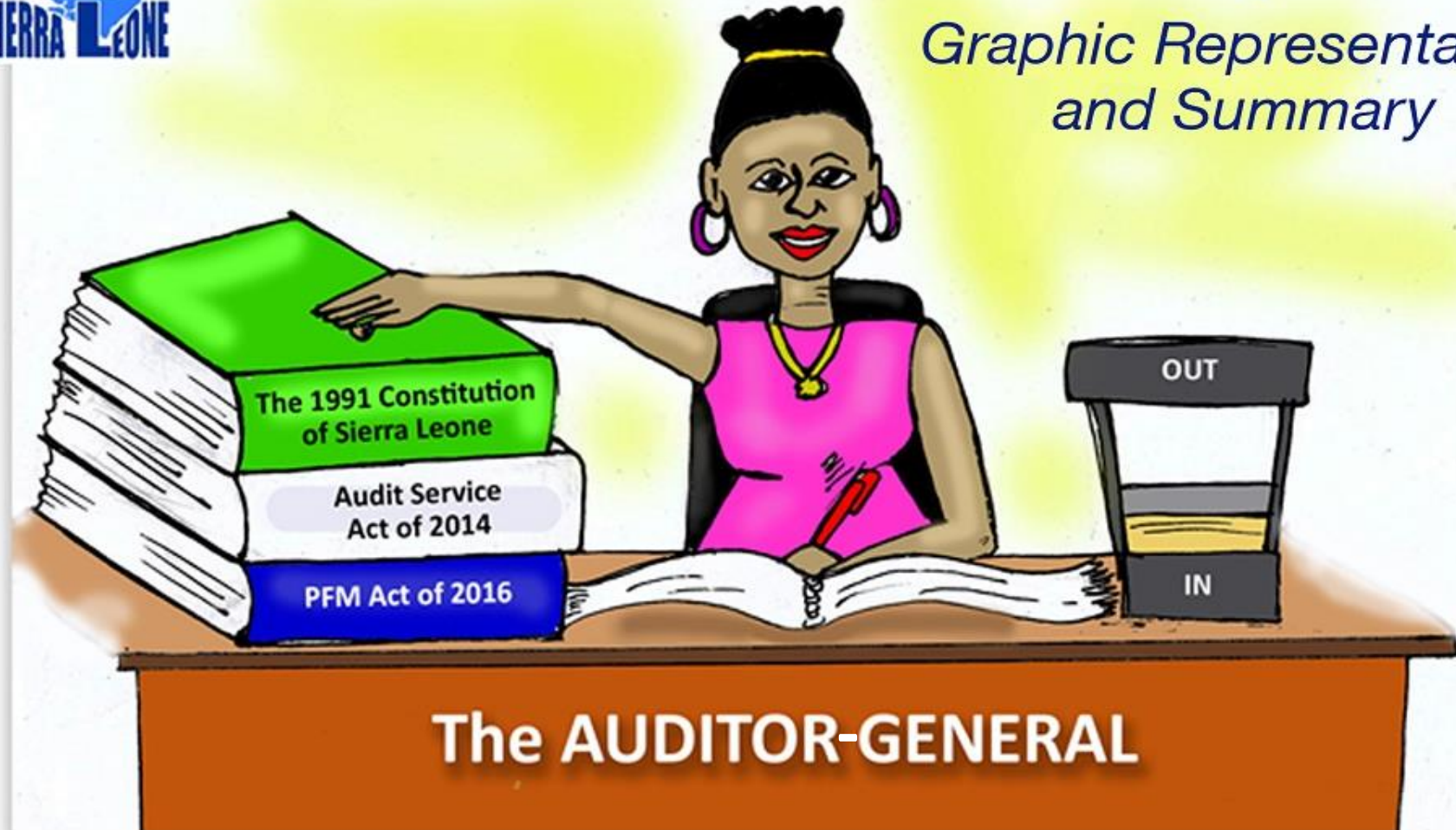




Auditor-General's Annual Report-2018

*Graphic Representation
and Summary*



Illustrated by Ahmed Sahid Nasralla (De Monk)

