

   Budget Tracking Report on Specific Health, Education, Rural Water, Agriculture and Social Welfare Service Delivery- 2020 Fiscal Year

(Bo, Kono, Bombali and Western Rural District Council)

**National report**

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# 1.0 B1.0 BACKGROUND AND RATIONALE

The EU awarded a 3-year project to ActionAid Sierra Leone and its Partners including Campaign for Good Governance (CGG) and the Center for the Coordination of Youth Activities (CCYA) entitled **“Enhancing CSO's and LAs' Contributions to Governance and Development Processes in Sierra Leone”.** One of the expected results of the project addresses the “CSOs and their networks to demonstrate enhanced organizational and technical capacities through more productive engagements with local and national authorities.” This component responds to the need to build CSOs’ capacity to contribute to governance and development processes in Sierra Leone, strengthen decentralization and address poverty reduction. CSOs have weak technical capacity in challenging issues around accountability and budgets, especially Gender Responsive Budgets (GRB).

This specific action developed is to support CSOs Budget Networks to Track Delivery of Budgets, ensuring community monitoring and participation in the setting up of local government budgets and tracking of expenditure, in particular, the extent to which budgets take into account the different needs of women, youth and people with disabilities. This approach acknowledges the fact that: strengthening accountability mechanisms and holding the state to account for allocated resources plays a crucial role in securing improvements in service delivery.

Public budgets and expenditures are the means through which public policies are translated into tangible and targeted developmental actions. Government’s decisions on how to allocate and spend financial resources have a direct impact on the well-being of citizens. However, the misallocations, wrong prioritization, abuse and mismanagement of public funds pose a tremendous challenge for the efficiency and effectiveness of development interventions and poverty reduction. Citizens’ participation and civil society involvement in processes of public budgeting and financial management are essential for promoting transparency and accountability with regards to public finances, building safeguards against corruption; and ensuring that public monies are allocated equitably so that the interests and needs of poor and marginalized groups are adequately addressed.

Expenditure tracking refers to methodologies that civil society organizations (CSOs) can use to examine how public resources flow from one level of government to the next, and eventually to the intended beneficiaries. By identifying places where the system for transferring funds breaks down, as well as cases of mismanagement and corruption, expenditure tracking is yet another tool for CSOs to use to ensure that government budgets are being executed on the ground as intended, and that scarce public resources are being used effectively.

# 2.0 METHODOLOGY

## 2.1 Scope of the Study

This study looked at five sectors in Western Area Rural, Bo, Kono and Bombali district councils respectively targeting activities and budget that are related to youth and women for the 2020 Fiscal Year. The sectors under review include the following:

* Education
* Health
* Agriculture
* Rural Water
* Social Welfare

The focus is to track the flow of financial resources within the councils across the above sectors, specifically allocations, expenditures, and resource gaps. It also looked at more qualitative issues such as delays in the transfer of funds at all levels, financial management and accountability.

## 2.2 Objective of the Study

The general objective of tracking the budget is to improve the aspects of transparency and efficiency of the Councils spending, as well as lobbying for increased allocations to areas that has to do with youth and women issues.

The specific objectives include:

* Tracking the flow of funds for specific activities which deal with women and youth issues in the Councils.
* Capacity building of CSOs and networks on budget tracking data collection and reporting
* Advocate for increase and more efficient use of resources for youth and women issues.
* Proffering recommendations for increase in transparency and accountability on the use of public resources.

## 2.3 Tracking tools

Prior to the collection of the budget data, CSOs were trained on basic budget tracking and data collection skills. The CSOs collectively identified specific issues to be tracked and also developed the tools. The tool was developed to probe the overall sector budgets, specific budget allocations and expenditures and or reason(s) for variances. The activities tracked were those for which PET forms were submitted and rolled out in the year 2020/2019, the latter for reprogrammed activities which are rolled over in 2020 and 2021. Two sets of questionnaires were developed –one for the sectors/council and the other for community beneficiaries to validate the information provided by the sectors/councils.

## 2.4 Data Collection

The CSOs based in the respective districts did the data collection using the Tracking Tools. This process lasted for almost eight (8) weeks. The budget allocations data was collected at the Fiscal Decentralization Division (FDD), whereas the expenditure data was collected at the respective sectors. In a bid to triangulate the information, data was also collected from Community Beneficiaries (CB) and the Local Council (LC).

## 2.5 Data Processing and Analysis

The completed tools were tabulated looking at budget, expenditure, variance, and comments sections. Abstract of the figures from the preliminary analyses was sent to the Councils for verifications, which then formed the basis for the final report. Summary of the activities implemented, not implemented and information not provided was presented in the form of figures.

# 3.0 BUDGET PLANNING

## 3.1 The Budget Planning Process

The Sierra Leone budget process starts in February, every year, and begins with MOFED preparing a macroeconomic forecast for the coming year and ends in December when H.E the President signs the appropriation bill. Unfortunately, the timeline for the development of the national budget is not normally adhered to which affects disbursement patterns.

## 3.2 District/City Councils

The budget development process at District level starts by holding a consultative meeting with all sector heads and council members. Following which the different sectors would develop their budgets which go through a harmonization process by the technical committee to fit within the national government’s ceiling, the budget will then be submitted to the Council for approval before it goes to the MOF. The key people involved in budget development are - Sector Heads, Finance Officers, M & E officers, with final sign off being given by Councilors and the Chief Administrators.

Challenges include –

* Inadequate funds for preparation of the budget
* No budget officers.
* Unrealistic sector ceiling
* Late disbursement of funds from MoF
* Inadequate consultation with other relevant stakeholders
* Inadequate capacity for proper budget preparation

Suggested Strategies for Improving the Process -

* Early consultation with stakeholders
* Provision of budget officers, and capacity building on budget development and financial management for sector heads.

## 3.3 Budget Disbursement

Budget disbursement is the phase where resources are used to implement policies incorporated in the budget. The Budget Bureau, before the commencement of any calendar quarter, prepares the Quarterly Budgetary Allocations. These are then forwarded to the Accountant General, by the Financial Secretary, as directive to allow the processing of payment vouchers up to the amounts provided to facilitate budget disbursements. At national level, the quarterly allocations are disbursed upon receipt of the previous quarter’s financial returns. Unfortunately, these quarterly disbursements are often not adhered to by MoF as funds are sent to Ministries, Departments, and Agencies (MDAs) based on the availability of the total revenue collected. The survey tracking revealed that 4th quarter disbursements of every year are not disbursed during the current year but rather, are sent to MDAs in the first, or sometimes even the second quarter, of the next year.

At the Council level, quarterly allocations are only made possible after the Fiscal Decentralization Division (FDD) has received all returns from all the Councils in all the sectors. This process de-motivates the Councils who are proactive in terms of sending their financial returns on time, as it will not affect the timeliness, or lack thereof, with which they receive their allocations. Government should implement a process wherein disbursements are made as soon as returns are received by LGFD, rather than waiting for all the Councils.

# ANALYSIS OF DATA

## 4.1 Overall direct transfer to local council

For 2020, the budget estimate was Le 109.5 billion, while the actual was Le 118.5 billion. This means that Le 9 billion extra was transferred to the local councils. One of the reasons for this is because majority of the local councils received more than what was budgeted. Figure one below shows budget estimate and actuals for direct transfers to local councils for Fiscal Year 2020.

Figure 1: Overall Budget and Expenditure for Councils-2020

## 4.2 Overall Council budget and expenditure

In 2020, all the four councils targeted received more than what was budgeted. One of the reasons for such is the rollover budget from 2019 to 2020. The variances vary from one council to another. For example, Bo district council received 25% more than the budgeted amount. For Kono, Bomabli and Western Rural 20%, 27% and 29% were the funds received which are more than what was budgeted.

