sterilisation programmes in the field; and participates in the animal health planning and implementation.
- Conducts basic epidemiological surveillance of animal diseases.

### **District Councils**

The district councils collaborate with the MAFS officers within the districts to implement mechanised agricultural activities through organised workshops and seminars, which are factored in their annual activity plan. They also engage the media to sensitise farmers on how to avoid pre and post-harvest losses.

### **Block Extension Supervisor and Front-Line Workers**

The organisational structure of the District's Extension Division indicates that each district is divided into agricultural blocks and these blocks are divided into circles. The blocks are supervised by block extension supervisors; and agricultural activities in the circles are supervised by frontline extension workers. The frontline extension workers report directly to the block extension supervisors. They are responsible to transfer new technologies to the farmers, bridge the gap between the MAFS and the farmers and guide them on how to promote sustainable agricultural development.

### **Smallholder Commercialisation Programme**

According to the MAFS's National Sustainable Agriculture Development Plan, Smallholder Commercialisation Programme Investment Plan, May 2010, the Smallholder Commercialisation Programme aims to help the rural poor by increasing food security and income to achieve sustainable economic development. This is clearly stated in component 1 (production intensification, diversification, value addition and marketing) which also include the following:

- Support to Farmer Field School (FFS)/Farmer Based Organisations (FBOs);
- support to Agricultural Business Centres (Agricultural Business Centres); and
- improved agricultural services.

### **Agricultural Business Centres (ABC)**

The ABCs are owned and managed by associations of Farmer-Based Organisations (FBOs) with the long-term objective of becoming commercial entities such as limited liability companies or cooperatives that are providing vital services to their respective rural communities. The membership of each ABC ranges from three to five FBOs.

Through the Agricultural Business Centres, government seeks to move the smallholder farmer from the use of the traditional hoe and cutlass, to the use of modern farming facilities such as tractors, rice tillers, improved seeds, fertilisers, herbicides, harvesters, de-stoners, threshers, rice mills and cassava graters.

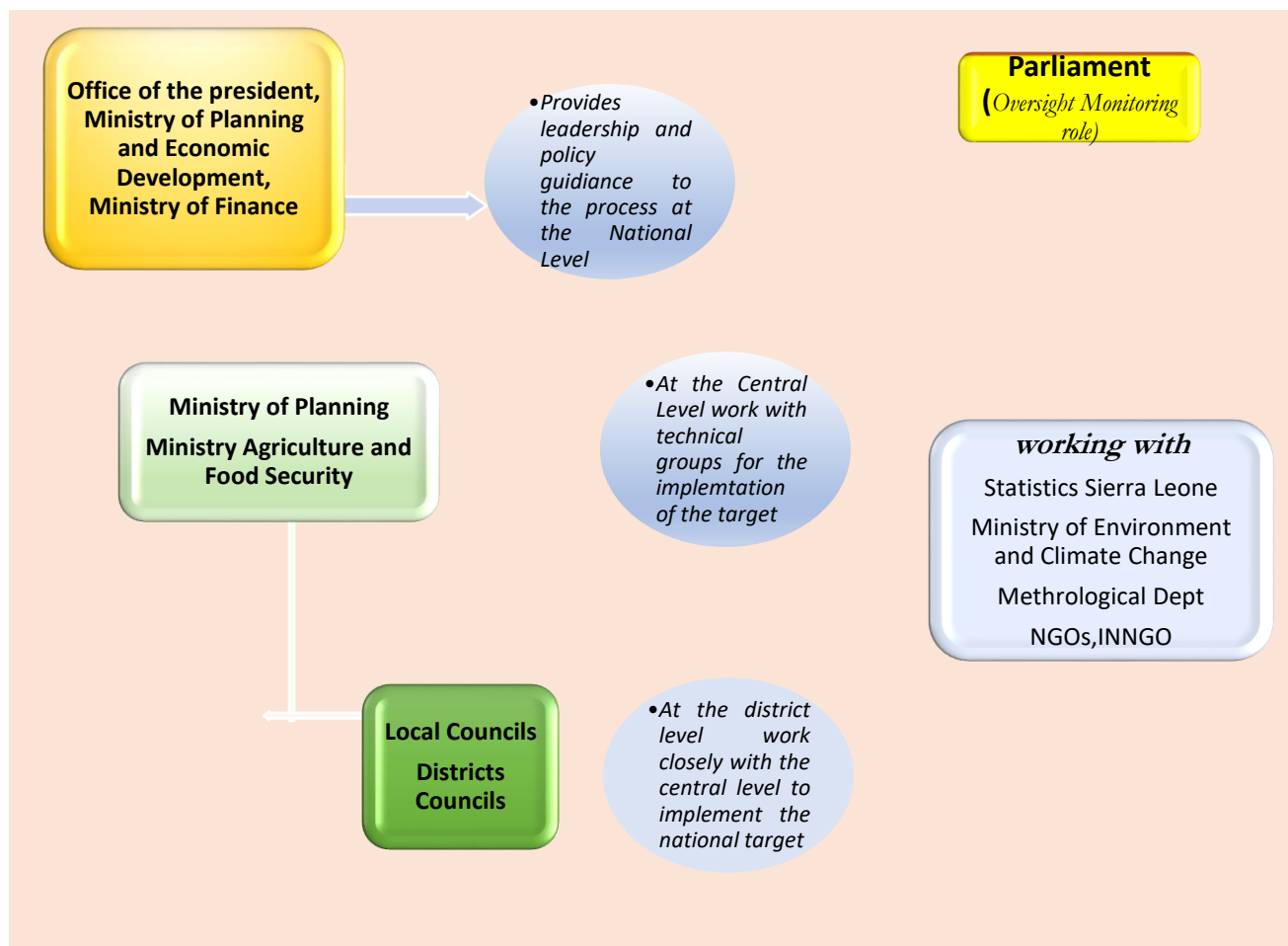
### **Farmer Base Organization (FBO)**

The FBOs are established by smallholder farmers for the purpose of operating and managing irrigation and drainage systems in all the agricultural districts. The FBOs are composed of clusters of Farmer Field Schools (FFS), with a membership of 25-30 farmers each.



### 3.2.1 Roles and Responsibilities of other Stakeholders

Figure 2: Institutional Arrangement (Whole of Government Approach)



#### Ministry of Finance

- It is a key arm of government responsible to formulate and implement sound economic policies and public financial management.
- Ensures efficient allocation of funds, resources to promote stable economic growth and development in the content of a stable macroeconomic environment.
- Responsible for the imposition and alteration of taxes and other related matters

#### Ministry of Planning and Economic Development

- Aligning the SDGs and the NMTDP
- Develop monitoring and evaluation framework of the SDGs
- Draft a set of Sierra Leone Specific SDGs Indicators (SLSIs)
- Prepare the voluntary national review report

## **Meteorological Department**

The responsibilities of the department are as follows:

- Responsible for the collection of national climate-related data and weather forecasting.
- Safety and wellbeing of citizens and their protection against severe weather situation and devastation from natural disasters.
- Provision of reliable climatic data to facilitate project design for agricultural planning and implementation, water supply systems, infrastructure, tourism, etc.
- Contribute to the socioeconomic (including providing end-user services for agricultural, marine, etc.) development of the country.
- Ensuring maintenance of the quality of the nation's environment.
- Carry out weather and climate related activities e.g. Clean Development Mechanism (CDM), Climate Change Services (CCS), Reduction of Emission from Deforestation and Degradation (REDD), National Communications (NCs), etc.

## **Statistics Sierra Leone**

- Carrying out national surveys and certification of national data generated by public institutions, and or in collaboration with non-governmental agencies.
- Defining the Sierra Leone SDGs indicators
- Setting baselines and targets.

## **Local Councils**

- Integrate the SDGs into districts and municipal development plans.

## **Ministry of Environment and Climate Change**

- Provides leadership on the development and supervision of the legal and policy framework for building national environmental resilience as it relates to climate change, natural resources management, including forestry and wetlands conservation.
- Collaborates with all relevant ministries, departments and agencies working on environmental related issues.
- Ensures effective disaster management governance.
- Mobilisation of resources in support of the strengthening environmental resilience.
- Interfaces with national and international organisations on environmental issues.
- Ensures environmental compliance and enforcement in Sierra Leone through the EPA

### **National Protected Area Authority**

- To formulate and implement awareness activities for local communities, schools and local administration to promote knowledge of and participation in programmes and services, relating to socio-economic and environmental issues including, fisheries, agricultural and forestry best practices, forest management, land, soil and water conservation in protected areas and buffer zones.
- To manage, monitor and evaluate protected areas.
- To develop and approve management plans, zoning and National Protected Area regulations.
- To undertake capacity building initiatives for National Protected Area staff.
- To develop policies and strategies for adapting the National Protected Area system to the impacts of climate change.
- To promote policies enabling local forest-edge communities to participate and co-manage natural resources inside and outside National Protected Area.

**NGOs** – They are relevant to agriculture in the following areas:

- Research – They research and come up with solutions for agricultural development, and to develop new crop varieties, as well as new breed of animals.
- Finance – They fund many agricultural projects.
- Provision of Inputs – They provide inputs such as fertilisers, herbicides, pesticides, and distribute to rural farmers.
- Extension Services – They create awareness to improve farmers' agricultural knowledge and render other extension services.
- Rural Development – They provide basic amenities like road, water supply for rural farmers.
- Irrigation and Drainage – They provide these facilities to make year-round agricultural production possible.

### **National Monitoring and Evaluation Directorate**

- To create an effective national institutional framework, to monitor and evaluate government and donor funded projects as well as the national development plan.
- Inform intervention tracking, corrective action, planning and resource allocation, increase accountability of service providers and authorities towards citizens, and inform regulation of services and service providers.

### 3.2.2 Responsible, Accountable, Consulted and Informed (RACI) Analysis

This was used to analyse the stakeholders that were responsible, accountable, consulted and informed about their roles and responsibilities towards food sufficiency and climate actions in line with the country's national development plan as shown in table 3.

**Table 3: RACI Analysis**

Stakeholder	Responsible	Accountable	Consult	Informed
National Monitoring and Evaluation Directorate	Yes			
Ministry of Agriculture	Yes	Yes		
Ministry of Planning	Yes			
Ministry of Finance	Yes	Yes		
Ministry of Environment and Climate Change		Yes		
Metrological Department		Yes		
Food Agriculture Organisation (FAO)			Yes	
NGOs			Yes	
Parliamentary Oversight Committee for Agriculture				Yes
Sierra Leone Agricultural Research Unit			Yes	
Statistics Sierra Leone		Yes		

### 3.3 System for Implementing the SDG

The SDGs is implemented within the existing framework of implementing the medium term national development plan 2019-2023, to ensure coherent, harmonized and aligned national development efforts. It has a Presidential Board on the SDGs (PBS) at the highest policy and political level to provide the overall policy and strategic guidance to the implementation of the SDGs chaired by the President, with members drawn from the Office of the President, MoF, MoFAIC, the Ministry of Information and Communication, and representation from the Office of the UN Residence Coordinator. Refer to appendix VI for system implementation of the SDGs

### 3.4 Funding

The Ministry is funded mainly by the GoSL through quarterly allocations from the consolidated fund. It also benefits from the support of donor partners. According to table 8.1 in the MTNDP, the total budget for increasing productivity and commercialisation of the agriculture sector is US\$148.89 million equivalent to NLe 1,970,139,100.00. For the period reviewed MAFS received NLe 642,682.00 as shown in table 4.

**Table 4: Budget & Actual of Goods and Services**

Year	Budgeted NLe	Actual NLe	Variance NLe
2019	172,073	50,111	121,962
2020	146,804	195,945	-49,141
2021	143,329	168,478	-25,149
2022	132,204	228,148	-95,944
<b>Total</b>	<b>594,410</b>	<b>642,682</b>	<b>-48,272</b>

Source: General purpose financial statement 2019-2022.

## 4

## FINDINGS AND RECOMMENDATIONS

This chapter brings out the audit findings on extent to which measures put in place by MAFS in ensuring food sufficiency and the impact of climate change on agriculture have been achieved in line with the country's MTNDP by MAFS and other stakeholders. It also gives recommendations that could help mitigate the causes identified in the implementation.

The findings are presented under the following headings:

- Legal and policy frameworks and institutional arrangements for achievement of food sufficiency and climate change on agriculture;
- Plan and budget for the achievement of food sufficiency and climate change on agriculture;
- Actions for the achievement of food sufficiency and climate change on agriculture; and
- Achievement of food sufficiency and climate change on agriculture.

### 4.1 ALIGNMENT OF LEGAL AND POLICY FRAMEWORK AND INSTITUTIONAL SET-UP

#### 4.1.1 Legal and Policy Frameworks

According to the MTNDP, MoPED is responsible for the development of policy framework aligned to the SDGs and provide guidelines for ensuring implementation of national targets.