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Acronyms

AG- Auditor-General

ASSL- Audit Service Sierra Leone

BSL- Bank of Sierra Leone

CF – Consolidated Fund

CRFA- Consolidated Revenue Fund Account

DSA – Daily Subsistence Allowance

LC - Local Council

MAFFS- Ministry of Agriculture Forestry
and Food Security

MDAs- Ministries Departments and Agencies

MODEP- Ministry of Development and
Economic Planning

MOFED- Ministry of Finance and Economic
Development

NATCOM- National Telecommunication
Commission

NASSIT- National Social Security and
Insurance Trust

NRA- National Revenue Authority PFM-
Public Financial Management

PAC- Public Accounts Committee

PAYE- Pay As You Earn

PE- Public Enterprise

PFM- Public Financial Management

SDG- Sustainable Development Goals

SLRSA- Sierra Leone Road Safety Authority

SSL- Statistics Sierra Leone

UN- United Nations

UNGA- United Nations General Assembly

Foreword

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

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

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

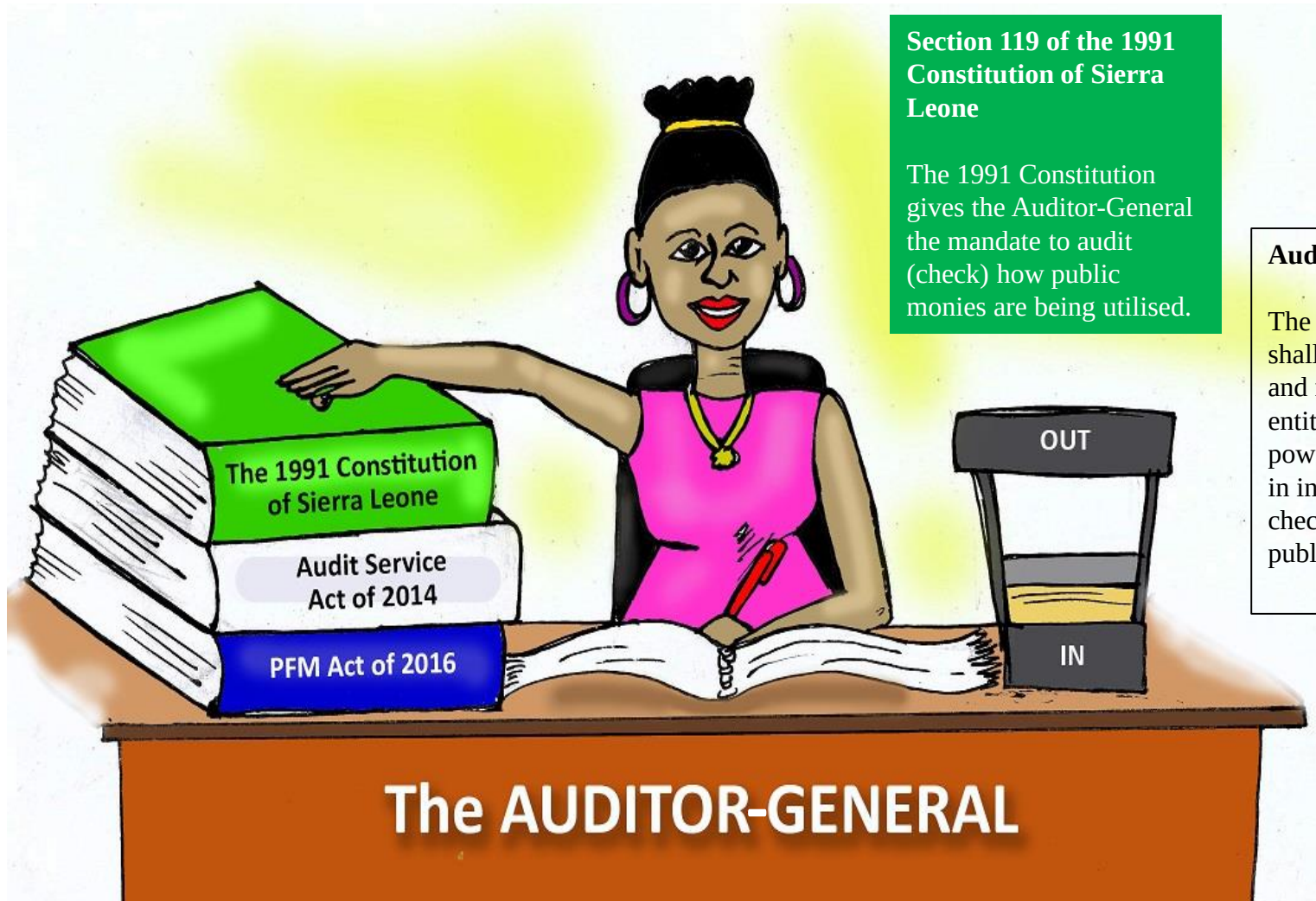
In order to communicate an easy understanding of the 2018 Auditor-General's report, this summarised and graphic representation will help to capture the attention of citizens and will serve as a pointer to the main report.