Table 1: Budget and Expenditure for Councils (Bo, Bombali, Kono and Western Area Rural District Council)-2020

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Council | Budget (Le Billion) | Expenditure (Le Billion) | Variance (Le Billion | % Variance | % of total council budget | % of total council expenditure |
| Bo | 1.818 | 3.02 | (1.202) | 25% | 28% | 26% |
| Bombali | 1.389 | 2.343 | (0.954) | 20% | 21% | 21% |
| Kono | 1.689 | 3 | (1.311) | 27% | 26% | 26% |
| Western Rural | 1.619 | 3.039 | (1.42) | 29% | 25% | 27% |
| Total | 6.515 | 11.402 | (4.887) |  |  |  |

Figure 2: Budget estimate and actuals for Bo, Bombali, Kono and Western Area Rural District-2020

### **4.3: Sectoral budget and expenditure for the Bo, Bombali, Kono and Western Rural District Councils - 2020**

This tracking looked at five sectors which are Health, Education, Social Welfare, Rural Water and Agriculture. The data revealed that all sectors received above what was approved. For health, information was not provided in Kono, Bombali, Western Area Rural District and for Bo partial information was shared. Table 2 below shows the budget and expenditure for all the sectors under reviewed.

Table 2: Budget and expenditure for five sectors for Bo, Bombali, Kono and Western Area Rural District Council -2020

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Bo District Council** | | **Bombali District Council** | | **Western Rural District Council** | | **Kono District Council** | |
| **Sector** | **Budget** | **Amount received** | **Budget** | **Amount received** | **Budget** | **Amount received** | **Budget** | **Amount received** |
| Education | 399.8 | 399.8 | 316.5 | 316.5 | 635.9 | 430.0 | 375.8 | 375.1 |
| Health | 769.2 | - | - | - | - | - | - | - |
| Agriculture | 709.5 | - | 436.5 | 434.3 | 962.1 | 101.2 | 409.9 | 409.9 |
| Social Welfare | 191.5 | 191.5 | 149.8 | 149.8 | 172.0 | 62.4 | 169.0 | 169.0 |
| Rural Water | 139.3 | 139.3 | 148.9 | 148.9 | 159.4 | 159.4 | 156.7 | 156.7 |