Policies and legal framework available are aligned to achieve food sufficiency. This is evidence by the fact that there are series of legislative sectoral frameworks and strategies for achieving food sufficiency and climate change in socio-economic development in Sierra Leone. Section 7(1d) of the 1991 Constitution of Sierra Leone states: -“place proper and adequate emphasis on agriculture in all its aspects so as to ensure self-sufficiency in food production...”. Further evidence, for instance, the strategic objective for cluster 2.1 as stated in the MTNDP is to improve performance in the sector as a basis for moving up the value chain into industrial agricultural activities. Similarly, the National Agriculture Transformation (NAT) 2023 policy aims at doubling production in four value chains, i.e Rice, Livestock, cash crops and forestry.

The National Climate Change Policy 2021 has integrated climate change adaptation measures into national development processes, strategies, climate-smart policies, programmes and budgeting. One of its policy goals is to reduce climate related loss and damage across all productive sectors, thereby protecting livelihoods, food security and standard of living.

## ii). INSTITUTIONAL SET-UP

The implementation of the 2030 Agenda requires a solid institutional framework to steer implementation of the 2030 Agenda, leverage interlinkages between the SDGs, and assure that the Agenda and national plans are fully integrated<sup>16</sup>.

Agricultural activities are being implemented in all the 16 agricultural district. According to the NAT 2023 policy, the implementation of the activities (rice self-sufficiency, livestock development, crops diversification) should be done by the MAFS, supervised by a Presidential Task Force on Agriculture and supported by an Agricultural Coordination for Transformation (ACT) team. MAFS which is responsible for the implementation of the NAT programme did not provide evidence that they have been working with the presidential task force and the agricultural coordination transformation team for effective implementation of the programme. Letter dated 26th October 2023, sent to MAFS requesting correspondence and minutes of consultation with the above working group was not responded to.

There was no evidence to show the establishment of the team in the absence of a list of members of these teams, minutes of meetings, technical support provided, planning, monitoring, evaluation and report on activities as stated in the policy. There was also no evidence to indicate that the ACT facilitated coherence and alignment of donor projects and potential private sector groups. The reason for the non-coordination with stakeholders was as a result of MAFS inaction to lead the process. The non-operation of the ACT has affected the successful achievement of the MTNDP (which seeks to achieve 90% food self-sufficiency by 2023) as reflected in the 2023 World Bank Report on Sierra Leone economic update that 55% of the population have insufficient food consumption.

### **Recommendation**

The Chief Agriculture Officer should develop a strategy on how to involve and coordinate members of both the presidential task force and the agricultural coordination for transformation team and the other working group for effective implementation of the programme. The involvement of relevant committee members will enhance the smooth implementation of the national target.

#### **4.1.2 Horizontal and Vertical Coherence of the Legal and Policy Framework**

The 2030 Agenda for Sustainable Development goals and the Addis Ababa Action Agenda call on all countries to “pursue policy coherence and an enabling environment for sustainable development at all levels and by all actors” The 2030 Agenda calls upon all countries to “enhance policy coherence for

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<sup>16</sup> Institutional Mechanism for Sustainable Development Goals coordination in Asia and the Pacific Voluntary National Reviews

sustainable development” (SDG target 17.14) as an integral part of the means of implementation. Policy coherence is critical to capitalise on synergies among SDGs and targets, between different sectoral policies, and between diverse actions at the local, regional, national and international levels.

The MAFS has ensured that the policy and strategy to achieve the target were without gaps, overlaps, duplication and fragmentation for effective vertical and horizontal coherence. Interviews with key stakeholders at headquarters and other institutions revealed that every entity has its mandate within the agricultural space therefore policies are exclusively formulated.

#### **4.1.3 Institutional Arrangements for Effective Vertical and Horizontal Coherence**

Implementing the SDGs requires governments to be able to work across policy domains, and adopt more integrated approaches to sustainable development<sup>17</sup>.

According to the MTNDP, the Core Technical Committee's function is to ensure sector papers are coherent with government policy objectives. Create policy coherence, integration and partnerships in the vertical direction across national government, local government, local authority, civil society, the private sector and others.

Content analysis of the MTNDP indicates that the chiefdoms and local councils facilitate the work of all players at local and district levels, supporting their partnerships with sectoral and national oversight institutions and actors, as well as community institutions and actors. Ensure all activities at the district level are aligned with the MTNDP<sup>18</sup>.

Vertical and horizontal coherence is done through institutional coordinating mechanisms, multi-stakeholder consultative bodies and forums, preparation of annual work plan in line with MTNDP, monitoring and review at the local level. Content analysis of the NAT 2023 policy revealed that institutional arrangements mechanism to foster partnerships, coordination and implementation of the target was established. Documents review and interviews revealed that national, sub-national and local mechanism are in place to implement the target. Interviews with other key stakeholders involved in the implementation of agricultural activities work across policy domains. For instance, Metrological agency provide regular support and training to farmers on climate change and agricultural practices. The diagram below shows institutional arrangement for effective vertical and horizontal coherence.

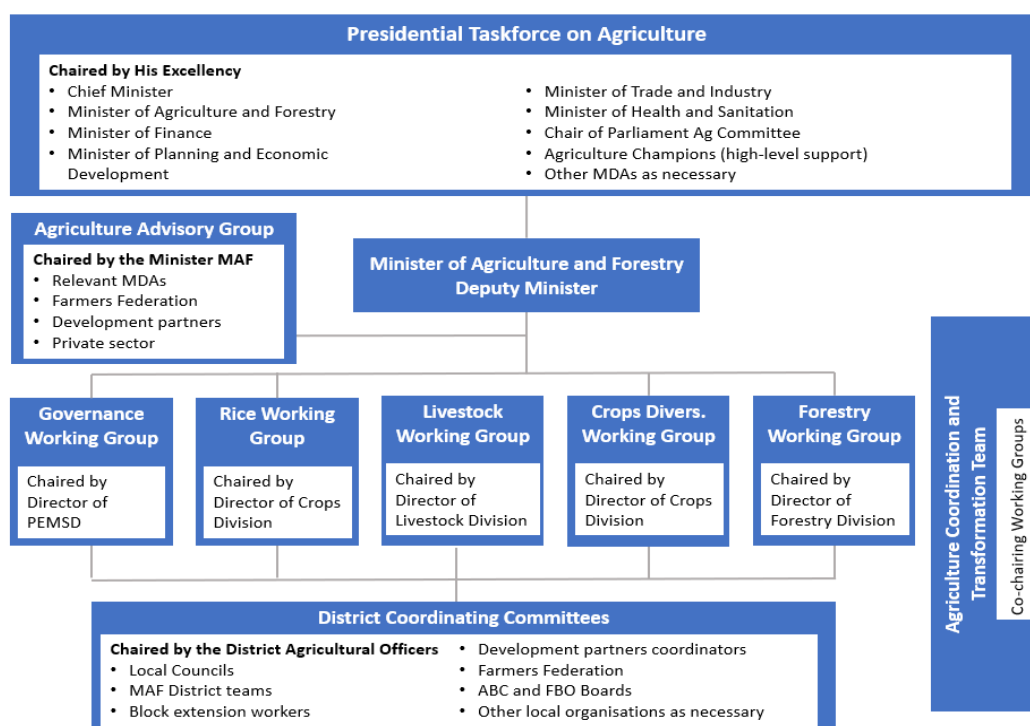
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<sup>17</sup> OECD (2016), Better Policies for Sustainable Development 2016: A New Framework for Policy Coherence, OECD Publishing, Paris. <http://dx.doi.org/10.1787/9789264256996-en>

<sup>18</sup> Medium Term National Development plan page 164



**Figure 3: Arrangement for effective vertical and horizontal coherence.**



## Recommendation

The Chief Agriculture Officer should ensure effective coordination, collaboration and communication with key stakeholders for the smooth implementation of the target.

### 4.1.4 Identification of Vulnerable Groups

According to the 2030 Agenda, mainstreaming the SDG, efforts should be made to open the consultations to all stakeholders in the country who will be affected by the 2030 Agenda for Sustainable Development, with particular focus on effectively involving those who are commonly underrepresented or marginalised in the decision making processes<sup>19</sup>

The Agenda 2030, pledges that no one will be left behind and that the goals and targets are to be met “for all peoples and for all segments of society” and that efforts will be made “to reach the furthest behind first”. It recognises that “people who are vulnerable must be empowered” and explicitly includes children, youth, persons with disabilities, people living with HIV/AIDS, older persons, indigenous peoples, refugees, internally displaced persons, migrants, people living in poverty and in areas affected by complex humanitarian emergencies and in areas affected by terrorism, and people living under colonial and foreign occupation.

<sup>19</sup> Mainstreaming the 2030 Agenda page 36

The auditors noted that, vulnerable groups were people that depends on agriculture for their living. Even though the NAT 2023 programme did not clearly specify vulnerable groups, one of the goals in the programme was to support smallholders to exit subsistence farming. We however noted during interviews with donor partners in the provinces involved in agriculture that, the vulnerable groups especially women are given priority. For instance, in an interview with a senior staff of Concern Worldwide in Tonkolili district, we noted that gender and equality is critical. They align target to areas that were vulnerable and in agreement with the Ministry of Agriculture. Although the districts do not have disaggregated data on agriculture, interviews revealed that about 70% of women are involved in agricultural practices and priorities were given to them.

### **Recommendation**

The Chief Agriculture Officer should clearly define vulnerable, develop a strategy document that will adequately address the needs of identified vulnerable groups related to the target as one of the key principles of the SDG is to ensure no one is left behind.

#### **4.1.5 Stakeholders Involvement in the Legal and Policy Frameworks**

The 2030 Agenda highlights the importance of bringing different state and non-state actors together in implementing the new approach to sustainable development. Countries can engage a variety of non-state stakeholders in different ways and at different stages of the implementation process.

Document review and interviews with MAFS officials at headquarters and district levels, revealed that in 2018, the MAFS undertook a comprehensive study of the binding constraints to Sierra Leone becoming and sustaining food self-sufficient and food nutrition, protecting forests, wildlife and the environment. The result of that study, which involved farmers, partners and other line ministries, came out with a strategic document called the National Agriculture Transformation (NAT) policy 2019-2023 which has the following priorities; rice self-sufficiency, livestock development; crops diversification and sustainable management of forestry and biodiversity.

The government in collaboration with other stakeholders developed the Climate Smart Agriculture (CSA) Strategy which aims to create maximum awareness on climate change and adaptation among the general public and other specific stakeholders. The strategy focuses on activities that will inspire behavioural change with positive effects on the general public.

In order to boost agricultural productivity, the MAFS in March 2020, collaborated with donor partners and identified gaps that will hinder the government's objective. In that regard, an e-voucher systems (registration of farmers electronically) was developed. This system was geared

towards MAFS and the agricultural sector to achieve smart agricultural processes, thereby minimising the delivery of input time to farmers.

## 4.2 ALIGNMENT OF BUDGETS TO ACHIEVE FOOD SUFFICIENCY

### 4.2.1 Aligned, Sufficient and Adequate Budget

According to the UNDP Policy Brief, aligning national and local policy frameworks, including budgets, with the SDGs is paramount to realise the transformative potential of the 2030 Agenda for Sustainable Development. One of the key functions of MoF is to ensure efficient allocation of funds, resources to promote stable economic growth and development in the content of a stable macroeconomic environment.

The Ministry of Finance, in collaboration with the MoPED is expected to organise policy and technical hearings on the draft budget submitted by MDAs to ensure that they are aligned to the MTNDP and their sector plan.

A review of the MTNDP 2019-2023 and the NAT 2023 policy disclosed that provisions were made for the achievement of cluster 2.1 i.e, increasing productivity and commercialisation of the agriculture sector. The audit team requested from the above ministries relevant documents including policies and reports from the technical hearings on the draft budget for MAFS, minutes of budget hearing, budgets and actual allocations to confirm their alignment with the MTNDP. However, as at the time of compiling this report, these documents were not submitted.

#### Sufficient and adequate budget

According to the Malabo declaration on accelerated agricultural growth and transformation to which Sierra Leone is a signatory, at least 10% of public expenditure should be allocated to agriculture.

In order to increase productivity and commercialisation of the agriculture sector, the government budgeted \$148.89 million, equivalent to NLe 1,970,139,100.00 Bank of Sierra Leone (BSL) rate as shown in table 5. Between 2019-2022, MAFS actually received NLe 642,682. We noted from the review of the 2019-2023 budget speech that, government allocated to different MDAs excluding MAFS the sum of NLe222.300 to address climate change.

**Table 5: MTNDP Budget for achieving cluster 2.1**

Year	MTNDP Budget (US\$)	BSL Rate (SLE)	Amount in SLE
2019	22,910,000	8	183,280,000.00
2020	22,540,000	9.24	208,269,600.00
2021	27,640,000	10.43	288,285,200.00
2022	41,300,000	13.73	567,049,000.00
2023	34,490,000	20.97	723,255,300.00
Total	<b>148,880,000</b>		<b>1,970,139,100.00</b>

Further review of the NAT 2023 policy shows the costs for public investment in achieving its key priorities; rice self-sufficiency, livestock development, crops diversification and sustainable management of forestry and biodiversity, as well as the resources available and the funding gap as shown in table 6.