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



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

3. Mandates of the Auditor-General



Section 119 of the 1991 Constitution of Sierra Leone

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

Audit Service Act 2014

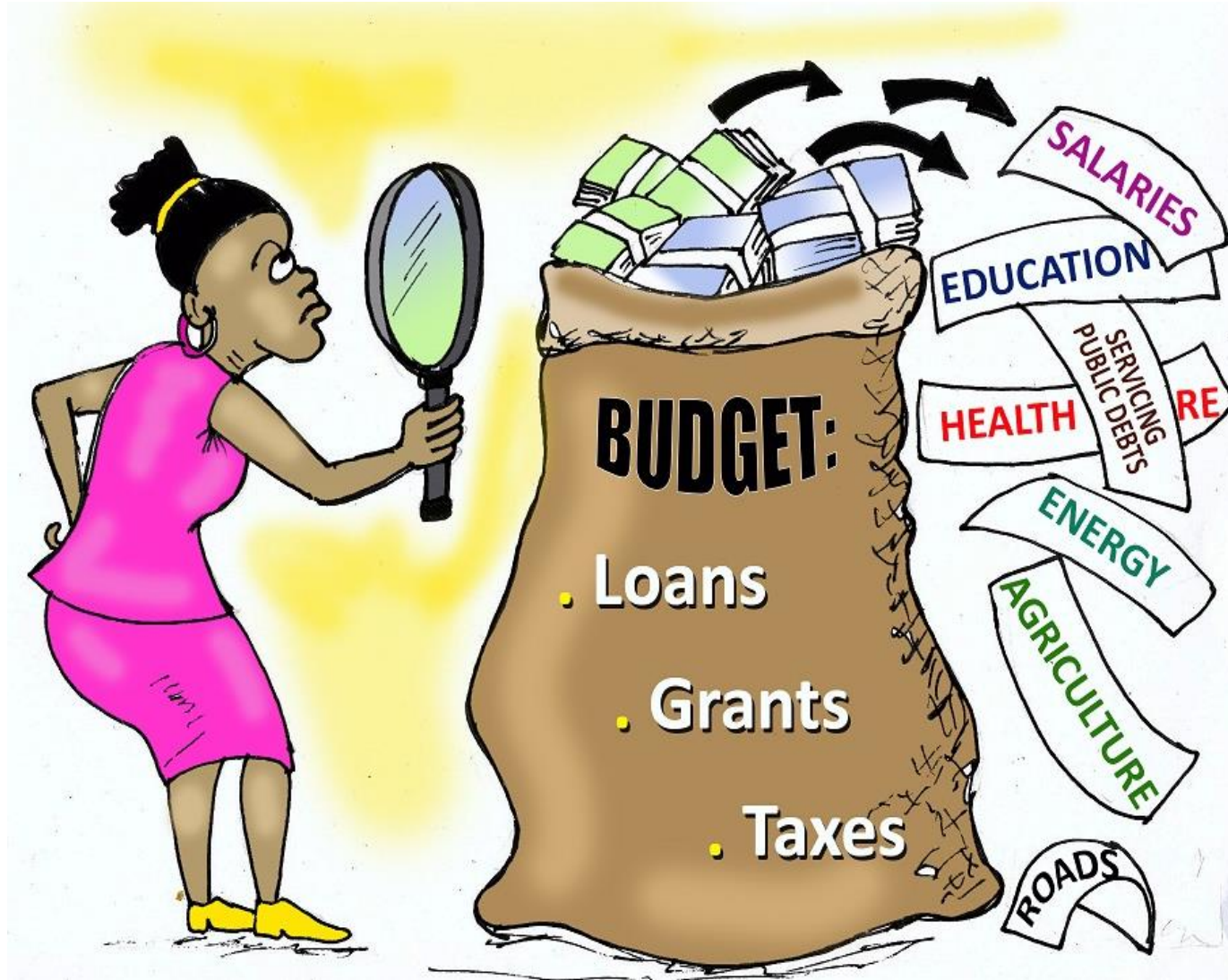
The Auditor-General shall access documents and records of public entities and has the power to call witnesses in instances of doubt in checking the books of all public institutions.