## **4.4 2020 Sector specific budget and expenditure for Bo District**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| This tracker is developed to check on specific budgeted activities in the Bo District Council Development Plan for the devolved sectors in the year 2020.  Under the Ministry of Agriculture, out of eight (8) issues tracked, three (3) were successfully implemented, one not implemented and no information provided for four activities.  The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  Key: | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | Implemented |  | | | | Partially implemented | | |  | | | | Not implemented | | | |  | | No information | |
| **No.** | **Specific Issues (Agriculture)** | | | | | | | **Did you Receive the Funds** | | | **Implementation Status** | | | | **Allocated Budget (Le)** | | | | **Amount Spent (Le)** | | | **Comment** | |
| 1 | Training of 20 farmers on IVS rehabilitation technologies for two days in Valunia | | | | | | |  | | |  | | | | 16,947,000.00 | | | |  | | | Not implemented | |
| 2 | Rehabilitate 20 ha IVS in Valunia, Bagbwe, Komboya and Bongor | | | | | | | Yes | | |  | | | | 61,450,000.00 | | | | **25,125,000.00** | | | Activity implemented. However, no explanation was provided by the sector for the remainder of Le 36,325,000 allocated amounts. | |
| 3 | Procurement of 12 sets of rain gears @ 250,000 for BESs and FEW in the field | | | | | | |  | | |  | | | | 1,692,000.00 | | | |  | | | No information provided | |
| 4 | Support to agricultural show | | | | | | |  | | |  | | | | 25,485,000.00 | | | | **40,000,000.00** | | | Activity implemented | |
| 5 | 2 days Training of 18 Female FBO members in 18 ABC in cassava and rice processing techniques | | | | | | | Yes | | |  | | | | 10,215,859.90 | | | | **14,453,140.00** | | | Activity implemented | |
| 6 | Maintain existing forest reserves estates, Tinkoko, Gbo, Bumpe Ngao, Selenga | | | | | | |  | | |  | | | | 4,000,000.00 | | | |  | | | No information provided | |
| 7 | Procure and distribute poultry feeds to 10 poultry Farms | | | | | | |  | | |  | | | | 17,593,000.00 | | | |  | | | No information provided | |
| 8 | Monitor and supervise Livestock activities in the district. | | | | | | |  | | |  | | | | 10,120,000.00 | | | |  | | | No information provided | |
| This tracker is developed to check on specific budgeted activities in the Bo District Council Development Plan for the devolved sectors in the year 2020.  Under the Ministry of Heath and Sanitation, all six (6) issues tracked were not implemented. The sector say the entire 2020 activities have been rolled over to 2021  The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  Key | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | Implemented | | |  | | | Partially implemented | | | | |  | | Not implemented | | | |  | | No information | |
| No. | **Specific Issues (Health)** | | | | | | | **Did you Receive the Funds** | | | **Implementation Status** | | | | **Allocated Budget (Le)** | | | | **Amount Spent (Le)** | | | **Comment** | |
| 1 | To conduct Training/Refresher training for 50 PHU’s Staff on IDSR/Outbreak and Emergencies | | | | | | | Yes | | |  | | | | 15,750,000.00 | | | |  | | | Funds received but activity not implemented | |
| 2 | Provide protective gears and sanitary tools for 30 PHU staff/sanitary workers in the health facilities | | | | | | | Yes | | |  | | | | 9,527,300.00 | | | |  | | | Funds received but activity not implemented | |
| 3 | Support Monthly In-Charge meetings | | | | | | | Yes | | |  | | | | 198,000,00.00 | | | |  | | | Funds received but activity not implemented | |
| 4 | Monthly Radio Health Talk on Health issues especially IPC protocol, FHC policy, Maternal Death, National Emergency Medical Services | | | | | | | Yes | | |  | | | | 8, 400,000.00 | | | |  | | | Not implemented | |
| 5 | Rehabilitation of Two PHUs (Golahun Jabaty, Valunia Kpetema CHP, Bumpe Ngao | | | | | | | Yes | | |  | | | | 96,500,000.00 | | | |  | | | Funds received but activity not implemented | |
| 6 | Quarterly Press conference on health activities in the district | | | | | | | Yes | | |  | | | | 7,000,000.00 | | | |  | | | Funds received but activity not implemented | |
| This tracker is developed to check on specific budgeted activities in the Bo District Council Development Plan for the devolved sectors in the year 2020.  Under the Ministry of Rural Water, all six issues tracked were successfully implemented.  The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  Key | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | implemented | | |  | | | | Partially implemented | | |  | | | Not implemented | | | |  | | No information provided | |
| No. | **Specific Issues (Rural Water)** | | | | | | | **Did you Receive the Funds** | | | **Implementation Status** | | | | **Allocated Budget (Le)** | | | | **Amount Spent (Le)** | | | **Comment** | |
| 1 | Minor maintenance of damaged hand pumps in 5 schools (Komboya, Bagbo, Wonde, Jiama & Niawalenga) | | | | | | | Yes (January/February 2021) | | |  | | | | 20, 447,500.00 | | | | 17,500,000.00 | | | Damaged hand pumps maintenance in the targeted communities instead of schools in the specified Chiefdoms as outlined in the budget for 2020. Maintenance was done twice on each facility | |
| 2 | Quarterly radio discussion Sensitization on sector activities | | | | | | | Yes (February 2021) | | |  | | | | 2,450,000.00 | | | | 6,000,000.00 | | | Radio discussion sensitisation was one once in 2020 and 2 times in 2021. | |
| 3 | Monitoring and evaluation of WASH activities in 5 Chiefdoms (Baoma, Wonde, Lugbu, Tikonko & Bumpe) | | | | | | | Yes, (1st quarter of 2021) | | |  | | | | 4150,000.00 | | | | 3,275,000.00 | | | Monitoring exercise was conducted in quarter one in the respective chiefdoms | |
| 4 | Chlorination of 350 local and protected water points for 6 days in 5 Chiefdoms Bo District (Badijia, Jaiama, Komboya, Kakua | | | | | | | Yes (February 2021) | | |  | | | | 11,500,000.00 | | | | 10,150,000 | | | 100 water points were chlorinated in the first quarter of 2020 and 150 waterpoints covered in the remaining quarters. High tech hypochlorite (HTH) was procured and utilised during the period. | |
| 5 | Establishment of WASH management Committee in 5 Chiefdoms (Badijia, Jaiama, Komboya, Kakua, Selenga/Gbo | | | | | | | yes | | |  | | | | 3,550,000 | | | | 2,175,000.00 | | | WASH Management Committees were established in the respective communities where the maintenance works were done. | |
| 6 | Monthly WASH Coordination meeting for 15 participants @ 30\*12 | | | | | | | Yes (April-December 2020) | | |  | | | | 6,650,000.00 | | | | 5,250,000.00 | | | 12 meetings were conducted from January to December 2020 with 15 participants per each monthly meeting. | |
| This tracker is developed to check on specific budgeted activities in the Bo District Council Development Plan for the devolved sectors in the year 2020.  Under the Ministry of Social Welfare, out of nine (9) issues tracked, eight (8) were successfully implemented, one partially implemented.  The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  Key | | | | | | | | | | | | | | | | | | | | | | | |
|  | | Implemented - 8 | | | |  | | | | Partially implemented -1 | | | |  | | | | Not implemented | | |  | | No information |
| **No** | **Specific Issues (Education)** | | | | | | | **Did you Receive the Funds** | | | **Implementation Status** | | | | **Allocated Budget (Le)** | | | | **Amount Spent (Le)** | | | **Comment** | |
| 1 | Distribution of Free Quality Education Materials to Government and Government assisted Schools | | | | | | | Yes | | |  | | | | 80,000,000.00 | | | |  | | | This activity was rolled out twice in the year 2020. Government and government assisted schools benefitted. However, the amount utilised by the sector was not disclosed. | |
| 2 | Bi-Monthly Radio Sensitization on Education policies in Bo District | | | | | | | Yes | | |  | | | | 13,500,000.00 | | | |  | | | Sensitization was done on radio with FM KISS 104 and SLBC FM 96.5. How many times this was done and the amount spent on this activity was not disclosed by the sector | |
| 3 | Joint Monitoring of examinations -NPSE | | | | | | | Yes | | |  | | | | 8,500,000.00 | | | |  | | | The sector implemented this activity but did not disclose how much was expended. | |
| 4 | Monitoring & Supervision of Schools | | | | | | | Yes | | |  | | | |  | | | |  | | |  | |
| 5 | Rehabilitation of RC Primary School Jormu Ward 293 Baoma Chiefdom | | | | | | |  | | |  | | | | 60,000,000.00 | | | | 60,000,000.00 | | | One school renovated in Jormu | |
| 6 | Support to 3 Primary Schools with assorted building materials RC Ngolahun Jabaty Valunia Chiefdom Ward 301. Ansarul Primary School Kodiama Bagbwe Chiefdom Ward 296 and RC Primary School Kpetewoma Lugbu Chiefdom | | | | | | | Yes | | |  | | | | 30,000,000.00 | | | |  | | | Zinc and other materials provided. However, the amount spent by the sectors was not disclosed. | |
| 7 | Support to 4 EGDP school for maintenance (RC Primary Njagbema, BDEC Primary School Mano Jaiama, SLIUM Primary School Baoma Lungibu, RC Primary Kpamajama Komboya | | | | | | |  | | |  | | | | 60,000,000.00 | | | |  | | | Four (4) Primary Schools maintenance at the respective locations, but the amount spent was not disclosed. | |
| This tracker is developed to check on specific budgeted activities in the Bo District Council Development Plan for the devolved sectors in the year 2020.  Under the Ministry of Social Welfare, out of nine (9) issues tracked, eight (8) were successfully implemented, one partially implemented.  The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  Key | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | Implemented - 8 | | | |  | | | Partially implemented - 1 | | | |  | | | Not implemented | | | |  | | No information |
|  | **Specific Issues (Social Welfare)** | | | | | | | **Did you Receive the Funds** | | | **Implementation Status** | | | | **Allocated Budget (Le)** | | | | **Amount Spent (Le)** | | | **Comment** | |
| 1 | Popularise the Child Right Act and the Bo District Bye-Law on Child protection through community engagement in 4 Chiefdoms –Baoma & Bagbwe, Jaiama and Bongor – 30 participants per chiefdom | | | | | | | Yes | | |  | | | | 14,040,000.00 | | | | Le 13,940,000 | | | All activities implemented in the four (4) Chiefdoms | |
| 2 | Conduct Family Tracing and reunification of abandoned and absconded and children in conflict with the law | | | | | | | Yes | | |  | | | | 7,591,380.00 | | | | Le 5,410,000 | | | This activity was deemed to have been rolled out in 2020 but follow up questions on the list of beneficiaries and the type of packages given to children reunited with their families returned with no information provided. | |
| 3 | Convey/accompany Juvenile Offenders to Approved Schools in Freetown | | | | | | | Yes | | |  | | | | 15,720,000 | | | | 15,220,000 | | | Follow-up question on the frequency of this activity returned with no information provided | |
| 4 | Popularise the Sexual Offenses Amendment Act of 2019 in all 16 Chiefdoms | | | | | | |  | | |  | | | | 38,620,000.00 | | | | 39,915,000 | | | Follow-up question on frequency of this activity returned with no information provided | |
| 5 | Support to 20 Aged women in Bumpe Ngao 284, Valunia 282 | | | | | | |  | | |  | | | | 11,200,000.00 | | | |  | | |  | |
| 6 | Establish and Train Network of Rural Women on Leadership skills and Village Saving Loan Scheme (CSLS) (Baoma 285, Tikonko 289 & Badijia) participants and two days per Chiefdom | | | | | | |  | | |  | | | | 33,550,000.00 | | | |  | | | This activity was changed during the preparation of the rollover activities | |
| 7 | Response to Disaster victims (women, PWDs and children in Bo District) | | | | | | |  | | |  | | | | 15,991,380.00 | | | | 6,920,825 | | | How many times? | |
| 8 | Provide Educational support to 50 disabled children Gbo, Komboya, Valunia, Wonde | | | | | | |  | | |  | | | | 22,882,293.00 | | | | 15,000,000 | | |  | |
| 9 | Construction of three ramps at District MSWGCA in Bo | | | | | | |  | | |  | | | | 15,000,000.00 | | | |  | | | Contract awarded to the engineer and procurement and supply of building materials have been done. Amount mount spent on this activity so far was not disclosed | |