**Table 6: Cost and Resources for the Implementation of Key Priorities (Public investment, US\$ million)**

Components and Strategic Interventions	Cost	External Resources	GoSL Agri. Budget	Gap
Towards rice self-sufficiency	459	91	46	322
Livestock development	76	7	12	57
Crop diversification	86	32	12	42
Sustainable forest and biodiversity	42	1	7	34
Governance and enabling environment	259	52	14	193
<b>TOTAL</b>	<b>922</b>	<b>182</b>	<b>91</b>	<b>648</b>

Source NAT 2023 programme

It is stated in the NAT policy that, MAFS is confident of securing funding for the identified resources gap. In terms of private investment, the Ministry estimates that an additional US\$1.1 billion will be invested in agriculture over the next five years. Total investment in agriculture in Sierra Leone in the period 2019-2023 is then projected to reach US\$2.02 billion.

Content analysis of the Mid-term Review Report on the Implementation of Sierra Leone Medium Term National Development plan 2019-2023 revealed inadequate budget allocation to the Ministry of Agriculture. This was also confirmed in an interview with MAFS officials at headquarters and district levels that budget allocations are inadequate for the achievement of the target as the sector did not receive up to 10% of the annual budget.

The audit team also noted that in some cases planned activities were not implemented due to unavailability of funds. This has adversely affected the implementation of the target as shown in table 7.

**Table 7: Actual Amount Received from MoF to MAFS 2019-2023**

Year	MTNDP Budget (US\$)	BSL Rate (NLE)	Amount in NLe	Actual received by MAFS
2019	22,910,000	8	183,280,000.00	50,111,000
2020	22,540,000	9.24	208,269,600.00	195,945,000
2021	27,640,000	10.43	288,285,200.00	168,478,000
2022	41,300,000	13.73	567,049,000.00	228,148,000
2023	34,490,000	20.97	723,255,300.00	
<b>Total</b>	<b>148,880,000</b>		<b>1,970,139,100.00</b>	<b>642,682,000</b>

Source: General Purpose Financial Statement 2019-2022

Interviews with key officials revealed inadequate annual budget allocation and also untimely disbursement of funds by the MoF. This adversely affected implementation, as agriculture is time bound.

### **Recommendation**

The Chief Agriculture Officer should develop strategies to secure funds for the implementation of the NAT programme. The Financial Secretary of the MoF should ensure the 10 percent commitment increase in budget allocation to the sector is provided to achieve the target in line with the Malabo declaration.

#### **4.2.2 Inclusion of Relevant Stakeholders in the Planning and Budgeting**

Section 18(7) of the Public Financial Management Regulations of 2018 states that the stakeholders of the participatory budget discussions shall include Civil Society Organisation, District Budget Oversight Committee Members, the Media, Non-state Actors, Donors, Members of Parliament and budgetary and sub-vented agencies.

No. 30 of the Addis Ababa Action Agenda (AAAA) of the third international conference, states that there should be transparency and equal participation in the budgeting process and gender responsiveness and tracking should be promoted. UNDP Budgeting for Sustainable Development Goals Aligning Domestic Budgets with the SDG Guidebook (2020) states: "SDG Budgeting can run in a country more smoothly and with more stakeholders actively and effectively engaged.

There is a parliamentary budget office with technical staff including economist, accountants, public financial management experts and business administrators. They are the principal hub for impartial budget, economic and fiscal research and analysis in strengthening the effectiveness of Parliament's oversight, legislative and law making functions in the neutral budget process. There is also a budget

advocacy network comprising different Civil Society Organisations whose purpose is to ensure a greater inclusiveness in the budget process, increase access to information and improved responsiveness geared towards achieving gender responsiveness.

Interview with the Senior Budget Officer of the MAFS revealed that relevant stakeholders including District Budget officers, Non-state Actors and the Media were involved in the planning and budgeting. This was also confirmed during interviews with some civil society organisations.

However, the Financial Secretary of the MoF did not provide evidence of correspondence and minutes of consultation with stakeholders, minutes of meeting with inter-ministerial committee and district working groups during the planning and budgeting process despite several written requests. Request for correspondences, minutes of consultations with other stakeholders while planning the budget, dated 27th October 2023, sent to MoPED, MAFS were not submitted for review. Therefore, the team was unable to ascertain whether relevant stakeholders as highlighted above were included in the planning and budgetary processes for wetland conservation.

Furthermore, the NAT 2023 programme did not clearly indicate the involvement of relevant stakeholders in the planning and budgeting process, although it was revealed that “discussions show the readiness for investment of different partners, public and private”.

The non-inclusion of relevant stakeholders in the planning and budgeting will pose difficulty in determining whether public spending was in the interest of achieving national targets.

### **Recommendation**

The MoPED, MAFS and MoF should ensure that key stakeholders are included in the planning and budgeting process.

#### **3.2.3 Identification of Vulnerable in planning and budget**

Even though the NAT 2023 programme did not clearly specify vulnerable group, it was noted that women and youth were planned and budgeted for as there were specific trainings for women and youths. A review of the ministry budget revealed that women and youths were budgeted for under the agriculture extension service division. This was confirmed in an interview with the Senior Budget Officer that the annual budget preparation takes cognisance for support to women and youths. The ministry's plan and budget for implementation of activities for small scale farmers including vulnerable groups.

### **4.3 ACTIONS FOR THE IMPLEMENTATION OF FOOD SUFFICIENCY AND CLIMATE CHANGE ON AGRICULTURE**

#### **4.3.1 Coordination, Collaboration and Communication**

Bullet three of Implementation Arrangements of the Sierra Leone National Development Plan requires MDAs to ensure coordination at the sectoral level and collaboration with other actors in the implementation of activities.

According to the MTNDP, MAFS is responsible to ensure coordination at the sectoral level and collaboration with other actors in the implementation of activities. Interviews with key stakeholders at MAFS revealed that there is collaboration and communication with other MDAs that are working together to achieve the national target. MAFS did not provide relevant documents with regards to coordination, collaboration and communication with key stakeholders.

A review of documents obtained in the districts visited revealed that monthly sector meetings were held at district levels with donor partners. The District Agriculture Officers worked closely with farmers and NGOs operating in the districts to ensure that implementation of activities are in line with the MTNDP.

Documents reviewed and interviews conducted confirmed that NaMED has worked with the MAFS to produce their Plan for Strengthening M&E in the Ministry. The auditors also noted that NaMED worked with MoPED to review the MTNDP results framework, resulting in the reduction of outcome indicators and realignment of clusters and key actions. They also work with local councils to develop their M&E Operational Plan to be used by the local councils in monitoring service delivery and development projects at the local level.

Documents reviewed revealed that there has been an effective collaboration between SLARi, Njala University and the Sierra Leone Meteorological (SLMet). SLMet has installed eight synoptic weather stations to collect meteorological data to monitor and observe climatic conditions and changes at short, midterm and long-term ranges.

During interviews, the audit team noted that MAFS work closely with meteorological agency and the Ministry of Environment and Climate Change. Physical observation in Kambia revealed that Meteorological Agency provided training for farmers on the impact of climate on crops, daily and seasonal weather forecast; onset of the rains, the length of dry spell (to know the crops that should be planted) and advice on livestock temperature.



#### **4.3.2 Resources Mobilization**

According to the MTNDP, MAFS should identify critical funding gaps and, in collaboration with MoPED, facilitate round table discussions to mobilise resources to finance funding gaps. The MTNDP highlighted a range of resources mobilisation strategy for the implementation of the MTNDP which includes:

- Mobilising private participation in strategic public investments;
- Introduce a Goods and Services Tax lottery;
- Boost large taxpayer auditing capacity;
- Revise levies and departmental charges;
- Build outcome information into the budget process;
- Create systems to track public spending on gender and climate;
- Publish tax expenditure reporting;
- Promote longer-term lending to businesses with financial sector reform
- Encourage public sector banks to increase private sector lending;
- Reduce illicit financial flows etc

It came out clearly during the audit that there has been no sector working group to mobilise resources to finance funding gaps as prescribed in the National Development Plan of 2019-2023.

#### **Recommendation**

The Chief Agriculture Officer of the MAFS should develop strategies for mobilising resources in accordance with the guidelines provided in the Addis Ababa Action Agenda and the NRA Act of 2002. This will help generate additional resources and ensure that activities are implemented in line with the budget

#### **4.3.3 Capacities Secured**

Section G, No.115 of the Addis Ababa Action Agenda of the third International Conference on Science, Technology Innovation and Capacity Building, Capacity Development will be integral to achieving the post 2015 development agenda.

From the review of documents and interviews, we noted that MAFS has not been able to secure the capacities (including human, ICT, data and statistics) needed to implement, monitor and report on its key targets.

During our interviews in Freetown and visit to the selected district, it was discovered that MAFS has limited number of staff at all levels. We noted that the Ministry was deprived of staff capacity, relying heavily on poorly motivated volunteers. MAFS faces enormous capacity and resource constraints in



the implementation of activities; provisions of essential logistics such as vehicle, fuel and motorbike were challenges highlighted during interviews.

Interviews and document reviewed disclosed capacity and resource gaps and the need to develop and strengthen capacity to achieve the set target. Limited number of frontline staff on payroll at circle and block levels seriously constrained service delivery. Table 8 shows staff gap of MAFS.

**Table 8: Summary of Staff at MAFS with Gaps**

No.	SUMMARY					
	Post	Current Establishment (EST)	Additional Establishment	Proposed EST (Current Plus Additional Est)	No in Post	No. of Vacancies
1	Administration	487	0	487	91	397
2	Office of the Chief Agriculture officer	2	0	2	1	1
3	Planning Evaluation Monitoring and Statistics Division	232	0	232	106	127
4	Crops Division	357	0	357	142	217
5	Agric. Extension service Division	1,192	0	1,192	125	1,067
7	Livestock Division	269	0	269	54	209
8	Agric. Engineering Service Division	359	0	359	96	246
	<b>Grand Total</b>	<b>2,898</b>	<b>0</b>	<b>2,898</b>	<b>615</b>	<b>2,264</b>

Source: MAFS Manpower plan 2023

## Recommendation

The Chief Agriculture Officer should work with key stakeholders, and utilise existing capacities to achieve the set target. Embark on training of youth; and introduce innovative means for mobilising resources to enhance the sector.

### 4.3.4 Identification of Risk and Mitigating Strategies

The NAT 2023 programme is silent on risk and mitigating strategies in achieving their five-year programme. Similarly, the following risks have been identified in the MTNDP as a potential threat to the successful implementation of the plan.

- Susceptibility of the economy to external shocks and dependence on aid.
- The prices of Sierra Leone's export commodities are set within the framework of international liberal market forces of supply and demand,

- Changes in commodity prices at the international level often have a direct impact on the country's economy, sometimes these shocks have an untold impact on the country's capacity to implement development programmes and projects such as those outlined in the MTNDP;
- The country's reliance on donor support to implement core development programmes;
- Potential donor fatigue means that key development programmes run the risk of being abandoned halfway during implementation.

These risks can be mitigated through the effective implementation of SMART (specific, measurable, achievable, relevant, time-bound) macroeconomic policies; increasing capacity for domestic resource mobilisation; boosting domestic revenue mobilisation through the introduction of a lottery system to encourage greater compliance by taxpayers; strengthening auditing of large taxpayers; revising and updating levies to cover costs and reflect international standards; putting in place structures to issue and manage Diaspora bonds; and evaluating the potential to invest pension fund assets in infrastructure<sup>20</sup>.

#### **4.3.5 Effective, Accountable and Inclusive Government Actions**

The introduction of the NAT programme 2023 by GoSL includes private sectors and other donor partners. Parliament relates with the different stakeholders through oversight functions by monitoring the performance of different stakeholders. The engagement of civil society cannot be overemphasised in the implementation of agricultural activities.

Document reviewed revealed that the role of civil society was recently reaffirmed with the establishment of an Integrated CSO Platform, which brings together a variety of actors working on SDGs implementation under one single body. Some of these organisations include Non-state Actors (NSA), Coalition 2030, among others. Civil society serves an important role in engaging citizens on the importance of the SDGs and raising the voices of citizens to ensure accountability and transparency. The Government sees the work of civil society to be intrinsic to the success of the SDGs.

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<sup>20</sup> Cluster8.5 -MTNDP

#### **4.4 ACTIONS FOR ACHIEVEMENT OF FOOD SUFFICIENCY AND CLIMATE CHANGE ON AGRICULTURE**

##### **4.4.1 Effective, Transparent and Inclusive System for Measuring, Monitoring and Reporting on Progress**

According to the MTNDP, the MoPED should design and implement a national monitoring and evaluation system, including manuals and guidelines, that link the MDAs, local councils, MoPED, and the Office of the President to ensure effective monitoring and evaluation; establish and maintain a database on projects and prepare periodic reports on all projects under the MTNDP; lead the monitoring and evaluation of all public-sector programmes and projects, including donor-funded projects.