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

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

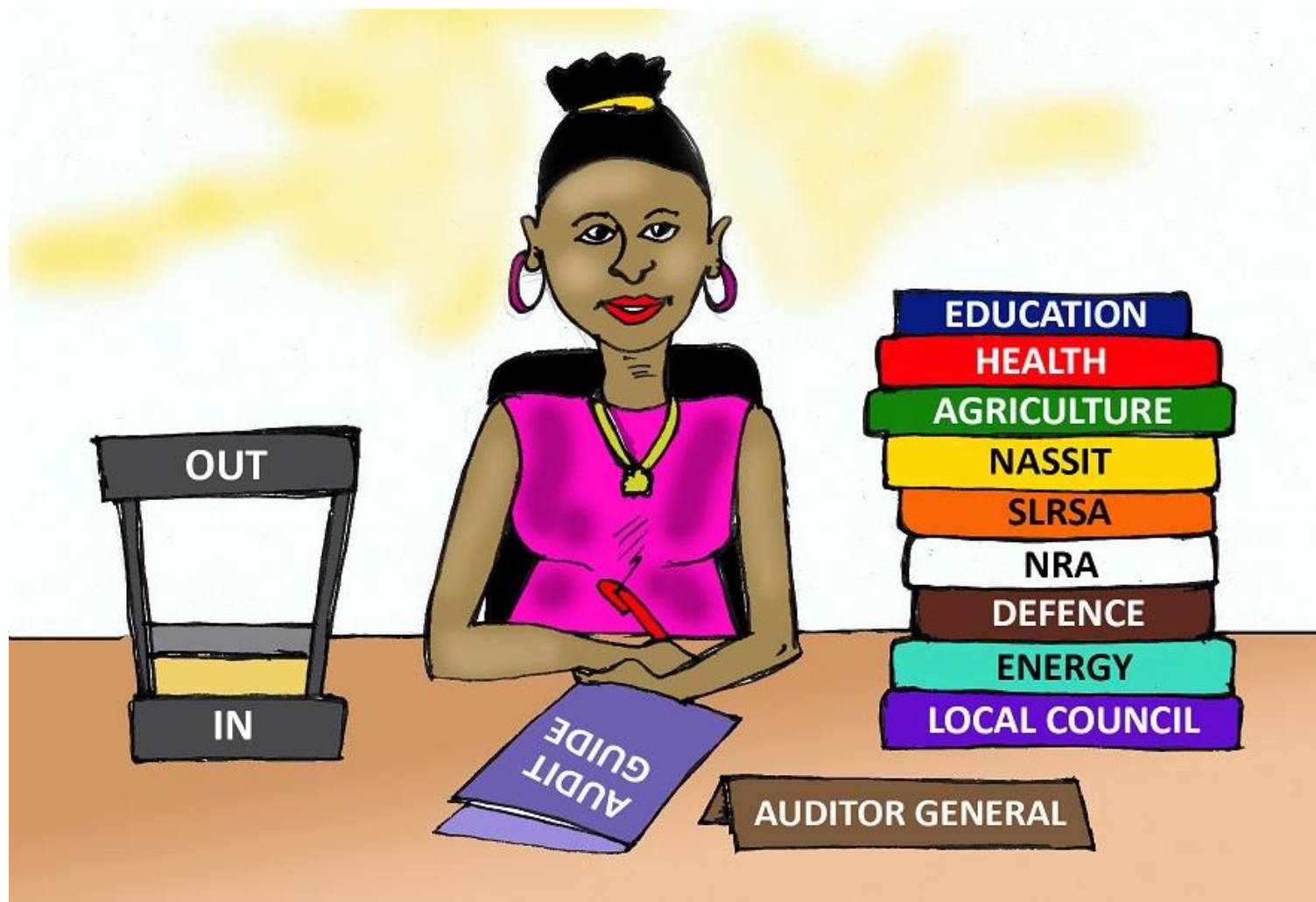
The AUDITOR-GENERAL

4. Role of the Auditor-General



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

5. The Auditor-General and Entities of Government



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

(Section 86 of the PFM Act, 2016).

6. The Auditor-General and Accountant General



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

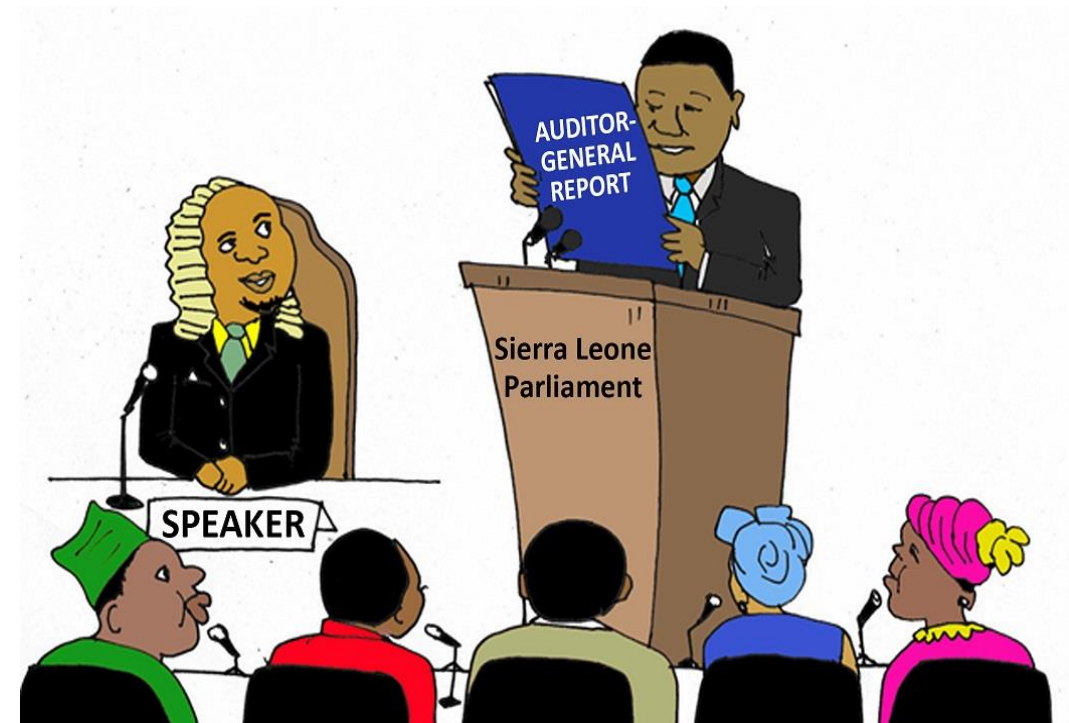
(Section 87 of the PFM Act, 2016).