### **4.4.1 2020 Sector Specific budget and expenditure - Western Area Rural District Council**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| This tracker is developed to check on specific budgeted activities in the WARDC Development Plan for the devolved sectors in the year 2020.  Under the Ministry of Education, out of seven (7) issues tracked, four (4) were successfully implemented, two (2) not implemented and one activity is partially implemented.  The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  Key | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | Implemented - 4 |  | | | Partially implemented -1 | | |  | | | Not implemented - 2 | | | |  | | | | No information |
| No. | **Specific issues (Education)** | | | | | **Did you Receive the Funds?** | | | Implementation Status | | | Allocated Budget (Le) | | | | Amount Spent (Le) | | | **Comment** | | | |
| 1 | Training of 40 SMCs on their roles and responsibilities | | | | | Yes (18th November 2020) | | |  | | | **23,600,000.00** | | | | 13,500,000.00 | | | Training was conducted once for two days in 2020 targeting forty (40) SMCs for which two participants represented each SMCs making the number of participants 80 overall. The Le 23,600,000 was allocated to train 40 people. However, the sector trained 80 people with Le, 13, 500,000. | | | |
| 2 | Training of BoGs on their roles and responsibilities | | | | | No | | |  | | | **23,600,000.00** | | | |  | | | 2019 activity rolled over to 2020. However, the activity was not carried out with the 2020 allocated budget. | | | |
| 3 | Education hour to discuss issues pertinent to education in the district | | | | | Yes | | |  | | | **13,000,000.00** | | | | 7,000,000.00 | | | Radio discussion program on pertinent education issues conducted 3 times in 2020. No explanation as to what activity the remaining Le 6,000,000 is going to be utilised in | | | |
| 4 | Award ceremony for best performed NPSE and BECE candidates (5 candidates each) | | | | | Yes | | |  | | | **15,000,000.00** | | | | 15,000,000.00 | | | Five (5) NPSE and five (5) BECE candidates benefitted. | | | |
| 5 | Fabrication distribution of furniture for pupils & teachers | | | | | Yes | | |  | | | **93,000,000.00** | | | | 74,780,874.00 | | | This activity was rolled over to 2020 and 2021 respectively | | | |
| 6 | Distribution of TLMs  Rollover from 2019 to 2020  Rollover budget 71,066,000,000  2019 approved rollover budget to 2020 was 47,660,000,000.  2020 cumulative approved budget was 63,000,000 | | | | | Yes | | |  | | | **115,000,000.00** | | | | 63,000,000.00 | | | * Le, 63,000,000 was rolled over to 2021 * One activity was carried out in March and 436 schools reached and another activity carried out in July 2020 and 665 schools reached * Le, 48,660,000,000 was spent on both activities in 2020 out of the 2019 rollover budget | | | |
| 7 | Monitoring and Supervision of schools and reporting system | | | | | Yes (18th November 2020) | | |  | | | **117,133,891** | | | | 69,000,000.00 | | | Authorities (the DD, Leh we learn, inspectors of schools, supervisors, WARDC Education Committee, M&E WARDC, Civil Society, SLTU monitored and supervised schools reporting system for a period of two months in 2020 and produced the 2019/2020 routine monitoring and supervision of schools in WARDC report. Information on how the remaining money was spent was not provided. | | | |
| This tracker is developed to check on specific budgeted activities in the WARDC Development Plan for the devolved sectors in the year 2020.  Under the Rural Water Sector, out of five (5) issues tracked, three (3) were successfully implemented and two (2) not implemented.  The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  The graph shows an underspent for the sector in 2020 | | | | | | | | | | | | | | | | | | | | | | |
|  | **Specific Issues (Rural Water)** | | | | | **Did you Receive the Funds?** | | | **Implementation Status** | | | **Allocated Budget (Le)** | | | | **Amount Spent (Le)** | | | **Comment** | | | |
| 1 | Construction of one rain water harvest | | | | | Yes | | |  | | | 19,000,000.00 | | | | 7,000,000.00 | | | One rain harvester constructed. Explanation in terms of the remaining Le 12,000,000 was not provided by the sector | | | |
| 2 | Rehabilitation of two hand dug well | | | | | Yes | | |  | | | 28,000,000.00 | | | | 28,000,000.00 | | | The amount was utilised in rehabilitating two hand-dug wells at Rokel Contenna and Russel communities, all in WARDC. | | | |
| 3 | Joint monitoring of WASH activity | | | | | No | | |  | | | 21,100,000.00 | | | |  | | | No such activity took place except Council monitoring exercise | | | |
| 4 | Chlorination of improved water | | | | | Yes | | |  | | | 9,600,000.00 | | | | 7,000,000.00 | | | Chlorination was done at the WARDC improved pipe burn water station. | | | |
| 5 | To increase access to portable and affordable water | | | | | No | | |  | | | 13,286,840 | | | |  | | | No such activity was carried out | | | |
| This tracker is developed to check on specific budgeted activities in the WARDC Development Plan for the devolved sectors in the year 2020.  Under the Ministry of Social Welfare, out of twelve (12) issues tracked, ten (10) were successfully implemented and two (2) were not implemented.  The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  The graph indicates 100% spending of the approved 2020 budget.  Key | | | | | | | | | | | | | | | | | | | | | | |
|  | | Implemented -10 | | |  | | | Partially implemented | |  | | | | | Not implemented - 2 | |  | | | | No information provided | |
| No. | **Specific Issues (Social Welfare)** | | | | | **Did you Receive the Funds** | | | **Implementation Status** | | | **Allocated Budget (Le)** | | | | **Amount Spent (Le)** | | | **Comment** | | | |
| 1 | Training of 4 CWCs in child protection issues (56) participants | | | | | Yes (December 2020) | | |  | | | 16,600,000.00 | | | | 12,700,000.00 | | | Received in total Le 17,700,000 in December 2020 but spent Le 12,700,000 in training 56 CWC Child Protection officers in WARDC | | | |
| 2 | Commemoration /Awareness raising on international Women’s Day (IWD) with full involvement of women, girls and disable persons in waterloo 7th March | | | | | Yes | | |  | | | 10,000,000.00 | | | | 11,540,000.00 | | | The day was commemorated with 10 participants drawn from various groups which include PWDs, youth, market women | | | |
| 3 | Media engagement on child protection and other community issues (SGBV, PWD, trafficking, disaster management, etc) | | | | | Yes | | |  | | | 8,400,000.00 | | | | 8,400,000.00 | | | This activity was rolled-overs to April 2021. 12 media engagements have been carried out in the month of April @ 400,000 per radio programme | | | |
| 4 | Family Tracing and Re-unification (FTR) | | | | | Yes | | |  | | | 15,000,000.00 | | | | 17,000,000.00 | | | This amount was rollover to 2021. More than 100 persons were reunited with their families | | | |
| 5 | Awareness raising on the Sexual Offence Act in communities of York and Koya Rural for 100 participants | | | | | Yes | | |  | | | 10,000,000.00 | | | | 10,000,000.00 | | | This activity was carried out in July 2020 at the York village Community Centre, Bassa Town Hall, and Fogbo (delayed due to late arrival of funds). No exact number of participants was stated | | | |
| 6 | Commemorate the International Day of the Girl Child 11th October | | | | | Yes | | |  | | | 11,550,000.00 | | | | 9,600.000.00 | | | This activity is scheduled for October 2020. Late arrival of funds is the main reason the activity was rolled over to 2021 | | | |
| 7 | Symposium on Gender, Disability and Child Right issues in Regent Community in observance of the 16 Days of Activism | | | | | Yes (November 2020) | | |  | | | 20,000,000.00 | | | | 17,400,000.00 | | | Activity implemented | | | |
| 8 | Commemoration of the Day of the African Child, June 16 with a Gender Responsive Perspective (100 participants) | | | | |  | | |  | | | 11,050,000.00 | | | | 8,650,000.00 | | | This activity was rolled over to 2021 due to COVID-19 restrictions in 2020 | | | |
| 9 | Support to 2 Disable Skills Training Centres (Sierra Leone Association of the Blind - Grafton & Skill Training Centre for Polio Victims Hastings) | | | | | Yes | | |  | | | 22,000,000.00 | | | | 22,000,000.00 | | | This was a rollover activity from 2019 but was implemented in 2020.  Integrated Generator and welding Marching provided for the Disable Skills Centre in Hastings, and one Motor Bike provided for the Sierra Leone Association for the Blind at Grafton | | | |
| 10 | School Based awareness raising campaign on child right issues in ten (10) Secondary Schools | | | | | Yes (July 2020) | | |  | | | 7,950,000.00 | | | | 8,300,000.00 | | | 10 schools reached for the campaign on child right issues | | | |
| 11 | Support to 5 Residential and 2 Foster Homes with Assorted Food Items | | | | | Yes | | |  | | | 16,600,000.00 | | | | 8,000,000.00 | | | Five residentials and two orphanages supported with assorted food items (Heavens Home, Redemption Orphanage, Komra, St George Foundation and Hope Children’s Home). Explanation on how the sector utilised the remaining Le 8,600,000 was not provided. | | | |
| 12 | Joint Monitoring of Social Welfare Sector Activities | | | | | Yes | | |  | | | 7,000,000.00 | | | | 5,000,000 | | | This activity was rolled over from 2020 to 2021. Monitoring is done four times in each quarter | | | |
| This tracker is developed to check on specific budgeted activities in the WARDC Development Plan for the devolved sectors in the year 2020.  Under the Ministry of Agriculture, all fourteen (13) issues tracked were successfully implemented.  The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects. The graph indicates a 100% spending of the approved 2020 budget.  **Note:** Le 429,171,896 was received for quarter 2,3 and 4, as rolled-over funds to 2021 on the 23rd April 2021. The sector received the sum of Le71,297,000 as first quarter allocation.      Key | | | | | | | | | | | | | | | | | | | | | | |