Monitoring, reporting, accountability, follow-up and review is a core component of the 2030 Agenda for Sustainable Development. This to ensure data systems, capacities, methodologies and mechanisms are in place to track progress, with the engagement of citizens, parliament and other stakeholders. There was no evidence that MoPED had carried out the above mentioned activities as mandated.

In order to ensure effective implementation of the MTNDP, the government has established the National Monitoring and Evaluation Directorate (NaMED). This institution is mandated to monitor and evaluate public sector development interventions including the national development plans, programmes, projects and policies. Documents reviewed and interviews conducted revealed that NaMED has included the SDGs in the National Monitoring Management Information System (NaMEMIS), a one-stop-shop web enabled platform for tracking and monitoring development interventions at national and sub national levels. Key policy documents have been developed since 2021 and will be rolled out to MDAs and local councils for its smooth functioning. These documents include the National M&E Policy, National M&E Standard Operating Procedures, National M&E Framework, National M&E Communication Strategy and the Nation Monitoring and Evaluation Agency Bill of 2023.

The United Nations Secretary-General's 2019 report on progress towards the Sustainable Development Goals stated that high-quality statistics are vital for enabling governments, regional and global organisations, civil society, the private sector and the general public to measure progress towards achievement of the SDGs. The audit revealed that no indicator has been developed for the collection of data, neither has any assessment been done between the existing national status and the global SDG indicators. Statistics Sierra Leone (SSL) could not provide any statistical data on agriculture. The team also noted that SSL has not been able to carry out national surveys and certification of national data generated by public institutions, and \or in collaboration with non-governmental agencies, defining

the Sierra Leone SDGs indicators; setting baselines and targets. In an interview with one of the principal statistician, we noted that the last survey on agriculture was carried out in 1984. Currently, a survey supported by the World Bank is ongoing in the sixteen agricultural districts.

### **Recommendation**

The Director of Central Planning and Monitoring unit at the MoPED should ensure effect implement of the national monitoring and evaluation system, and the use of the manuals and guidelines, by the MDAs, local councils.

Also, MoPED and the Office of the President should ensure effective monitoring and evaluation; establish and maintain a database on projects and prepare periodic reports.

The Statistician-General should ensure that national surveys and certification of national data are generated to provide reliable information for decision making. This will play an integral role in agricultural development.

### **Monitoring by MAFS**

Effective monitoring and evaluation is paramount for ensuring that the results and impacts of programmes and projects are assessed periodically. We noted during field visit that there was ineffective monitoring by MAFS, even though they have the responsibility to do routine monitoring and supervision to access the status of the implementation of activities. From the review of MAFS annual progress report, we noted that only one monitoring, out of the twelve planned was conducted. Interviews with M& E officers revealed that joint monitoring are done as and when the need arises, as they were challenged with logistics to monitor. We noted mobility constraint for district staff to enhance effective monitoring at field levels as they do not have the capacity to hire motorbikes.

The district extension officers in an interview revealed that, the districts are divided into blocks which should be manned by block extension supervisors, assisted by frontline extension workers. The extension supervisors and frontline extension workers are responsible to monitor and supervise farmers. However, inadequate block extension supervisors and frontline extension workers coupled with lack of logistics like bikes affect monitoring. There was only one extension supervisor instead of five in each of the districts visited, five instead of forty frontline extension worker per district.

We however noted that the extension supervisors and frontline extension workers are inadequate to monitor and supervise the farmers in the various blocks. For instance, Kenema district has only 4 block extension supervisors and a frontline extension worker to cover six blocks. As such, this situation affects monitoring and supervision of farmers. We also noted the following:

- District agriculture offices prepare their annual work plan

- The monitoring and review system at the local level have also been established as there are monitoring and evaluation units at each district level.

Ineffective monitoring by MAFS has resulted to faulty equipment stored in the ABCs for years, some ABCs are used as cement and board store. Tractors are abandoned by service providers who claimed that the tractors were not fit for their ecologies. Farmers are not guided on horticulture practices. This may have resulted to low productivity.

### **Recommendation**

The Chief Agriculture Officer should ensure effective monitoring of agricultural activities and seek for development partner's interventions on the provision of logistics that will enhance same.

#### **4.4.2 Progress on Achievements of Food Sufficiency**

In order to assess the effort and progress in achieving 90% food self- sufficiency by 2023, the auditors used the SDG 2 targets and the key targets and policy actions stated in the MTNDP as criteria. Refer to appendix V for SDG 2 targets and key policy actions in the MTNDP.

The Mid-term Review Report on the Implementation of MTNDP 2019-2023 states progress made towards the strategic targets and objectives, and highlight challenges and recommendations on cluster 2.1. From this report, it is clear that activities were implemented in the 16 agricultural districts of the country.

### **What we found out**

#### **Key policy action 1. Improve on animal health for production of healthy livestock products, and revive livestock research stations.**

A review of the MTNDP result framework revealed that between 2019 to 2023; 6 vet labs were established, 12 slaughter houses refurbished and upgraded; 13 vaccine cold chains provided. Interviews with livestock officers in the districts visited revealed that FAO, GIZ Red Cross provided training for community animal health workers and community volunteers. Training was conducted specifically on animal diseases. The auditors noted that government provides slaughter slab and butcher markets in Kambia district. FAO and the government provided vaccines for anthrax and rabies which has minimise the increase of zoonotic diseases (Diseases from animal to human). We however noted that there was no national cattle settlement policy.

**Key policy action 2: Provide better market facilities and access to agricultural inputs (i.e. agro-chemicals, including fertilisers, herbicides, and biobased insecticides and preservatives; investment in feeder roads and information technology, etc.)**

Documents reviewed and interviews conducted revealed that government supported farmers in 15 agricultural districts with fertilisers, rice seeds, herbicides and tools through the e-voucher system. Individual farmer support was for 0.5 hectares of land. Table 9 shows the number of registered farmers and amount per farmer in respect of fertilisers, rice seeds, herbicides and tools.

**Table 9: Analysis of District Farmer subsidy budget by MAFS 2022**

No.	Region	District	Farmers as per E-voucher	Amount per Farmer (NLe)	Total District Budget (NLe)
1	South	Bo	700	5,616.25	3,931,375.00
2		Bonthe	1,400	5,616.25	7,862,750.00
3		Moyamba	700	5,616.25	3,931,375.00
4		Pujehun	700	5,616.25	3,931,375.00
5	North	Tonkolili	1,100	5,616.25	6,177,875.00
6		Bombali	950	5,616.25	5,335,437.50
7		Koinadugu	600	5,616.25	3,369,750.00
8		Falaba	850	5,616.25	4,773,812.50
9	North – West	Port Loko	1,000	5,616.25	5,616,250.00
10		Karene	825	5,616.25	4,633,406.25
11		Kambia	950	5,616.25	5,335,437.50
12	East	Kailahun	700	5,616.25	3,931,375.00
13		Kenema	700	5,616.25	3,931,375.00
14		Kono	750	5,616.25	4,212,150.00
15	West	W/Area	75	5,616.25	421,218.75
<b>Total</b>			<b>12,000</b>		<b>67,395,000.00</b>

**Table 9b: Breakdown of subsidy utilisation per farmer**

No.	Product or Service	Amount (NLe)
1	Rice Seeds	596.25
2	Fertiliser	3,750.00
3	Herbicides	270.00
4	Tools	1000.00
<b>Total</b>		<b>5,616.25</b>

Source: MAFS analysis of e-voucher beneficiaries

**Key policy action 3: Design and implement credit facilities and guarantees that will not impose a burden on either the farmers or the commercial/ agricultural banks for lending to agricultural investors.**

Before the implementation of the MTNDP, banks were established to enable farmers have access to finance.

**Key policy action 4: Develop value chains for some key agricultural products**

A review of the mid-term MTNDP report revealed that, annual national rice self-sufficiency increase from 61 percent in 2018 (baseline) to 64.23 percent in 2020, falling below the target of 71 percent. Irrigated land cultivated increase in 2020 at 3,773 hectares (actual) above 2,525 (target), although below the baseline of 5,024 hectares in 2018. The MTNDP result framework revealed that in 2021, one value chain was developed, none in 2022. The report also revealed that between 2019 and 2022, 6,320 hectares of IVS were rehabilitated, 5620 IVS developed and 10,370 hectares of irrigated land cultivated.

Interviews with engineers revealed that IVS were rehabilitated and developed in all districts visited. Physical inspection at the various districts visited confirmed that value chains for rice production have been created. Locally produced rice is now placed in shatter or bags, available in designated shops for sale. Focus group discussion with farmers revealed their experience with the change in rainfall patterns and flooding as this affected their yield in 2022, despite the timely preparation for planting. During interviews, we noted that farming were affected by increased temperature, droughts, storms and floods due to change in climate.

**Key policy action 5: Promote sustainable investment in mechanised commercial agriculture (i.e. tractors, power tillers, irrigation facilities, etc.) and introduce private sector management of the hiring and lease of machinery at the district level to increase the acreage of land under cultivation.**

The government set up the machine ring services (Agricultural self-help that provides machinery or machinery-based services and labour) through various service providers. These machines were shared according to comparative advantages, according to their ecologies (IVS and Boli lands). Table 10 shows tractors and power tillers (machine rings) that were distributed per district and the approved hectares of land.

**Table 10: Machine Ring Service per District**

No.	District	Tractors	Power Tillers	Total Area (Hectare)
1	Bonthe	25	10	2,720
2	Pujehun	15	14	1,160
3	Moyamba	20	12	2,060
4	Tonkolili	16	12	1,960
5	Portloko	20	14	1370
6	Kambia	15	10	1100
7	Karene	14	12	1120
8	Bombali	16	12	1230
9	Bo	15	12	1300
10	Falaba	210	200	1120
11	Kenema	7	25	1240
12	Kono	14	12	1210
13	Kailahun	8	25	1100
14	Koinadugu	10	18	1000
15	Western Area			310
	Total	405	388	

Source: MAFS

#### **Key policy action 6: Promote agricultural research through the establishment and strengthening research institution**

In an interview with the Acting Director of SLARI, we noted that agricultural research is being promoted through trainings and conferences with stakeholders that are involved in agriculture. Donor partners like European Union (EU) provide funds to develop neglected crops, cash crops, International Centre for Bio-Saline Agriculture (ICBA) provided funds for adaptation to soil salinity, International Fund for Agricultural Development (IFAD) funded the agricultural value chain development project (AVDP) in cash crops production. There are seven existing research centres that are responsible for research studies. For instance;

1. Njala agricultural research centre - research on roots and tubers, groundnut;
2. Rokupu agricultural research centre – research on cereals;
3. Tecko research centre – research on livestock;
4. Kenema Forest and Tree crops research centre;
5. Kabala horticultural crops research centre;
6. Magbosi research centre- research on land, water and environment; and



## 7. Freetown fisheries research centre

However, for the period under review, no new research institution has been established, SLARI remains the only research institution in the country.

### **Key policy action 7: Strengthen seed production and improve both the formal and informal seed sectors operating in the country.**

In an interview with the Acting Director of SLARI, we noted that currently, international experts were engaged to strengthen and develop a seed road map for sustainable seed system in the country. There are ongoing training of seed technicians and breeders.

**Figure 5: Seed trial in Rokupr - Kambia.**



Picture credit: ASSL, picture taken 22/10/23

### **Key policy action 8: Strengthen cooperative farming (i.e. farmer-based organizations) and build the capacity of Agricultural Business Centres to promote integration into agricultural value chains.**

The team visited five out of the sixteen agricultural districts and noted that the GoSL, through the MAFS, has assisted farmers embarking on agricultural mechanisation to improve productivity. Through the Agricultural Business Centres (ABC), the government has moved the smallholder farmer away from the use of traditional methods (hoe and cutlass) to the use of modern farming techniques, such as tractors, fertilisers, herbicides, harvesters, threshers, rice mills and cassava graters, with the primary objective to remove the rural farmers out of extreme poverty.

Government supported farmers with seeds, fertilisers, agrochemical and machines (tractors and power tillers) for the cultivation of 7,000 hectares of land for rice production.

During interviews with farmers and officials in the Ministry, we noted that in 2021 both youth and individual smallholder farmers were registered. However, in 2022 government focused on individual smallholder farmers, and did not include youth farm groups as the youth farming programme was

not successful. We noted during interviews that the youths are more involved in timber logging and bike riding. A review of documents revealed that 12,000 individual smallholders' farmers were targeted for registration in the system for 2022 in the 15 agricultural districts.

**Key policy action 9: Promote organic farming to minimize biodiversity loss.**

Interviews with district extension officers revealed that agriculture becomes less predictable in the face of a changing climate. Farmers were trained to do organic farming (natural fertiliser) made from organic materials such as animal manure, crop wastes, composite and wood ash as these will provide nutrients to the soil. The farmers are educated on the benefit of choosing organic fertiliser, which helps to improve the structure and health of the soil; more efficient than chemical fertilisers. Natural fertilisers are better for the environment as the chance of pollution caused by leakage is much smaller. It was also noted that the World Bank provided funds for training of the farmers.