7. The Auditor-General and Parliament

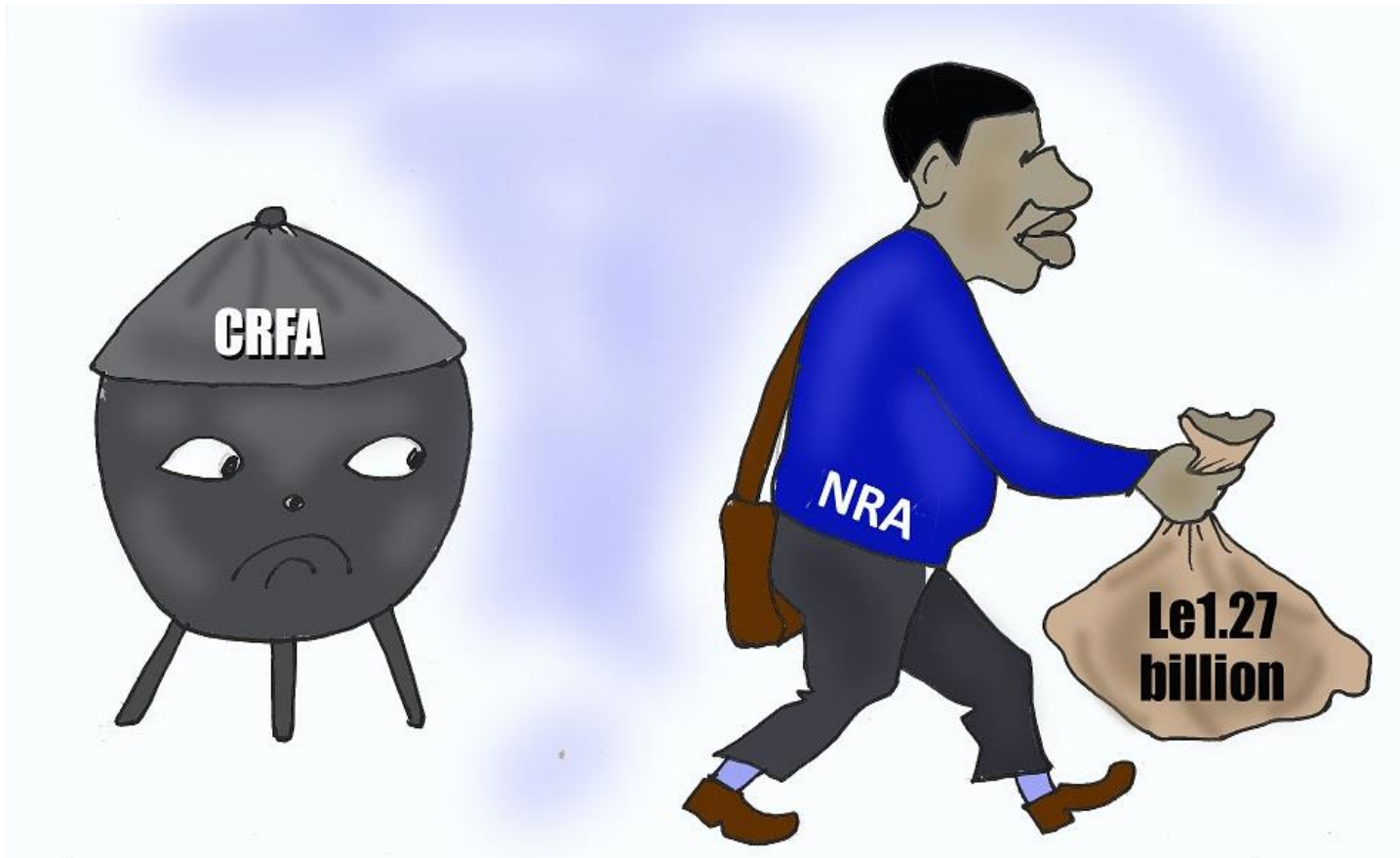


The Auditor-General should, within 12 months of the end of the immediate preceding financial year, submit his/her annual report to Parliament.

(Section 95 of the PFM Act, 2016).



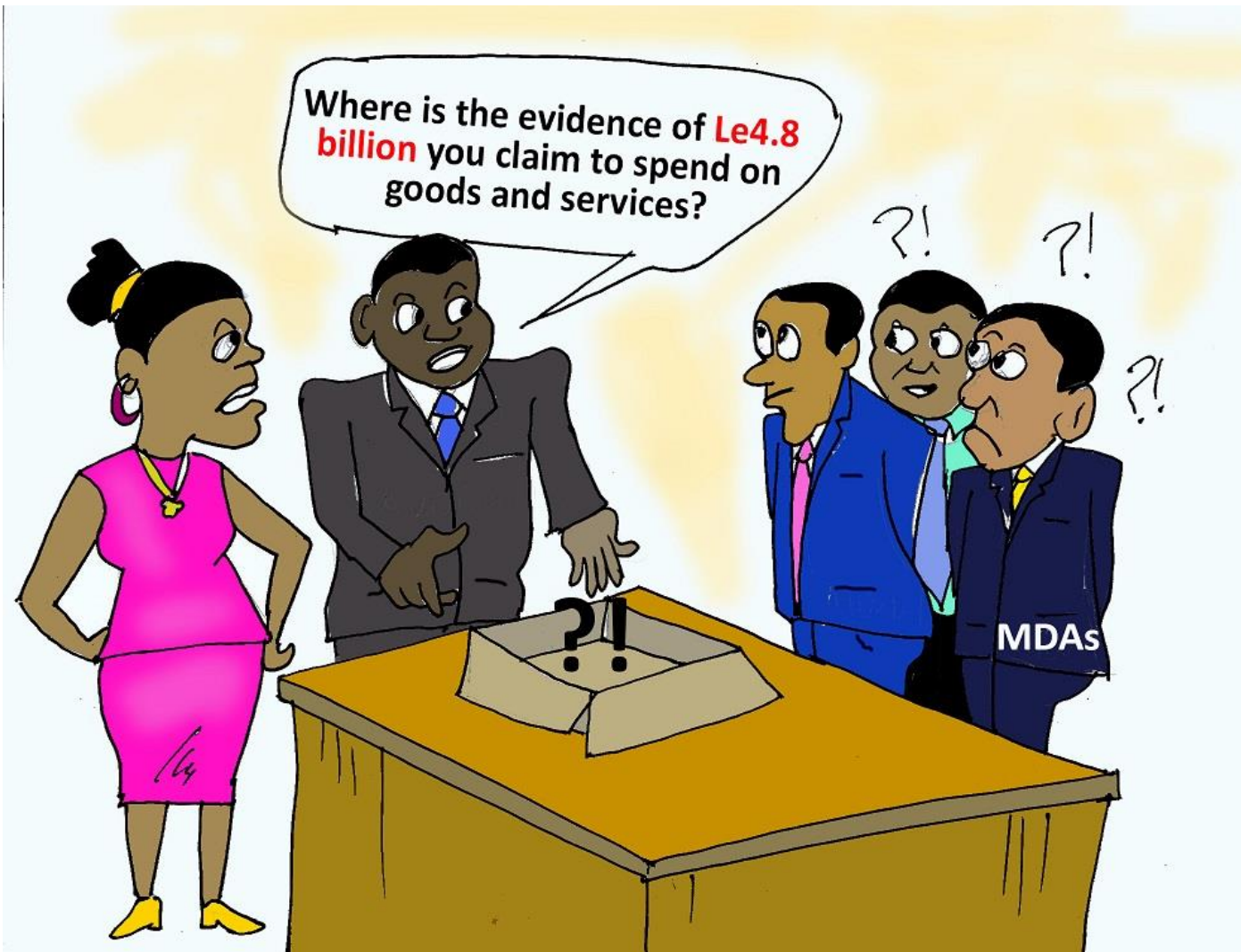
8. DOMESTIC REVENUE - Inadequate Reconciliations