|  | | Implemented -13 | | |  | | Partially implemented | | |  | | | | | Not implemented | |  | | | No information provided | | |
| No. | **Specific Issues (Agriculture)** | | | | | **Did you Receive the Funds** | | | **Implementation Status** | | | **Allocated Budget (Le)** | | | | **Amount Spent (Le)** | | | **Comment** | | | |
| 1 | Establishment of 50,000 tree crops/forest trees nurseries | | | | | Yes (3rd & 4th, quarter of 2019) | | |  | | | 34,770,000.00 | | | | **49,580,250.00** | | | This was a 2018 rollover to 2019 activity implemented in the 3rd, and 4th, quarter of 2020 | | | |
| 2 | Establishment of school garden | | | | | Yes (6th October 2020) | | |  | | | 4,500,000.00 | | | | **5,000,000.00** | | | One school garden was established. (The National Islamic Vocational Agriculture School at 3 Mile | | | |
| 3 | Establishment of 2 plant Health Clinics at Newton and Matindi | | | | | Yes (6th October 2020) | | |  | | | 17,000,000.00 | | | | **18,000,000.00** | | | Two plant health clinics established. One at Newton and one at Matindi | | | |
| 4 | Tree planting (Non timber and community sensitization | | | | | Yes (6th, October 2020) | | |  | | | 17,000,000.00 | | | | **5,000,000.00** | | | Le 4,980,000 was utilised on the joint activity. 3 radio slots were paid for and sensitisation was done. Further explanation was not given as to what was done with the remaining Le 12,000,000. | | | |
| 5 | Establish Ducks farm at 3 Miles | | | | | No | | |  | | | 35,400,000.00 | | | |  | | | No funds available for this activity | | | |
| 6 | Rehabilitation of one Drying Floor at Ogoo Farm | | | | | Yes (19th December 2019) | | |  | | | 10,000,000.00 | | | | **5,000,000.00** | | | One drying floor rehabilitated at Ogoo Farm community | | | |
| 7 | Maintenance of Ogoo Farm Grain Stone in the district | | | | | Yes (19th October 2020) | | |  | | | 8,100,000.00 | | | | **16,000,000.00** | | | Ogoo farm grain stone was rehabilitated in 2020 with the stated amount. However, there was no explanation by the sector why they overspent on this activity in excess of Le 7,900,000. | | | |
| 8 | Rehabilitation of two Drying Floor at ABC at Mile 3 and Mile 6 | | | | | Yes (19th December 2019) | | |  | | | 18,000,000.00 | | | | **5,000,000.00** | | | One drying floor rehabilitated | | | |
| 9 | Construction of One Drying Floor at Newton | | | | | Yes (July 2019) | | |  | | | 22,500,000 | | | | **26,460,000.00** | | | One drying floor constructed at Newton in 2019 | | | |
| 10 | Establishment of 4 Farmer Field schools in WARD-C | | | | | Yes (15th September 2020 | | |  | | | 4,500,000.00 | | | | **25,200,000.00** | | | This was a rolled over budget from 2019. Explanation as to why the huge difference in what was spent as against the allocated budget was not handy | | | |
| 11 | Sensitise Farmers on Nutritional Education and Farmer Health | | | | | Yes (15th September 2020) | | |  | | | 2,000,000.00 | | | | **1,200,000.00** | | | 500 farmers were targeted two airtime slots paid for on radio and utilised for the sensitisation. | | | |
| 12 | Supply Vegetable Packages to selected farmers | | | | | Yes (19th, October 2020 | | |  | | | 3,000,000.00 | | | | **11,945,000.00** | | | Each farmer received 5 Packages of vegetables. But the sum of Le 8,945,000 spent in excess was not explained. | | | |
| 13 | Training on SRI technology for Extension Staff and Farmers (2 days) | | | | | Yes (31st, August, 2020) | | |  | | | 5,000,000.00 | | | | **5,900,000.00** | | | 40 staff /Farmers trained on SRI technology on the 10th, of September 2020 | | | |
|  | | | | | | | | | | | | | | | | | | | | | | |
|  | | | Implemented | |  | | Partially implemented | | |  | | | Not implemented | | | |  | | | | No information | |
|  | **Specific Issues (Health)** | | | | | **Did you Receive the Funds** | | | **Implementation Status** | | | **Allocated Budget (Le)** | | | | **Amount Spent (Le)** | | | **Comment** | | | |
| 1 | Support the effective running of a CEmONC facility to reduce material and new born mortalities | | | | | Yes  End of quarter 4 | | |  | | | 209,800,000.00 | | | |  | | | Procurement process is underway says the District Medical Officer (DMO) | | | |
| 2 | Cash to facilitate 63 PHU | | | | | Yes (last quarter) | | |  | | | 63,000,000.00 | | | | 53,000,000.00 | | | All 63 PHUs received cash support in the year 2020 | | | |
| 3 | Orientation of 124 health care providers on the newly developed ANC card. | | | | | Yes | | |  | | | 13,400,000.00 | | | | 12,700,000.00 | | | Orientation was conducted for the targeted healthcare providers on the developed ANC card | | | |
| 4 | Conduct quarterly training for 120 healthcare workers on the new EmONC protocol | | | | | Yes (quarter 4 of 2019) | | |  | | | 24,316,290.48 | | | | 24,916,290.48 | | | No mention of the period the training happened, it seems to be a rollover activity and the activity was to be rolled out in each quarter of 2020. However, the data indicate that this was done only once in the period under review. | | | |
| 5 | Support Midwife Investigators to conduct Maternal Deaths Investigations | | | | | Yes (last quarter) | | |  | | | 1,360,000.00 | | | | 1,360,000.00 | | | 4 midwives investigators supported to conduct maternal deaths investigations | | | |
| 6 | Quarterly supportive supervision of 15 PHUs on reproductive maternal new born child adolescent health | | | | | Yes | | |  | | | 2,160,000.00 | | | | 2,160,000.00 | | | This activity was rolled out in all quarters in 2020 | | | |
| 7 | Community sensitization in 10 Zones on Obstetric and New Born Emergencies | | | | | Yes | | |  | | | 9,000,000.00 | | | |  | | | This activity was rolled out in 10 zones. No specific area stated and when this activity was rolled out | | | |
| 8 | Support to Monthly Midwives meeting | | | | |  | | |  | | | 16,000,000.00 | | | | 16,000,000.00 | | | This activity was rolled out in 2020 | | | |
| 9 | Training of 20 peer educators on adolescent Sexual reproductive health in selected schools | | | | | Yes (q4 of 2020) | | |  | | | 3,000,000.00 | | | | 3,300,000.00 | | | Activity was not carried out | | | |
| 10 | Refresher training for all IPC focal persons in the 62 PHUs | | | | | Yes (Q4 of 2020) | | |  | | | 15,826,526.99 | | | | 9,460,000.00 | | | Activity was carried out | | | |
| 11 | Support on Monthly IPC Committee meetings | | | | | Yes (Q4 of 2020) | | |  | | | 10,800,000.00 | | | | 10,800,000.00 | | | This was a 2019 rollover activity reprogrammed and implemented in 2020 | | | |
| 12 | Procurement of IPC Materials (Hand Sanitizer, Liquid Soap, Veronica Buckets) for PHUs. | | | | | Yes (Q4 of 2019) | | |  | | | 23,000,000.00 | | | | 145,000,000,00 | | | It was a rollover activity reprogrammed and implemented below are the details:  Veronica Buckets –90  Hand Sanitizers – 48  Liquid soaps – 50  Milla Tank –20  Gloves exam – 50pks  Facemask –10 cartoons  Thermometers – 10  Duty –200pkts  Boots –20 | | | |
| 13 | Orientate 120 CHWs on cholera prevention | | | | | Yes (Q4 of 2019) | | |  | | | 13,440,000.00 | | | | 7,240,000.00 | | | This was a rollover activity in 2020 that was reprogrammed to rollover but not implemented | | | |
| 14 | Community sensitisation on Malaria Prevention and Control in 10 wards (10 participant/ward) on IPTi for the administration of tabs Fansider | | | | |  | | |  | | | 9,100,000.00 | | | | 11,960,000 | | | This was a 2019 rollover activity reprogrammed and implemented in 2020 | | | |
| 15 | Orientation of CHW on testing treatment and tracking (3Ts) on administration of AL/ASAQ (55 peer supervisors) | | | | | Yes (Q4 of 2019) | | |  | | | 8,785,000 | | | | 8,785,000.00 | | | This was a 2019 rollover activity reprogrammed and implemented in 2020 the number of times this was done was not mentioned to the data collectors. | | | |
| 16 | Support 47 outreach teams to conduct monthly outreach services to health facilities and hard to reach communities to scale up HIV testing services | | | | | Yes (Q4 of 2019) | | |  | | | 6,040,000 | | | | 6,040,000.00 | | | This activity was not implemented but reprogrammed to rollover | | | |
| 17 | Support CHWs on half yearly community sensitization for male partners involvement in PMTCT services (2 CHWs each in 25 PMTCT health facility by 20 participants per facility | | | | | Yes (Q4 of 2019) | | |  | | | 7,800,000 | | | | 7,800,000.00 | | | Reprogrammed to rollover activities | | | |
| 18 | Support quarterly meetings of the 7 TB/HIV Health workers (assume 1 per TB/HIV facility and 3core DHMT members) | | | | | Yes (Q4 of 2019) | | |  | | | 2,200,000.00 | | | | 200,000.00 | | | Reprogrammed to rollover | | | |
| 19 | Monthly Supportive Supervision and Mentorship of 50 HIV health facilities by 1 HIV District Supervisor | | | | | Yes (Q4 of 2019) | | |  | | | 4,711,010.79 | | | | 4,711,010. 79 | | | Reprogrammed to rollover | | | |
| 20 | Growth monitoring and promotion training for thirty (30) PHU staff) | | | | | Yes (Q4 of 2020) | | |  | | | 8,341,000.00 | | | | 9,791,000.00 | | | Reprogrammed to rollover | | | |
| 21 | Conduct integrated supportive supervision for 62 PHUs | | | | | Yes (Q4 of 2019) | | |  | | | 78,500,000.00 | | | | 64,000.000.00 | | | Le 19,000,000 was rollover to 2020. Currently, all 63 PHUs are captured under this activity | | | |
| 22 | Initiate Tetanus Toxoid (TT) In Secondary Schools in Western Area Rural | | | | | Yes (Q4 of 2019) | | |  | | | 1,510,000.00 | | | | 1,570,000.00 | | | Programmed to rollover in 2021 | | | |