**Key policy action 10: Develop a robust policy framework and action plan to guide the development of the sector.**

The development of the NAT programme 2023 guides the implementation of the target. Key policy documents on monitoring and evaluation have been developed by NaMED for effective monitoring. The MAFS five-year strategic plan explains the delivery mechanism for the implementation of the policy. However, there was no evidence to show whether the various working groups are effective. The implementation of these policies cannot be ascertained.

**Key policy action 11: Promote schemes that would encourage the public to engage and invest in agriculture**

The government set up the machine ring services (Agricultural self-help that provides machinery or machinery-based services and labour) through various service providers which were private investors.

**General Observations**

From the review of the Climate Change policy, we noted that eight trillion Leones (\$800 million) was spent to develop the National Agricultural Transformation Strategy (2019-2023) with no evidence of coordination and collaboration with the working group.

Document review and interviews revealed that MAFS did not have a holistic data on all agricultural produce which makes it difficult for the team to assess food sufficiency for the period reviewed. From the review of the production and yield studies data provided by MAFS as shown in Table 11,

we noted that the country was unable to produce enough food to meet domestic requirement to achieve the 90% food sufficiency by 2023 despite the effort made by government and donor partners.

**Table 11: Production and yield studies for five agricultural produce between 2019-2023.**

Crops	Production	2019	2020	2021	2022
Rice	Mtt	947,464	1,049,796	1,504,191	1,396,900
Cassava	Mtt	817,342	1,690,168	2,162,290	1,622,822
Sweet Potato	Mtt	178,753	263,140	254,743	235,155
Groundnut	Mtt	106,396	58,814	73,101	69,493
Pepper	Mtt	16,788.96	75,592.84	150,353.999	175,745

Crops	Yield (kg/ha)	2019	2020	2021	2022
Rice	kg/ha	1.68	1.74	2.06	2.26
Cassava	kg/ha	13.56	13.19	16.42	10.50
Sweet Potato	kg/ha	7.7	7.44	9.18	7.82
Groundnut	kg/ha	1.47	0.51	1.55	1.63
Pepper	kg/ha	0.94		2.45	2.05

Source: MAFS -PEMSD

The decrease in production is as a result of change in climate as confirmed through interviews with the farmers in the districts who revealed their experience with the change in rainfall patterns, flooding and their traditional methods of farming which affected their yield in 2022, despite the timely preparation for planting.

The extension officers in the districts explained to the team that they are currently sensitising farmers on climate resilience; farmers are encouraged to plant trees in between their crops. Similarly, recent vulnerability studies indicate that the agriculture sector will see a decrease in crop yields due to temperature increases, frequent flooding and salinisation of soils<sup>21</sup>

### Rice Production

Our visit to farm sites revealed that inland valley swamps (fresh water wetlands) were developed by farmers. The team observed that land preparation for the planting of rice was ongoing. Discussions with farmers revealed that, the World Bank is currently working on an emergency food security resilient project, targeting four groups of farmers per district. These groups were selected based on the World Bank criteria of 100 hectares of land to be cultivated for rice production

<sup>21</sup> Climate Change policy



**Figure 6: Food system resilience programme- Kholifa Mabang Chiefdom-Tonkolili District**



Picture credit ASSL, picture taken on 19/10/23

**Figure 4: Rice harvesting at Rokupu Kambia**



Picture credit: ASSL, picture taken 22/10/23

### Transporting of Local Produce

The auditors noted that despite the effort made by government and development partners to increase food sufficiency, most of the farm produce (rice, gari, vegetables, fruits, palm-oil) are been transported to neighboring countries. Interviews with MAFS officials revealed that since Sierra Leone signed to international treaties which encourage trade amongst countries, neighbouring countries (Guinea and Liberia) get food from Sierra Leone, which has a direct effect on the availability of local produce in the market, coupled with the effect of porous borders and inflation of imported food stuff as a result of the U.S dollar.

It was also revealed that businessmen from neighbouring countries buy the farms from farmers, and pay them to work on the farms, and at the time of harvesting, they come and harvest the rice and return to their countries. The movement of local produce has resulted to insufficiency of food.



Traders and farmers in their interviews attributed the trade to depreciation of the Leone, high cost of transportation, no mechanism that will link the farmers to the city market, inadequate storage and techniques to retain locally produced food.

**Figure 7: Gallons of palm oil taken to Guinea from Kambia**



**Figure 8: Bags of local rice and other food items taken to Guinea from Kambia**



Picture credit: ASSL, picture taken 22/10/23

### Poor Road Network

Accessing the farm site was a challenge for the audit team. We observed that the poor road network may have contributed to farmers not been able to take their produce to the main towns and cities as they have to spend a lot on transportation. Food access has resulted to high food prices.

**Figure 9: Poor Road Network- Magburaka-Tonkolili District**



Picture credit ASSL, picture taken on 20/10/23



### Recommendation

The Chief Agriculture Officer should ensure provision is made for community service infrastructure that will remove hold-ups from the cultivation process to marketing of the produce. This should include construction of farm market centres, daily retail markets, access roads.

### Faulty Equipment

During our visit to the ABCs in the selected districts, we observed that the rice threshers, de-stoners, combined harvester that were distributed in 2018 had never been operational, they were supplied faulty as revealed in the interviews with heads of ABCs. The situation resulted to farmers practicing traditional manual harvesting. Drying floors that were introduced for value addition to rice production were all damaged. The faulty de-stoner and rice thresher were provided by SCP-GAP.

**Figure 10: (Left) Faulty Rice Transplanter at Sorbeh ABC. (Right) Faulty Rice Miller at Nongowa ABC**



Picture credit: ASSL. Picture taken 4/5/23 and 5/5/23

**Figure 11: (Left) Faulty Rice De-Stoner. (Right) Faulty Rice Mill at Nongowa ABC, Kenema**



Picture credit: ASSL, picture taken on 5/5/23

### Breakdown of tractors

In order to increase productivity, government invested the sum of Le 170,428,841,272.00 (old Leones) on tractors and power tillers and distributed to the various districts. The auditors observed breakdown and abandoned tractors in the district visited. Interviews with the machine ring managers revealed that the machines were not fit for the ecologies and were not provided with spare parts, an attempt to scan the markets also proved that these spare parts are not readily available.

The auditors attempted to interview selected service providers based on their addresses provided in the bid documents submitted by MAFS. We however noted that these service providers were not at the said addresses provided in the bid documents as shown in table 12.

**Table 12: Sample Service Providers and Business Operations**

Service Provider	Address (Freetown)	Business operations
Worldwide Solution Ltd.	20 Wilberforce Street	Colisee Boutique and Audit Firm
Geo Mining	33 Victoria Street	Closed
Kondibu Agricultural Engineering Consortium	12 Bathurst Street	
Nguala Agric business Development Company Ltd.	31 Old Railway Line, Brookfield	Not available
Top Man USA Company	17 Siaka Steven Street	Samsun Distribution

The audit team realised that MAFS did not have an updated database of the various service providers after several requests. We also noted during interview with the Permanent Secretary of MAFS that these service providers have not even started paying for the machines, despite the grace period given by the government. We also noted that, there were delays in the account opening process by MoF. Table 13 shows the cost of the tractors and power tillers

**Table 13: Cost of Tractors and Power Tillers**

Districts	Amount (in \$)	Amounts (in NLe)
Bonthe/Pujehun	2,710,449.00	26,264,872,275.00
Bo and Moyamba	2,024,211.00	19,615,066,282.00
Kailahun and Kenema	958,721.00	9,290,226,996.00
Tonkolili and Kono	1,690,772.00	16,383,969,558.00
Bombali and Karene	1,690,772.00	16,383,969,558.00
Portloko/Kambia/WA	2,024,211.00	19,615,066,306.00
Koinadugu and Falaba	1,328,727.00	12,875,670,297.00
<b>Total</b>	<b>12,427,863.00</b>	<b>120,428,841,272.00</b>

Analysis: ASSL

A review of the MoU between MAFS and the machine service operators, revealed that, MAFS has the responsibility to supervise the routine maintenance services and repairs on the machines as and when necessary. However, the team cannot ascertain how effective this has been done due to lack of submission of monitoring or status report on the machines. The breakdown of these machines has resulted to waste of resources as the intended purpose cannot be achieved. The pictures below show tractors abandoned in the districts visited.

**Figure 12: Breakdown of tractors- Pujehun District**



Picture credit: ASSL, picture taken 17/10/23

**Figure 13: Damaged Tractors in Kabala, at the Service Providers' Compound.**



Picture credit ASSL, picture taken on 3/5/23

### **Recommendation**

The Chief Agriculture Officer should ensure that funds are set aside for effective monitoring of agricultural activities and develop a strategy for monitoring. Seek for development partner's interventions on provision of logistic that will enhance effective monitoring.



## 5 CONCLUSION

This chapter concludes the audit objective and reflects our explanations and views based on analysis and findings supported by audit evidence as presented in the previous chapters. It concludes on planned progress on the implementation of the set targets.

The national target is implemented within the existing framework of implementing the MTNDP 2019-2023 to ensure coherent, harmonised and aligned national development efforts. The auditors recognise government and donor partner's effort in ensuring food sufficiency, by increasing productivity and commercialisation of the agriculture sector. It came out clearly during the audit that government and development partners have invested in supporting this goal.

MAFS whose responsibility is to ensure that food sufficiency is achieved, in their annual progress report, we noted that planned activities by the different divisions were not achieved due to funding.


Indicators from documents reviewed, physical inspections and interviews revealed that the country is yet to achieve food sufficiency by 2023. It was also clear from the audit exercise that much has not been done by MAFS. Weak monitoring of agricultural activities due to insufficient staff and logistics, untimely disbursement of funds have hindered the achievement of food sufficiency. In most cases, first and second quarter allocations were received in the following year, which has a negative effect on the implementation of activities, as agriculture is time bound.

The following are specific conclusions on the anomalies that have ruined government effort in achieving food sufficiency:

- MAFS which is responsible for the implementation of agricultural activities has not provided evidence that they have established the presidential task force and the agricultural coordination transformation team, regarding their roles and responsibilities in the implementation of activities. The effective functioning of this committee will ensure timely implementation of activities
- MAFS and other working group has not properly assessed, identified and secured the resources and capacity needed for the implementation of cluster 2.1.
- Budget allocations are inadequate for the implementation of activities. Late disbursement may have had a negative impact on agriculture as their activities are time bound. Most times, second and third quarter allocations are received in the following year.
- Effort has not been made by MAFS to ensure regular and effective monitoring and evaluation of activities.
- MAFS did not ensure proper needs assessment before the distribution of tractors to the various districts. This has affected the services of the tractors in the districts visited.

- There was no evidence that MoPED has designed and implemented a national monitoring and evaluation system (manuals and guidelines) that link the MDAs and local councils

Ag DAE SA TUA



In replying please quote  
Ref: CON/JA.160/271/01

GOVERNMENT OF SIERRA LEONE

Ministry of Agriculture  
Youyi Building, Brookfields  
Contact: + 232 – 791 – 533  
Email: [alsord@yahoo.com](mailto:alsord@yahoo.com)  
29<sup>th</sup> February 2024

The Acting Auditor General  
Freetown City Council Building  
Wallace Johnson Street  
Freetown


Dear Sir/Madam,

Management Response to Performance Management of Government's Effort in Achieving Food Sufficiency by 2023 and the Impact of Climate Adaptations Strategy on Agriculture and period 2019 to 2023

I have instructions to refer to the above subject matter and to thank you and the Audit Team for the 2019 to 2023 Performance Audit of Government's Effort in achieving food security by 2023 and the impact of climate adaptations strategy on agriculture.

Consequent on the above, I am to forward herewith attach management's responses on the issues raised during the audit process.

I have to count on your usual cooperation.