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

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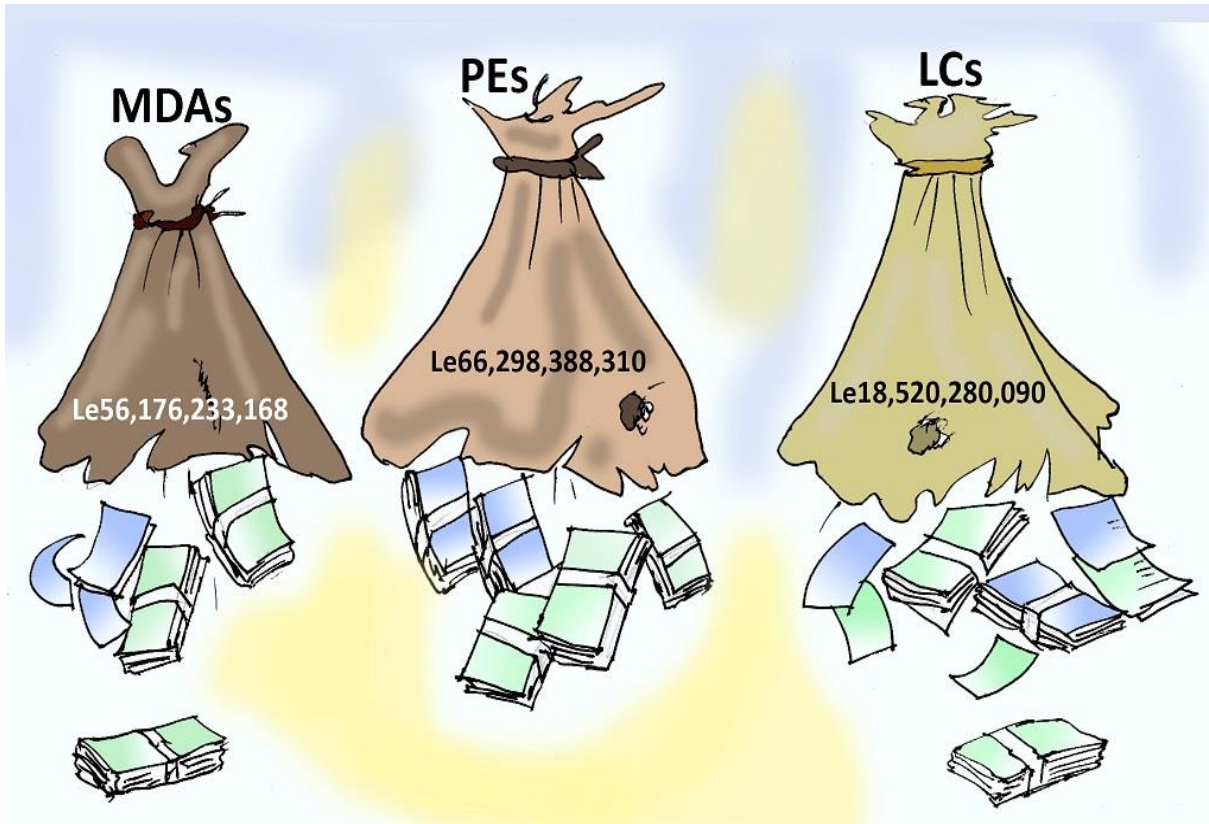
9. Recurrent Expenditure without Supporting Documents