### **4.4.2 2020 Sector Specific budget and expenditure - Bombali District Council**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| This tracker is developed to check on specific budgeted activities in the Bombali District Development Plan for the devolved sectors in the year 2020.  Under the Ministry of Social Welfare, all five (5) issues tracked were successfully implemented for the year under review.  The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  The graph shows that all amounts budgeted were utilised 100%.  Key: Green: implemented. Yellow: partially implemented. Red: Not implemented. Black: No information | | | | | | | | | | | | | |
| No. | **Specific Issues (Social Welfare)** | | **Did you Receive the Funds** | | | **Implementation Status** | **Allocated Budget (Le)** | | | **Amount Spent (Le)** | | | **Comment** |
| 1 | Provide food Support to person with disability at Gbedembu | | Yes (November 2020) | | |  | Le 16,000,000 | | | 16,000,000 | | | This activity was changed to providing support to 16 vulnerable women in Gbendembu Chiefdom |
| 2 | Incentive to social worker volunteers | | Yes (17 November 2020) | | |  | 18,000,000.00 | | | 18,000,000.00 | | | Provided incentives to five social workers in Bombali. |
| 3 | Radio panel discussion on child welfare protection issues | | Yes (17 November 2020 | | |  | 6,000,000.00 | | | 10,800,000.00 | | | Radio discussion programme on child welfare and protection held at  SLBC FM 88.0 and  Amzas FM 96.2.  Time of broadcast and how many times the programmes were aired was not indicated  The sector overspent Le 3,200,000.00 on this activity |
| 4 | Allowance for rent for senior officers | | Yes, (28th, July 2020) | | |  | 10,000,000.00 | | | 10,000,000.00 | | | Two senior staff the District Senior Social Officer and the Assistant Accountant  benefitted. |
| 5 | Roll out of the amended sexual offences act in chiefdoms in Bombali | | Yes (28th, July 2020 & 17th November 2020) | | |  | 18,400,000.00 | | | 29,300,000 | | | The sector received two tranches (First two quarters 28th, July 2020 and the second tranche on 17th, November 2020) to rollout this activity. The activity was last carried out in February 2021 in six communities at chiefdom level targeting nearby communities. However, the sector overspent by Le 10,900,000 against the 2020 approved budget |
| This tracker is developed to check on specific budgeted activities in the Bombali District Development Plan for the devolved sectors in the year 2020.  Under the Ministry of Education, out of five (5) issues tracked, one (1) was successfully implemented, one (1) not implemented and no information provided for three (3) of the activities.  The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  The graph shows a significant underspent of the approved 2020 budget. | | | | | | | | | | | | | |
|  | | Implemented - 1 | |  | Partially implemented | | |  | Not implemented -1 | |  | No information provided -3 | |
| No | **Specific Issues (Education)** | | **Did you Receive the Funds** | | | **Implementation Status** | **Allocated Budget (Le)** | | | **Amount Spent (Le)** | | | **Comment** |
| 1 | Public consultation of wedding education stakeholder monthly meetings with education committee and DEO | | **YES** (Feb 4th 2021) | | |  | 4,450,000.00 | | |  | | | Information not provided |
| 2 | Distribution of Teaching and Learning Materials (T.L.M.) to primary and secondary schools at chiefdom level | | **YES** (APRIL 13 2021) | | |  | 70,350,000.00 | | | **10,000,000.00** | | | Teaching and learning materials distributed to Government and Government assisted schools. However, the sector spent less than the approved budget for this activity by Le 60,350,000.00 |
| 3 | Training of school management committee (SMC) | | **NO** | | |  | 27,327,706.00 | | |  | | | No information was provided |
| 4 | Rehabilitation of BDEC primary school- Makapr at Makari Chiefdom | | **Yes** | | |  | 3,334,000.000 | | |  | | | Even though the sector claimed that the school was rehabilitated, the beneficiary community say the school was not rehabilitated. |
| 5 | Training of Board of Governors of Secondary Schools on their roles and responsibilities | | **No** | | |  | 15,100,000.00 | | |  | | |  |
| This tracker is developed to check on specific budgeted activities in the Bombali District Council Development Plan for the devolved sectors in the year 2020.  Under the Rural Water Sector, all two (2) issues tracked were successfully implemented for the year under review.  The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  The graph shows an underspent of the approved budget for the provision of rural water in the year 2020  Key: Green: implemented. Yellow: partially implemented. Red: Not implemented. Black: No information | | | | | | | | | | | | | |
| No. | **Specific Issues (Rural Water)** | | **Did you Receive the Funds** | | | **Implementation Status** | **Allocated Budget (Le)** | | | **Amount Spent (Le)** | | | **Comment** |
| 1 | Chlorination of water wells | | **Yes (August 2020)** | | |  | 29,050,000.00 | | | **37,000,000.00** | | | Wells were chlorinated in 2020 but none was rehabilitated during the given period.  For Makoth community no well was chlorinated by Council.  The NGO Inter Aide chlorinated their water wells |
| 2 | Rehabilitation of water wells | | **Yes (July 2020)** | | |  | 33,175,112.00 | | | **33,000,000.00** | | | Wells rehabilitated in July 2020. There is no specific information which location the wells were rehabilitated and how many were done. |
| This tracker is developed to check on specific budgeted activities in the Bombali District Council Development Plan for the devolved sectors in the year 2020.  Under the Agriculture Sector, all eleven (11) issues tracked were successfully implemented for the year under review.  The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  The graph shows an underspent of the approved budget for the agriculture sector in the year 2020  No Key? | | | | | | | | | | | | | |
| No. | **Specific Issues (Agriculture)** | | **Did you Receive the Funds** | | | **Implementation Status** | **Allocated Budget (Le)** | | | **Amount Spent (Le)** | | | **Comment** |
| 1 | Establishment of rice multiplication site (4Ha of rice per block) | | **Yes**  **30/9/2020 & 11/12/2020 respectively** | | |  | 45,900,000.00 | | | 45,900,000.00 | | | Rice multiplication site (4Ha of rice per block) was established |
| 2 | Conduction of crop cuttings/ yield studies for basic food crops | | **Yes (20th October 2020)** | | |  | 5,520,000.00 | | | **5,456,200.00** | | |  |
| 3 | Establishment of 1Ha multiplication sites for orange fresh sweet potato in Bombali District | | **Yes,**  **December 2020** | | |  | 7,600,000.00 | | | **19,120,000.00** | | | The sector overspent by Le11,520,000.00 |
| 4 | Establishment of cashew nursery | | **Yes** | | |  | 20,000,000.00 | | |  | | | Information on amount sent was not provided |
| 5 | Establishment of plant health clinics at the pilot ABCs | | **Yes**  **December 2020 to January 2021** | | |  | 20,000,000.00 | | | **19,065,000.00** | | |  |
| 6 | Training of farmers on the use of post- harvest machines | | **yes**  **November/December 2020** | | |  | 9,500,000.00 | | | **9,472,500.00** | | |  |
| 7 | Training of livestock farmers on Animal diseases and cross-border surveillance | | **Yes**  **December 2020** | | |  | 10,300,000.00 | | | **10,190,000.00** | | |  |
| 8 | Support to 25 CAHWs | | **Yes October 2020** | | |  | 10,000,000.00 | | | **10,000,000.00** | | |  |
| 9 | Establishment of forestry tree nursery | | **Yes**  **May/June-2020** | | |  | 10,000,000.00 | | | **15,000,000.00** | | | Sector overspent by Le 5,000,000.00 |
| 10 | Training of youth farmers men and women on water management in IVS | | **Yes, October/December 2020** | | |  | 11,680,000.00 | | | **10,932,500.00** | | |  |
| 11 | Support to women farmers on vegetable production | | **Yes, October / December 2020** | | |  | 17,575,000.00 | | | **15,956,500.00** | | | Sector underspent by Le 1,618,500.00 |