Saffa Kenneh

For: Senior Permanent Secretary  
Copy: Chief Agriculture Officer (CAO)

Findings		Recommendation	Management Response
Aligned of Legal and Policy Framework and Institutional Set - Up			
1	Refer to 3.1.1 (i) Legal and Policy Framework		The Ministry of Agriculture developed it sector Plan/Sector policy to enhance the implementation for the attainment of rice self-sufficiency target of the midterm national development plan. It clearly defines how the Presidential task force, Agricultural advisory group, Food Security Working Group ensures coordination for effective implementation. The document is available for audit inspection.
2	3.1.1 (ii) Institutional Set - Up	The Chief agriculture Officer should develop a strategy on how to involve and coordinate members of both the Presidential Task Force and the Agriculture Coordination for Transformation Team and the other working group for effective	

		implementation of the programmes. The involvement of relevant committee members will enhance the smooth implementation of the national target.	
3	3.1.2 Historical and Vertical Coherence of the legal and Policy Framework		The National Climate Change Policy 2021 has integrated climate change adaptation measures into national development processes, strategies, climate – smart policies, programmes, and budgeting. One of its policy goals is to reduce climate related loss and damage across all productive sectors, thereby protecting livelihoods food security and standard of living.
4	3.1.3 Institutional Agreements for Effective Vertical and Horizontal Coherence		For those evidence related to minutes of meetings for the functionality of the presidential task force on agriculture, Agricultural advisory group. Due to multiple changes in the leadership structure such as 3 Ministers changed in 5 years term for which those ministers personal assistants



			were responsible for the management of Minutes of the said meetings. Those personal assistants did not avail the Documents before going on transfer and this affected the availability of sensitive documents such as minutes of meetings for evidence of functionality of the key structures for audit inspection.
5	3.1.4 Identification of Vulnerable Groups	The Chief Agriculture Officer should clearly define vulnerable, develop a strategy document that will adequately address the needs of identified vulnerable groups related to the target as one of the key principles of the SDG is to ensure no one is left behind	The National Climate Change Policy 2021 has integrated climate change adaptation measures into national development processes, strategies, climate – smart policies, programmes, and budgeting. One of its policy goals is to reduce climate related loss and damage across all productive sectors, thereby protecting livelihoods food security and standard of living.

6	Refer to 3.1.5 Stakeholders Involvement in the Legal and Policy Framework		Noted
	<b>3.2.0 Alignment of Budgets to Achieve Food Sufficiency and Climate Adaption on Agriculture</b>		
7	Refer to 3.2.1 (i) Aligned, Sufficient and Adequate Budget		
8	Refer to 3.2.1 (ii) Sufficient and Adequate budget	The Chief Agriculture Officer should develop strategies to the MoF should ensure the 10 percent (10%) commitment increase in budget allocation to the sector is provided to achieve the target in line with the Malabo declaration	There is commitment on the side of the government through the political wing to ensure the target set in the Malabo declaration is met. This is evidence in the prioritization of the agriculture through the Feed Salone Initiative.
9	Refer to 3.2.2. Inclusion of Relevant Stakeholders in the Planning and Budgeting	The MoPEDs and MoF should ensure that key stakeholders are included in the planning and budgeting process	The 2024 development budget preparation brought together stakeholders/partners to complement the implementation of the feed salone strategy through established linkages of interventions by other partners.

<b>3.3.1 Actions For the Achievement of Food Sufficiency and Climate Adaptation on Agriculture</b>			
10	Refer to 3.3.1. Coordination, Collaboration and Communication	The Chief Agriculture Officer should ensure effective coordination, collaboration and communication with key stakeholders for the smooth implementation	Evidence of effective coordination, collaboration and communication with stakeholders/partners is visible not only on the meeting but also the joint celebration of national events e.g. World Food Day at every October 16.
11	Refer to 3.3.2 Resource Mobilization	The Chief Agriculture Officer of the MAFS should develop strategies for mobilizing resources in accordance with the guidelines provided in the Addis Ababa Action agenda and the NRA Act of 2002. This will help generate additional resources and ensure that activities are implemented in line with the budget	The ministry of agriculture has demonstrable advantage to resources mobilization as it has achieved the on-concept notes development for donor funded support.
12	Refer to 3.3.3 capacities Secured	The Chief Agriculture Officer should work with key stakeholders and utilize existing capacities to achieve the set target. Embark on training of youth, and introduce innovative means for	This is achievable. Over the years, the ministry of agriculture has been able to harness capacity from its partners for performance improvement.



		mobilizing resources to enhance the sector	
13	Refer to 3.3.4 Identification of Risk and Mitigating Strategies		With support from world an agricultural risk assessment was successfully completed to identify risk and proffer mitigation measures
14	Refer to 3.3.5 Effective, Accountable and Inclusive government Actions		Ministry of Agriculture implemented a policy of inclusivity by bring its close partners for advocacy.
1	<b>Actions For Achievement of food Sufficiency and Climate Adaption on Progress</b>		
15	Refer to 3.4.1 Effective, Transparent and Inclusive System for Measuring, Monitoring and Reporting in progress	The Director of Central Planning and Monitoring Unit at the MoPED should design and implement a national monitoring and evaluation system, including manuals and guidelines, that link the MDAs, local councils, MpPED and the Office of the President to ensure effective monitoring and evaluation, establish and maintain a database on projects and prepare periodic reports. The Statistician should ensure that national surveys and certification of	There is close collaboration between the Monitoring Unit at MAFS and that of the MoPED to monitor sector projects.

		national data are general to provide reliable information for decision making. This will play an integral role in agricultural development	
16	Refer to 3.4.1 (ii) Monitoring by MAFS	The chief Agriculture Officer should ensure effective monitoring of agricultural activities and seek for development partner's interventions on the provision of logistics that will enhance same	Monitoring and supervision is a key priority of the ministry of agriculture to ensure the transfer of technology to bust farmers capacity.
17	Refer to 3.4.2 Progress on Achievement of Food Sufficiency	The Chief Agriculture Officer should ensure that funds are set aside for effective monitoring of agricultural activities and develop a strategy for monitoring. Seeking for development partner's intervention on provision of logistic that will enhance effective monitoring	setting aside funds for effective monitoring of agricultural activities is a culture of the ministry of agriculture.

		national data are general to provide reliable information for decision making. This will play an integral role in agricultural development	
16	Refer to 3.4.1 (ii) Monitoring by MAFS	The chief Agriculture Officer should ensure effective monitoring of agricultural activities and seek for development partner's interventions on the provision of logistics that will enhance same	Monitoring and supervision is a key priority of the ministry of agriculture to ensure the transfer of technology to bust farmers capacity.
17	Refer to 3.4.2 Progress on Achievement of Food Sufficiency	The Chief Agriculture Officer should ensure that funds are set aside for effective monitoring of agricultural activities and develop a strategy for monitoring. Seeking for development partner's intervention on provision of logistic that will enhance effective monitoring	setting aside funds for effective monitoring of agricultural activities is a culture of the ministry of agriculture.



GOVERNMENT OF SIERRA LEONE  
MINISTRY OF PLANNING AND ECONOMIC DEVELOPMENT

REF. NO: MOPED/207/08

FROM: The Development Secretary, Ministry of Planning and Economic Development  
TO: The Acting Auditor-General, Audit Service Sierra Leone  
DATE: 1<sup>st</sup> March, 2024

---

Response to the Findings of the Performance Audit on Government Efforts in Achieving Food Sufficiency by 2023 and the Impact of Climate Adaptation Strategy on Agriculture for the Period 2019-2023

I write to acknowledge receipt of your letter dated 15<sup>th</sup> February 2024, regarding the draft Performance Audit Report on *Government Efforts in Achieving Food Sufficiency by 2023 and the Impact of Climate Adaptation Strategy on Agriculture for the Period 2019-2023* and to provide responses to the findings and recommendations related to this ministry. Attached is our responses to the findings and recommendations raised in the report.

We thank you for your usual cooperation.

Yours Faithfully

Peter Sam-kpakra  
Development Secretary



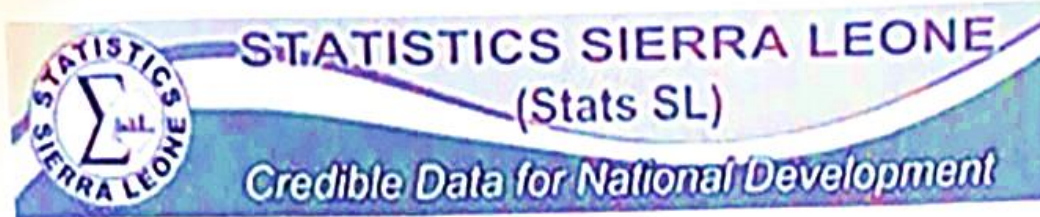
**MANAGEMENT RESPONSE TO THE PERFORMANCE AUDIT REPORT ON GOVERNMENT EFFORTS IN ACHIEVING FOOD SUFFICIENCY BY 2023 AND THE IMPACT OF CLIMATE ADAPTATION STRATEGY ON AGRICULTURE FOR THE PERIOD 2019-2023**

o.	FINDING	RECOMMENDATION	MANAGEMENT RESPONSE
	<p><b>Inclusion of Relevant Stakeholders in the Planning and Budgeting</b></p> <p>Section 18(7) of the public financial management regulations of 2008 states that the stakeholders of the participatory budget discussions shall include civil society organization, District budget Oversight Committee members, the Media, Non-state Actors, Donors, Members of Parliament and budgetary and sub-vented agencies.</p> <p>Interview with the sector Budget Officer of the MAFS revealed that relevant stakeholders including District Budget officers, Non-state Actors and the Media were involved in the planning and budgeting. This was also confirmed during interviews with some civil society organisations.</p> <p>However, the Financial Secretary of the MoF did not provide evidence of correspondence and minutes of consultation with stakeholders, minutes of meeting with inter-ministerial committee and district working groups during the planning and budgeting process despite several written requests.</p> <p>Request for correspondences, minutes of consultations with other stakeholders while planning the budget, dated 27<sup>th</sup> October 2023, sent to MoPED, MAFS were not submitted for review. Therefore, the team was unable to ascertain whether relevant stakeholders as highlighted above were included in the planning and budgetary processes for wetland conservation.</p>	<p>The MoPED, MAFS and MoF should ensure that key stakeholders are included in the planning and budgeting process.</p>	<p>MoPED and MoF has been including and will continue to includes, civil society organization, District budget Oversight Committee members, the Media, Non-state Actors, Donors, Members of Parliament and budgetary and sub-vented agencies on their stakeholders consultations in the planning and budgeting process. Please find the attendance list/minute and report on this process from the Ministry of finance.</p>

FINDING	RECOMMENDATION	MANAGEMENT RESPONSE
<p><b>Effective, Transparent and Inclusive System for Measuring, Monitoring and Reporting on progress</b></p> <p>According to MTNDP, the MoPED should design and implement a national monitoring and evaluation system, including manuals and guidelines, that link the MDAs, Local councils, MoPED and the Office of the President to ensure effective monitoring and evaluation; establish and maintain a database on projects and prepare periodic reports on all projects under the MTNDP, lead the monitoring and evaluation of all public-sector programmes and a projects, including donor funded projects.</p> <p>Monitoring, reporting and accountability follow-up and review is a core component of the 2030 Agenda for Sustainable Development, to ensure that the data systems, capacities, methodologies and mechanisms are in place to track progress, with the engagement of citizens, parliament and other stakeholders.</p> <p>There was no evidence that MoPED had carried out the above-mentioned activities as mandated.</p>	<p>The Director of Central Planning and Monitoring Unit at the MoPED should design and implement a national monitoring and evaluation system, including manuals and guidelines, that link the MDAs, Local councils, MoPED and the Office of the President to ensure effective monitoring and evaluation; establish and maintain a database on projects and prepare periodic reports.</p> <p>The Statistician ensures that the national surveys and certification of national data are generated to provide reliable information for decision making. This will play an integral role in agricultural development.</p>	<p>The monitoring and evaluation of the MTNDP has been transferred to NaMED. But however MoPED do produced annual progress reports and mid-term review report on the implementation of the MTNDP 2019 - 2023.</p> <p>Please note that the central planning monitoring evaluation department (CPM&amp;E) has been transformed to the Planning Policy and Research Directorate.</p>



*DAAG/Ag. DAAGSA/PAK*



26<sup>th</sup> February, 2024

The Acting Auditor-General  
Audit Service Sierra Leone  
11<sup>th</sup> & 12<sup>th</sup> Floor Freetown City Council Building  
Wallace Johnson Street  
Freetown

Dear Sir,

**REF: AUDIT QUERY WITH RESPECT TO THE AUDIT ON GOVERNMENT'S EFFORT IN ACHIEVING FOOD SUFFICIENCY BY 2023 AND THE IMPACT OF CLIMATE ADAPTATION STRATEGY ON AGRICULTURE FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2023**

We write with regards to the above subject and hereby submit responses to queries related to Stats SL activities. Stats SL acknowledged its obligation in section 93(3) of the Public Financial Management Act of 2016.

We hope our responses are adequate and will be of vital importance to the audit

Yours faithfully,

  
Deputy Statistician General



Performance Audit on Government Effort in Achieving Food Sufficiency by 2023

Yours faithfully



Alfred Saffa  
Principal Auditor

ACKNOWLEDGMENT OF QUERY: I hereby acknowledge receipt of the above query.

Name: Bassiru Bah Position: Ag Director Internal Audit

Signature: [Signature] Date: 26<sup>th</sup> February 2024

**Management response:**

Management's response to the query is documented here.

We have developed domestic indicators to achieve goal 2 (end hunger, achieve food security, promote nutrition and promote sustainable agriculture) of the SDG since 2016.

Domestic indicators developed are:

- Proportion of national population in food poverty
- Proportion of underweight men
- Prevalence of undernourishment (% of population)
- Prevalence of malnutrition

National Surveys on agriculture have not been conducted since 1986 due to lack of funding. Stats SL in collaboration with Ministry of Agriculture is currently conducting series of agricultural surveys under the SOX2030 initiative funded by the World Bank.