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

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10. CASH LOSSES

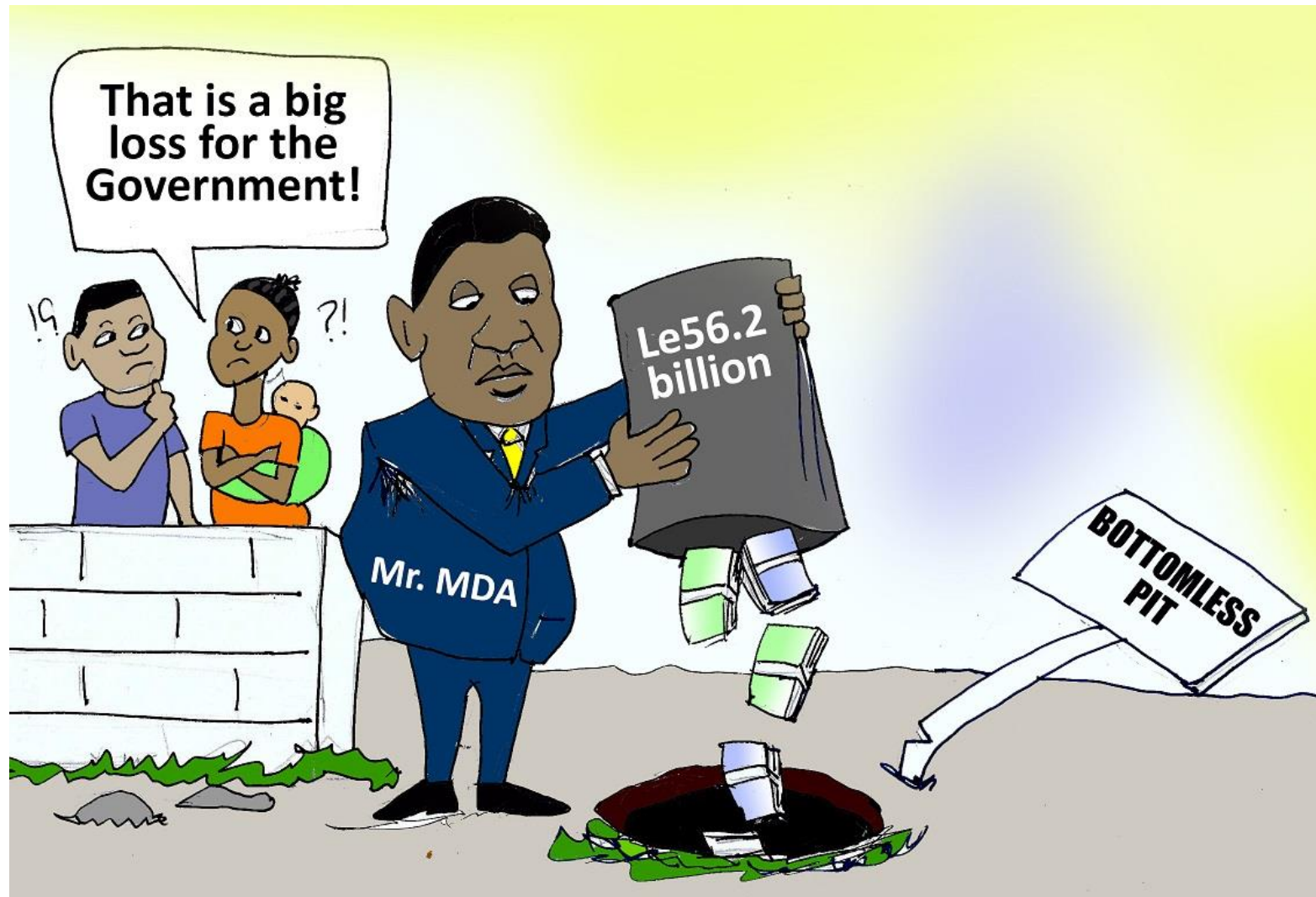


Losses in respect of cash irregularities identified in the course of our audit amounted to **Le140.9 billion**. These losses are in respect of Ministries, Department and Agencies (MDAs), Public Enterprises (PEs) and Local Councils (LCs) as indicated below.