### **4.4.3 2020 Sector Specific budget and expenditure - Kono District Council**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Key Green: implemented. Yellow: partially implemented. Red: Not implemented. Black: No information.**  This tracker is developed to check on specific budgeted activities in the Kono District Development Plan for the devolved sectors in the year 2020.  Under the Ministry of Social Welfare, all five (5) issues tracked were successfully implemented for the year under review. The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  The graph shows that all amounts received were utilised 100%  No Key? Consistency reguired | | | | | | | |
| **No** | **Specific Issues (Social Welfare)** | **Did you Receive the Funds** | **Implementation Status** | | **Allocated Budget (Le)** | **Amount Spent (Le)** | **Comment** |
| **1** | Support to Disable groups that are engaged in skilled Training and other Livelihood Activities (Soap Making, Gara Tie Dying, Blacksmithing and Agricultural Activities) in Nimikoro, Kamara and Gorama | **Yes** | |  | 21,000,000.00 | 33,600,000.00 | This activity was carried out once in 2020 with GoSL funds allocated to the sector. Beneficiaries include the Yengema Disable Organization, Bosama Disable Organization and Tombodu Disable Organization.  Each of the groups received Nine Million Leones (Le 9,000,000) worth of items.  According to the SSO (Social Services Officer), the money received was insufficient to meet their priority areas for the year and so many groups were left out as well |
| **2** | Support to physically challenged college students | **Yes** | |  | (@ 1,500,000 per person x2)  3,000,000.00 | Le 3,000,000 | Two disabled persons received cash support once in the year 2020. |
| **3** | Support to SGBV Victims with food and toiletries | **Yes** | |  | 9,400,000.00 | 9,400,000.00 | SGBV victims received food and toiletries from the sector in December 2020 |
| **4** | Support to most vulnerable orphans with food and school bags | **Yes** | |  | 15,564,000.00 | 15,564,000.00 | This event took place in Ngadorhun town Gbane Chiefdom |
| **5** | Support to most Vulnerable aged (20 of which 10 are male and 10 female) | **Yes** | |  | 13,500,000.00 | 15,500,000.00 | The aged in Kono received food and condiments once from the sector in December 2020. This support was given in Kaimiendor Town Mafindor Chiefdom and Kangama Town Gorama Chiefdom in Kono |
|  |  |  | |  |  |  |  |
| **Key Green: implemented. Yellow: partially implemented. Red: Not implemented. Black: No information.**  This tracker is developed to check on specific budgeted activities in the Kono District Council Development Plan for the devolved sectors in the year 2020.  Under the Rural Water sector, all two (2) issues tracked were successfully implemented for the year under review. The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  The graph shows a significant underspent of the allocated budget for this sector in the year 2020 | | | | | | | |
| **No** | **Specific Issues (Rural Water)** | **Did you Receive the Funds?** | | **Implementation Status** | **Allocated Budget (Le)** | **Amount Spent (Le)** | **Comment** |
| **1** | Rehabilitation of water wells (six (6) wells) | **Yes** | |  | 30,000,000.00 | 30,000,000.00 | Six water wells were rehabilitated in Gbane Sandor and Soa Chiefdoms |
| **2** | Provision of housing allowance for staff | **Yes** | |  | 9,000,000 | 9,000,000 | House rent were provided to Four (4) staff for a year |
| **Key Green: implemented. Yellow: partially implemented. Red: Not implemented. Black: No information.**  This tracker is developed to check on specific budgeted activities in the Kono District Council Development Plan for the devolved sectors in the year 2020.  Under the Ministry of Agriculture, all seven (7) issues tracked were successfully implemented for the year under review.  The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  The graph shows an underspent for this sector in the year 2020. | | | | | | | |
| **No** | **Specific Issues (Agriculture)** | **Did you Receive the Funds?** | | **Implementation Status** | **Allocated Budget (Le)** | **Amount Spent (Le)** | **Comment** |
| **1** | Rehabilitation of one BES staff quarter. | **Yes** | |  | 10,000,000 | 10,000,000.00 | One BES staff quarter was established in Manjama Town Soa Chiefdom. This activity has been implemented in full and the structure is currently in use. |
| **2** | Establishment of forest plantations. | **Yes** | |  | 25,000,000 | 25,000,000.00 | Forest Plantation of over 500 trees has been established in Nimiyama chiefdom Ngo-Town – Freetown Highway Kono district. |
| **3** | Establishment of tree crop nurseries | **Yes** | |  | 94,278,653.00 | 94,278,653.00 | This took place at the District Agriculture Office in Koidu city Kono district. Up to 2,500 trees were nursed. |
| **4** | Training of staff on GIS | **Yes** | |  |  | 4,099,071.87 | 15 staff were trained altogether on advanced GIS |
| **5** | Establishment of District Farm | **Yes** | |  |  |  | This activity was carried out in June 2020 |
| **6a** | Rehabilitation of 1 hectare demonstration plot (vegetable demonstration plot) | **Yes** | |  | 9,000,000.00 | 9,000,000.00 | This activity was carried out in June 2020. One hectare vegetable demonstration plot was established in Soa Chiefdom – Kono district. |
| **7a** | Establishment of DEMO on orange flesh sweet potato in secondary schools. | **Yes** | |  | 8,500,000.00 | 8,500,000.00 | This activity took place in Four Outstanding schools in Kono district;   1. Koidu Secondary 2. Koidu Girls Secondary School, 3. Ansarul Islamic Boys Secondary Schools and 4. Islamic Secondary School Koidu |
|  | | | | | | | |
|  | | | | | | | |
| **Key Green: implemented. Yellow: partially implemented. Red: Not implemented. Black: No information.**  This tracker is developed to check on specific budgeted activities in the Kono District Council Development Plan for the devolved sectors in the year 2020.  Under the Ministry of Education, all five (5) issues tracked were successfully implemented for the year under review. The tracking exercise looked at social service delivery with budgets related to youths, women and physical projects.  The graph shows excess of spending of the 2020 approved budget. | | | | | | | |
|  | | | | | | | |
| **No.** | **Specific Issues (Education)** | **Did you Receive the Funds?** | | **Implementation Status** | **Allocated Budget (Le)** | **Amount Spent (Le)** | **Comment** |
| **1** | Rehabilitation of two schools (in Sandor and Nimikoro Chiefdoms) | **Yes** | |  | **110,000,000.00** | **95,100,000.00** | KDC Primary School Gbukuma  KDC Primary School Banjabuja  This activity has been completed in full. |
| **2** | Rehabilitation of one (1) District Education facility | **Yes** | |  | **4,000,000.00** | **70,000,000.00** | This was rehabilitated between July and November 2020 |
| **3** | Distribution of Teaching and Learning Materials to government and government assisted school | **Yes** | |  | **55,800,000.00** | **39,000,000** | The following schools received teaching and learning materials  1. K.D.E.C Primary School - Mbaoma II  2. R.C Primary School - Ngoina  3. K.D.E.C. Primary School - Waima  4. K.D.E.C Primary Schoool - Koeyor  5. Logos Experimental - Sargenkor |
| **4** | Fabrication and distribution of furniture for 5 primary school |  | |  | **43,000,000.00** | **39,000,000.00** | The following schools received furniture and learning materials  1. K.D.E.C Primary School - Mbaoma II  2. R.C Primary School - Ngoina  3. K.D.E.C. Primary School - Waima  4. K.D.E.C Primary Schoool - Koeyor  5. Logos Experimental - Sargenkor |
| **5** | Radio Discussion on Education Development and Free Quality School Education |  | |  | **7,000,000.00** | **7,000,000.00** | Radio discussion programmes done at  1, Voice of Kono (VOK) – 98.1 FM  2, Eastern Radio – 96.5 FM  3, SLBC – 90.2 FM |
| **HEALTH – Did not show up in the validation meeting; even when a formal invitation letter was sent to them. Therefore, the information remains the same.** | | | | | | | |
| **No.** | **Specific Issues (Education)** | **Did you Receive the Funds?** | | **Implementation Status** | **Allocated Budget (Le)** | **Amount Spent (Le)** | **Comment** |
| **1** | Rehabilitation of Koima MCHP |  | |  |  |  | No information provided |
| **2** | Sensitization and orientation of community stakeholders on reproductive health care in chiefdoms. |  | |  |  |  | No information provided |
| **3** | Training of food handlers on food water and personal hygiene practice |  | |  |  |  | No information provided |
| **4** | Capacity building of CHWs on TB Activities |  | |  |  |  | No information provided |
| **5** | Training of peer supervisor and CHWs per chiefdom |  | |  |  |  | No information provided |
| **6** | Capacitate PHUs staff in promptly identifying and reporting priority diseases Procurement of essential drugs for PHUs |  | |  |  |  | No information provided |