## APPENDICES

### APPENDIX I. LIST OF DOCUMENTS REVIEWED

Documents Reviewed	Reasons for Review
Sierra Leone Economic Update by World Bank 2023	It gives a general overview of food security situation in Sierra Leone.
Mainstreaming the 2030 Agenda for Sustainable Development Reference Guide to UN Country Teams March 2017 Update	To obtain criteria for implantation of SDG
UNDP Policy Brief	To obtain criteria for implantation of SDG
Review Report on MTNDP	To gain and understanding on the success and challenges in the MTNDP
World Food Security Report 2022	The gain and understanding on the state of food security and nutrition in the world
Sierra Leone Medium Term National Development Plan mid-term Review Report 2019-2023	This provides information on the progress towards the strategic targets, challenges and recommendation with regards to cluster 2.1
Climate Smart Agriculture (CSA) Strategy	A document that explains the climate actions and mitigating strategies to achieving the national target
The National Agriculture Transformation (NAT) 2023	A document developed to help MAFS focuses and produces result
Agriculture Profile SL	A report on food security
World in Data Based on Climate Analysis	A report on the country climate actions in terms of CO <sub>2</sub> gases
Sustainable Development Goals 2030	The Global Agenda countries intend to achieve by 2030
Agenda 2063	The African Agenda to be achieved by 2063
Issues on Food Security and Cash Crops Production in Sierra Leone	A report on food security in Sierra Leone
MAFS Organogram	It shows the organisational structure of the MAFS
The MAFS assets delivered to the district	The list of all agricultural assets delivered by the MAFS to all the districts.
Agricultural Statistics Bulletin	It gives data on all agricultural activities recorded by the MAFS
MoU between government and various service providers (machineries and agro-chemicals)	It explains the agreement between government and service providers regarding machineries and agro-chemicals

## APPENDIX II: LIST OF INTERVIEWEES AND REASONS FOR INTERVIEW

Interviewees	Reasons for Interview
<b>MAFS Headquarters</b>	
Permanent Secretary	Vote Controller of the Ministry
Assistant Director of Crops	Directorate responsible for crop production and protection
Deputy Director of Agricultural Engineering	Head of the directorate responsible for both irrigation and water management, civil and mechanical agricultural engineering
Director of Extension	Head of the directorate responsible for the transfer of technology to the farmers
Deputy Director of PEMSD	Directorate responsible for planning, evaluation, monitoring and statistics
Director of Livestock	Directorate responsible for Animal production, Animal health and Epidemiology
MAFS Project Manager	Responsible for donor support towards agriculture
<b>Other Stakeholders Interviewed</b>	
Director of Central Planning & Monitoring (SDG)	To understand how they collaborate with other stakeholders in the implementation of the SDG in line with the MTNDP
Deputy Director - NaMED	To understand how they collaborate with other stakeholders in monitoring the MTNDP
Statistics Sierra Leone	To get information on agricultural data
Acting Director- SLARI	To understand how agricultural research is been promoted
Concern Worldwide	To understand their contributions to farmers in the district
Head of Climate – Metrological Agency	To assess the support and climate information provided to farmers on agriculture and climate change
<b>Civil Society Organisations</b>	
Women Advocacy Network	To know their involvement in the planning and budgeting and their role in monitoring agricultural activities

Interviewees	Reasons for Interview
<b>MAFS Headquarters</b>	
Madihu Women's Development Association (MaWoDA)	To obtain information on agricultural support and involvement in planning and budgeting
Kenema District Human Rights Committee	To know their involvement in the planning and budgeting and their role in monitoring agricultural activities
Mobilisation for the Reign of Democracy	To know their involvement in the planning and budgeting and their role in monitoring agricultural activities
Transparency Sierra Leone	To know their involvement in the planning and budgeting and their role in monitoring agricultural activities
Ben Hirsch Care Center/ Women Development	To obtain information on agricultural support and involvement in planning and budgeting
<b>MAFS DISTRICT OFFICERS Interviewed</b>	
District Agriculture Officers	Heads of the district agricultural offices
District Crops Officers	Responsible for crops production and protection at district level
District Agricultural Engineers	Responsible for agricultural engineering at district level
District Extension Officers	Responsible for extension at district level
District Livestock Officers	
District M&E Officers	
<b>FARMERS</b>	
Heads of FBOs	Coordinators of the different FBOs
Managers of Agricultural Business Centre	Responsible for the management of the Agricultural Business Centres
Group of Farmers	The effectiveness of the Agro-Chemicals and access to the machines.

### **APPENDIX III: MAIN AUDIT QUESTIONS AND SUB QUESTIONS**

**Audit Question 1: To what extent has the government provided enabling legal and policy frameworks and institutional arrangements for achievement of food sufficiency and climate change on agriculture?**

- 1.1 Has the government taken the necessary measures to align the legal and policy frameworks as well as the institutional set-up with the nationally agreed target?
- 1.2 Is the legal and policy framework horizontally and vertically coherent (without gaps, overlaps, duplication and fragmentation) with respect to the target?
- 1.3 Has the government put in place institutional arrangements for effective vertical and horizontal coherence?
- 1.4 Do the legal and policy frameworks and institutional arrangements adequately address the needs of identified vulnerable groups related to the target?
- 1.5 Has the government informed and involved citizens and stakeholders (including state and non-state actors like legislative bodies, the public, civil societies and the private sector) in the processes and institutional arrangements to put in place robust legal and policy frameworks for achievement of the national agreed target?

**Audit Question 2: To what extent has the government planned and budgeted for the achievement of food sufficiency and climate change on agriculture?**

- 2.1 Are government budgets at different levels aligned, sufficient and adequate for achievement of the target?
- 2.2 Did government include all relevant stakeholders in the planning and budgeting for the target?
- 2.3 Do the government plans and budgets address the specific needs of identified vulnerable groups related to the target?

**Audit Question 3: To what extent has the government implemented actions for the achievement of food sufficiency and climate change on agriculture?**

- 3.1 Are there effective coordination, collaboration and communication between government institutions and entities at different levels for achieving the target?
- 3.2 Has the government mobilised the required resources for achieving the selected national target?
- 3.3 Has the government created the required capacities at different levels and across functions for achievement of the target?
- 3.4 Has government identified and addressed systemic risks in implementing the selected national target?

- 3.5 Are government actions for implementing the selected target effective, accountable and inclusive?
- a. Has government included all relevant stakeholders in implementing plans for achieving the target?
  - b. Has the government implemented measures to address specific needs of identified vulnerable groups?

**Audit Question 4: To what extent has food sufficiency and climate change on agriculture been achieved?**

- 4.1 Has the government put in place an effective, transparent and inclusive system for measuring, monitoring and reporting on progress towards the achievement of the selected national target?
- 4.2 Has the government achieved its planned progress on the selected national target?
- 4.3 Considering the current trend, will the government efforts lead to achievement of the selected national target as per the planned timeline?

## APPENDIX IV: NATIONAL AGREED TARGET WITH EXISTING INTER-LINKAGES AND SDG 2. TARGETS

Table 2: National agreed target and inter-linkages with other targets	
National Agreed Targets	Inter-linkages
<p>Cluster 2.1 Improving the productivity and commercialisation of the agricultural sector</p> <p>Key targets</p> <ol style="list-style-type: none"> <li>1. By 2030 achieve 90% food self-sufficiency</li> <li>2. By 2030 improve youth and women's participation in integrated agricultural value chain by at least 30 percent</li> <li>3. By 2030 develop the value chain for at least two agricultural products</li> </ol>	<p><b>2.7 Promoting an inclusive rural economy</b> by 2023, ensure more rural inhabitants are out of extreme poverty than in 2018.</p> <p>► <b>Key policy actions</b></p> <p>Establish a fund to provide access to medium- and long-term capital to support small and medium-sized enterprises and encourage lending institutions to lend a significant proportion of bank loan portfolios to small and medium-sized enterprises</p>
	<p><b>SDG 1 No Poverty</b></p> <p><b>1.1</b> By 2030, eradicate extreme poverty for all people everywhere, currently measured as people living on less than \$1.25 a day</p> <p><b>1.2</b> By 2030, reduce at least by half the proportion of men, women and children of all ages living in poverty in all its dimensions according to national definition</p> <p><b>1.4</b> By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights to economic resources, as well as access to basic service</p>
	<p><b>SDG 2 Zero Hunger</b></p> <p><b>1.1</b> By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe,</p>

**Table 2: National agreed target and inter-linkages with other targets**

National Agreed Targets	Inter-linkages
	<p>nutritious and sufficient food all year round</p> <p><b>1.3</b> By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers</p> <p><b>1.4</b> By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production,</p>

## **APPENDIX V: SDG 2. TARGETS AND KEY POLICY ACTIONS IN THE MTNDP**

### **The 8 Targets of SDG 2**

**2.1** By 2030, end hunger and ensure access by all people, in particular the poor and people in vulnerable situations, including infants, to safe, nutritious and sufficient food all year round.

**2.2** By 2030, end all forms of malnutrition, including achieving, by 2025, the internationally agreed targets on stunting and wasting in children Under 5 years of age, and address the nutritional needs of adolescent girls, pregnant and lactating women and older persons.

**2.3** By 2030, double the agricultural productivity and incomes of small-scale food producers, in particular women, indigenous peoples, family farmers, pastoralists and fishers, including through secure and equal access to land, other productive resources and inputs, knowledge, financial services, markets and opportunities for value addition and non-farm employment.

**2.4** By 2030, ensure sustainable food production systems and implement resilient agricultural practices that increase productivity and production, that help maintain ecosystems, that strengthen capacity for adaptation to climate change, extreme weather, drought, flooding and other disasters and that progressively improve land and soil quality.

**2.5** By 2020, maintain the genetic diversity of seeds, cultivated plants and farmed and domesticated animals and their related wild species, including through soundly managed and diversified seed and plant banks at the national, regional and international levels, and promote access to and fair and equitable sharing of benefits arising from the utilization of genetic resources and associated traditional knowledge, as internationally agreed.

**2.A** Increase investment, including through enhanced international cooperation, in rural infrastructure, agricultural research and extension services, technology development and plant and livestock gene banks in order to enhance agricultural productive capacity in developing countries, in particular least developed countries.

**2.B** Correct and prevent trade restrictions and distortions in world agricultural markets, including through the parallel elimination of all forms of agricultural export subsidies and all export measures with equivalent effect, in accordance with the mandate of the Doha Development Round.



**2.C** Adopt measures to ensure the proper functioning of food commodity markets and their derivatives and facilitate timely access to market information, including on food reserves, in order to help limit extreme food price volatility.

Source: <https://www.un.org/sustainabledevelopment/hunger>

#### **Key Targets in the MTNDP**

1. By 2030 achieve 90% food self- sufficiency
2. By 2030 improve youth and women's participation in integrated agricultural value chain by at least 30 percents
3. By 2030 develop the value chain for at least two agricultural product

#### **Key Policy Actions in the MTNDP**

1. Improve on animal health for production of healthy livestock products, and revive livestock research stations.
2. Provide better market facilities and access to agricultural inputs (i.e. agro-chemicals, including fertilisers, herbicides, and biobased insecticides and preservatives; investment in feeder roads and information technology, etc.)
3. Design and implement credit facilities and guarantees that will not impose a burden on either the farmers or the commercial/ agricultural banks for lending to agricultural investors.
4. Develop value chains for some key agricultural products
5. Promote sustainable investment in mechanized commercial agriculture (i.e. tractors, power tillers, irrigation facilities, etc.) and introduce private sector management of the hiring and lease of machinery at the district level to increase the acreage of land under cultivation.
6. Promote agricultural research through the establishment and strengthening research institution
7. Strengthen seed production and improve both the formal and informal seed sectors operating in the country.
8. Strengthen cooperative farming (i.e. farmer-based organizations) and build the capacity of Agricultural Business Centres to promote integration into agricultural value chains.
9. Promote organic farming to minimize biodiversity loss.
10. Develop a robust policy framework and action plan to guide the development of the sector.
11. Promote schemes that would encourage the public to engage and invest in agriculture

## APPENDIX VI: SYSTEM FOR IMPLEMENTATION OF SDGS

### **1. Development of Institutional and legal framework for the implementation of SDG**

The system in Sierra Leone can be described as both 'top down' and 'bottom up', with the districts designated as the basic planning unit and the Ministry of Planning and Economic Development (MoPED) as the apex body to coordinate the system. The MoPED is responsible for the development of policy frame work aligned to the SDGs and provides guidelines for ensuring implementation of national targets, they are also responsible for developing a national action plan in consultation with other stakeholders

### **2. Resources for the implementation of SDGs**

The annual national budget, as an instrument of financial expression of the development plans, presents the quantum of financial resources needed for the implementation of the planned programmes, project and activities