# Recommendation

Findings above revealed a whole lot in terms of what and what not the council is doing in a bid to improve service delivery for Youth, Women and Vulnerable groups in the four (4) districts of Bombali, Kono, Bo and Western Area Rural District. We hereby propose the following recommendations.

* MoF should ensure that funds for Local Councils are disbursed in a timely manner. This is because late disbursements of funds affect service delivery a whole lot at the local level. Examples, funds for agriculture if transferred beyond the planting season will not have the desired impact on youth women and children in terms of providing livelihoods.
* In a bid to increase transparency and accountability on how funds meant for the Councils are utilised, we recommend that the Sectors (Health, Agriculture, Social Welfare, Rural Water and Education), on a regular basis should update the public on funds received from Government and what the funds are meant for including funds the sectors do receive from other development partners (INGOs, NGOs, and Donors)
* Even though the tracking was focused on government funding, yet our findings revealed that the sectors do receive other funding to carry out their activities. We therefore urge council to ensure that there is more collaboration between stakeholders working around the same issues.
* Council should establish a feedback mechanism where community people can provide information on services the Council is providing. This will create a sense of ownership of the council’s activities hence, building trust between Council and the Community.
* Council should strengthen the M&E department to carry out their mandates effectively and bring the Council to speed on the status of every activity of every sector.
* The various sectors should update the public on any changes on activity or program and should be able to distinguish between funds received and the quarter the fund is meant for.
* In a bid to better understand the operations of Councils, CSOs should attend Council’s meetings regularly and inform the public on the outcome of every meeting.
* CSOs should track Council activities on a regular basis especially those related to Youth, Women and Vulnerable groups.
* In a bid to strengthen citizens oversight on the implementation of activities by the sectors, we hereby recommend that a joint monitoring and evaluation on devolved sectors is done by Council, CSOs, Local Authorities representatives etc on a quarterly basis.
* District Councils should ensure that line ministries/devolved sectors comply with citizens and institutions demanding for accountability in the delivery of services within the districts. This can be done by regularly engaging the sectors on the need to providing information to citizens, CSOs and professionals in line with the laws of Sierra Leone (Right to Access Information).

**Conclusion:**

It is clear from the data collection records that the devolved sectors are now complying with accountability measures by giving budget information out to citizens upon demand. For example, all the devolved sectors in the four districts targeted, with the exception of the Ministry of Health and Sanitation, gave information on activities geared towards service delivery. This is the way to go. It gives an opportunity for one to tell the rate of service delivery at the local or district level in a given year. This also ensures real-time updates on Local Council activities so the citizens would be in a position to be able to spot-check the devolved sectors on set activities to meeting timelines. On a more compliant level, the Local Councils need to post Council information on public signboards for the attention of the wider public in line with provisions in the Local Government Act 2004. This way, we will have a transparent and accountable Sierra Leone, a society that is secret free in terms of budget information. It is further hoped that CSOs and Networks that have learnt the process of data collection and collaboration with councils will continue this process and share learning in an open manner with councils and their committees and the citizenry in the respective operational districts.