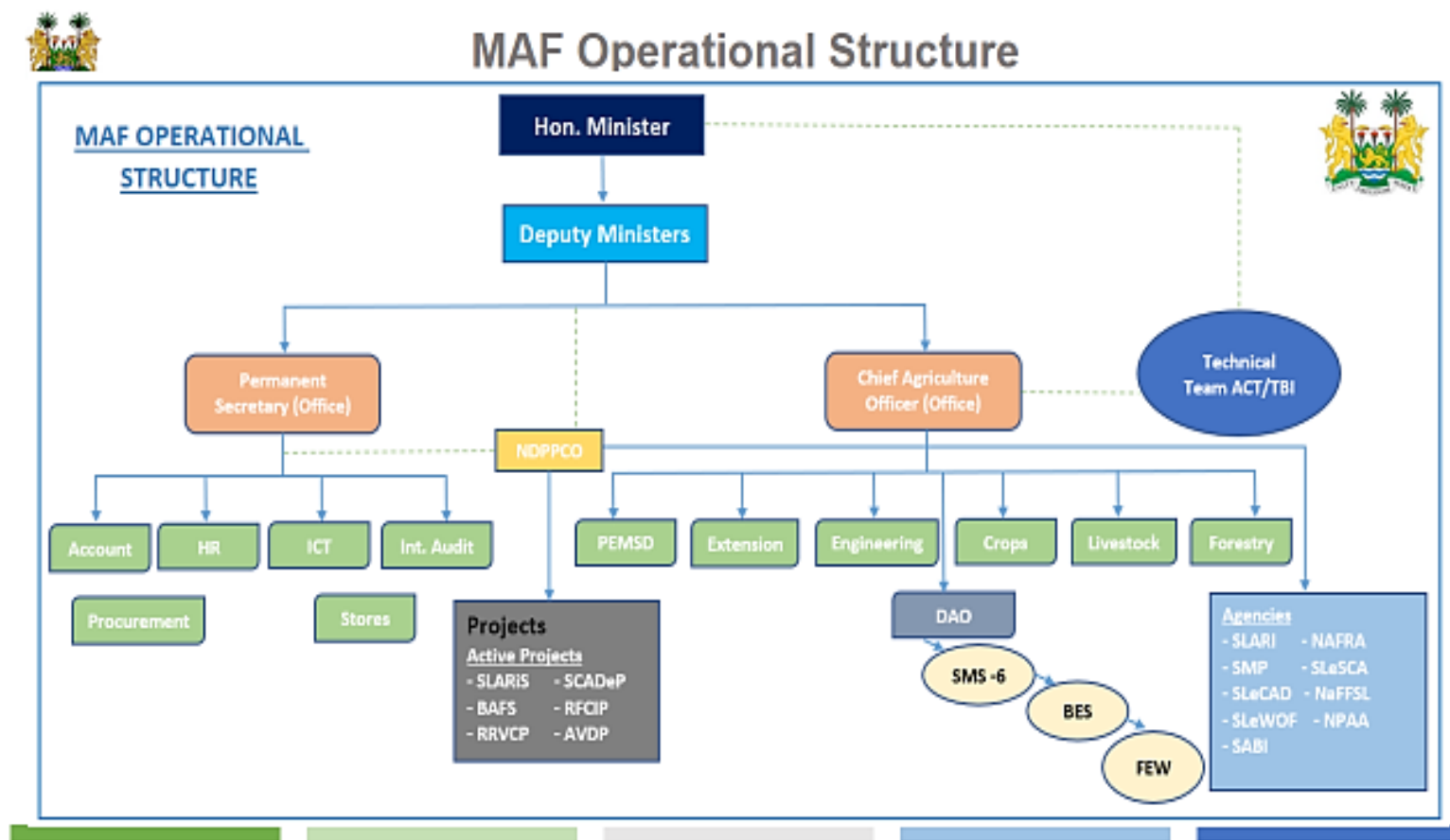
The MoF, in collaboration with the MoPED, is expected to organize policy and technical hearings on the draft budgets submitted by MDAs to ensure that they are aligned to the MTNDP and their sector plans

Identification of critical funding gaps by sector working groups, in collaboration with MoPED, facilitate round table discussions to mobilize resources to finance funding gaps.

### **3. Implementation of SDGs**

The implementation of programmes and projects is carried out at both national and local levels, depending on the nature of the activity The MAFS and the districts are the main conduits for the implementation of plans, programmes, and activities based on their respective institutional mandates. The implementation of a significant proportion of programmes in this MTNDP will be carried out by the MAFS

## APPENDIX VII: MAFS ORGANOGRAM



## APPENDIX VIII- AUDIT DESIGN MATRIX

The objective of the audit was to assess government effort in achieving food sufficiency by 2023 and the impact of climate change on agriculture		
Sub-questions <i>What we want to know</i>	Audit criteria <i>The standards we measure evidence against</i>	Source of Criteria
<b>Audit question 1: To what extent has the government provided enabling legal and policy frameworks and institutional arrangements for achievement of food sufficiency and climate change on agriculture?</b>		
1.1 Has the government taken the necessary measures to align the legal and policy frameworks?	The Ramsar Handbooks, 4th edition of which Sierra Leone is part, in its Wise Use Guidelines and Operational Objective 2.1, Action 2.1.1 of the Strategic Plan 1997-2002 also requires Contracting Parties to undertake reviews of legislation and practices to ensure that they are acting to assist the implementation of the Convention and Wise Use.	2030 Agenda for Sustainable Development (UN 2015)
1.2 Does the institutional set-up align with the nationally agreed target?	According to the MTNDP, MAFS is responsible to effectively and efficiently facilitate and implement projects/activities as stipulated in the National Development Plan, ensure programmes and/or activities are well aligned to national development priorities. In addition, MoPED should align the SDGs and the MTNDP.	Sierra Leone Medium Term National Development
1.2 Is the legal and policy framework horizontally and vertically coherent (without gaps, overlaps, duplication	The 2030 Agenda for Sustainable Development and the Addis Ababa Action Agenda call on all countries to “pursue policy coherence and an enabling environment for	

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Sub-questions <i>What we want to know</i>	Audit criteria <i>The standards we measure evidence against</i>	Source of Criteria
and fragmentation) with respect to food sufficiency?	sustainable development at all levels and by all actors” The 2030 Agenda for Sustainable Development calls upon all countries to “enhance policy coherence for sustainable development” (SDG target 17.14) as an integral part of the means of implementation. Policy coherence is critical to capitalise on synergies among SDGs and targets, between different sectoral policies, and between diverse actions at the local, regional, national and international levels.  MTNDP indicates that the chiefdoms and local council facilitate the work of all players at local and district levels, supporting their partnerships with sectoral and national oversight institutions and actors, as well as community institutions and actors. Ensure all activities at the district level are aligned with the MTNDP.	
1.3 Has the government put in place institutional arrangements for effective vertical and horizontal coherence?	According to the MTNDP, the Core Technical Committee’s function is to ensure sector papers are coherent with government policy objectives. Creating policy coherence, integration and partnerships in the vertical direction across national government, local government, local authority, civil society, the private sector and others.	Sierra Leone Medium Term National Development Plan 2019-2023

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Sub-questions <i>What we want to know</i>	Audit criteria <i>The standards we measure evidence against</i>	Source of Criteria
1.4 Do the legal and policy frameworks and institutional arrangements adequately address the needs of identified vulnerable groups?	According to the 2030 Agenda, mainstreaming the SDG, efforts should be made to open the consultations to all stakeholders in the country who will be affected by the 2030 Agenda for Sustainable Development, with particular focus on effectively involving those who are commonly underrepresented or marginalised in decision making processes.	2030 Agenda, Mainstreaming the SDG
1.5 Has the government informed and involved citizens and stakeholders (including state and non-state actors like legislative bodies, the public, civil societies and the private sector) in the processes and institutional arrangements to put in place robust legal and policy frameworks for achievement of the national agreed target?	The 2030 Agenda highlights the importance of bringing different state and non-state actors together in implementing the new approach to sustainable development. Countries can engage a variety of non-state stakeholders in different ways and at different stages of the implementation process.	2030 Agenda, mainstreaming the SDG



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Sub-questions <i>What we want to know</i>	Audit criteria <i>The standards we measure evidence against</i>	Source of Criteria
<b>Audit Question 2: To what extent has the government planned and budgeted for the achievement of food sufficiency and climate change on agriculture?</b>		
2.1 Are government budgets at different levels aligned, sufficient and adequate for achievement of the target?	Aligning national and local policy frameworks, including budgets, with the SDGs is paramount to realise the transformative potential of the 2030 Agenda for Sustainable Development	UNDP Policy Brief
2.2 Did government include all relevant stakeholders in the planning and budgeting for the target?	Stakeholders of the participatory budget discussions shall include Civil Society Organisation, District Budget Oversight Committee Members, the Media, Non-state Actors, Donors, Members of Parliament and budgetary and sub-vented agencies  There should be transparency and equal participation in the budgeting process and gender responsiveness and tracking should be promoted.	Section 18(7) of the Public Financial Management Regulations, 2018  No. 30 of the Addis Ababa Action Agenda (AAAA) of the third international conference,

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Sub-questions <i>What we want to know</i>	Audit criteria <i>The standards we measure evidence against</i>	Source of Criteria
2.3 Do the government plans and budgets address the specific needs of identified vulnerable groups?	According to the 2030 Agenda, mainstreaming the SDG, efforts should be made to open the consultations to all stakeholders in the country who will be affected by the 2030 Agenda for Sustainable Development, with particular focus on effectively involving those who are commonly underrepresented or marginalised in decision making processes.	2030 Agenda, mainstreaming the SDG
Audit Question 3: To what extent has the government implemented actions for the achievement of food sufficiency and climate change on agriculture?		
Sub-Questions	Audit Criteria	Source of criteria
3.1 Are there effective coordination, collaboration and communication between government institutions and entities at different levels for achieving the target?	MAFS is responsible to ensure coordination at the sectoral level and collaboration with other actors in the implementation of activities. Even though MAFS did not provide relevant documents with regards to coordination, collaboration and communication with key stakeholders.	Sierra Leone Medium Term National Development Plan
3.2 Has the government mobilised the required resources for achieving the selected national target?	According to the MTNDP, MAFS should identify critical funding gaps and, in collaboration with MoPED,	Sierra Leone Medium Term National Development Plan

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Sub-questions <i>What we want to know</i>	Audit criteria <i>The standards we measure evidence against</i>	Source of Criteria
	facilitate round table discussions to mobilize resources to finance funding gaps	
3.3 Has the government created the required capacities at different levels and across functions for achievement of the target?	Section G, No.115 of the Addis Ababa Action Agenda of the third International Conference on Science, Technology Innovation and Capacity Building, Capacity development will be integral to achieving the post 2015 development agenda.	Section G, No.115 of the Addis Ababa Action Agenda
3.4 Has government identified and addressed systemic risks in implementing the selected national target?		
3.5 Are government actions for implementing the selected target effective, accountable and inclusive?  a. Has government included all relevant stakeholders in implementing its plans for achieving the target?	MAFS is responsible to ensure coordination at the sectoral level and collaboration with other actors in the implementation of activities. Even though MAFS did not provide relevant documents with regards to coordination, collaboration and communication with key stakeholders.	The UN 2030 Agenda, mainstreaming the SDG

The objective of the audit was to assess government effort in achieving food sufficiency by 2023 and the impact of climate change on agriculture		
Sub-questions <i>What we want to know</i>	Audit criteria <i>The standards we measure evidence against</i>	Source of Criteria
b. Has the government implemented measures to address specific needs of identified vulnerable groups?	<p>The 2030 Agenda highlights the importance of bringing different state and non-state actors together in implementing the SDGs</p> <p>Efforts should be made to open the consultations to all stakeholders in the country, who will be affected by the 2030 Agenda for Sustainable Development, with particular focus on effectively involving those who are commonly underrepresented or marginalised in decision making processes</p>	
Audit Question 4: To what extent has food sufficiency and climate change on agriculture been achieved?		
Sub-Questions	Audit Criteria	Source of criteria
4.1 Has the government put in place an effective, transparent and inclusive system for measuring, monitoring and reporting on progress towards the achievement of the selected national target?	MoPED should design and implement a national monitoring and evaluation system, including manuals and guidelines that link the MDAs, local councils, MoPED, and the Office of the President to ensure effective monitoring and evaluation.	Sierra Leone Medium Term National Development Plan 2019-2023

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Sub-questions <i>What we want to know</i>	Audit criteria <i>The standards we measure evidence against</i>	Source of Criteria
4.2 Has the government achieved its planned progress on the selected national target?	MoPED should establish and maintain a database on projects and prepare periodic reports on all projects under the MTNDP	Sierra Leone Medium Term National Development Plan 2019-2023
4.3 Considering the current trend, will the government efforts lead to achievement of the selected national target as per the planned timeline	MoPED should lead the monitoring and evaluation of all public-sector programmes and projects, including donor-funded projects	Sierra Leone Medium Term National Development Plan 2019-2023