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

11. MINISTRIES, DEPARTMENT AND AGENCIES



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

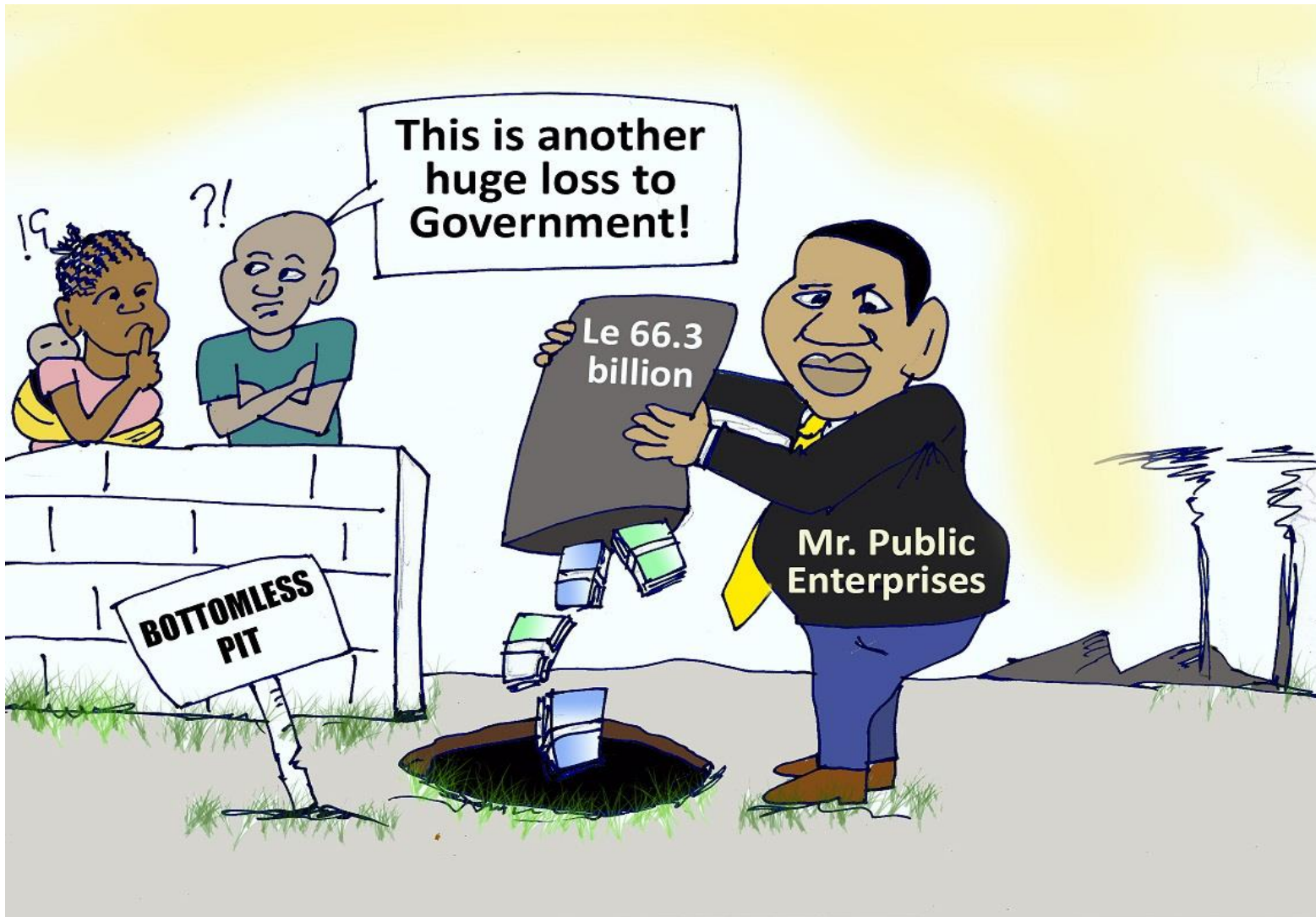
Page xii of the Auditor-General's Report 2018

12. MINISTRIES, DEPARTMENT AND AGENCIES

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

Page xiii of the Auditor-General's Report 2018

13. PUBLIC ENTERPRISES, COMMISSIONS AND DONOR FUNDED PROJECTS



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

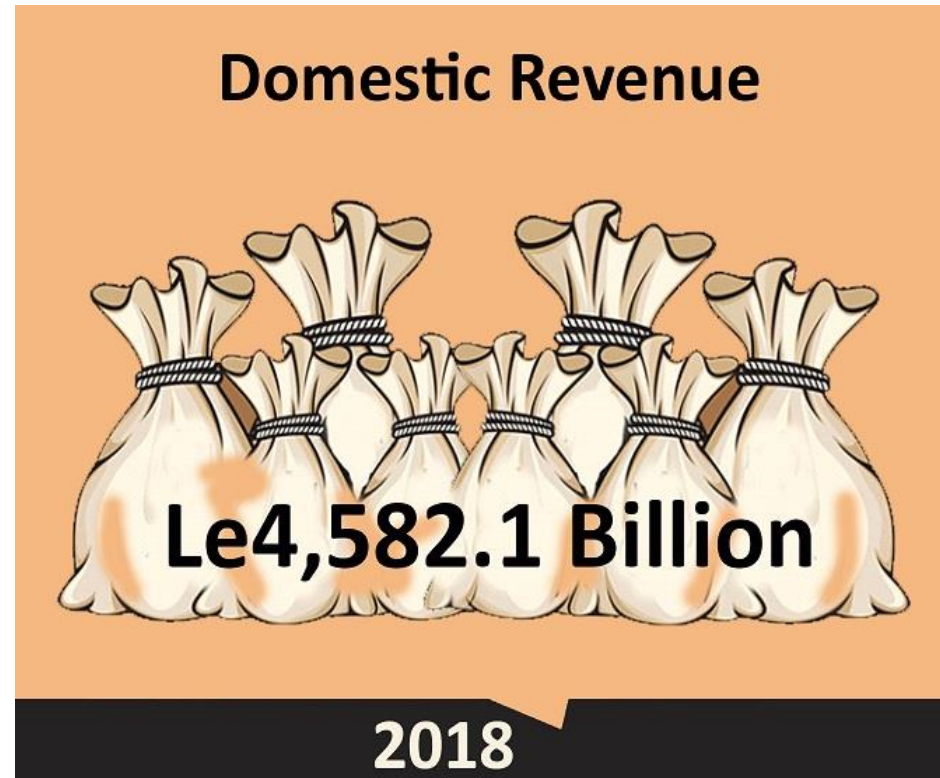
14. PUBLIC ENTERPRISES, COMMISSIONS AND DONOR FUNDED PROJECTS

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

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

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15. Domestic Revenue



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

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16. Expenditure

Government Expenditure



Le5,200 billion

2017

Government Expenditure



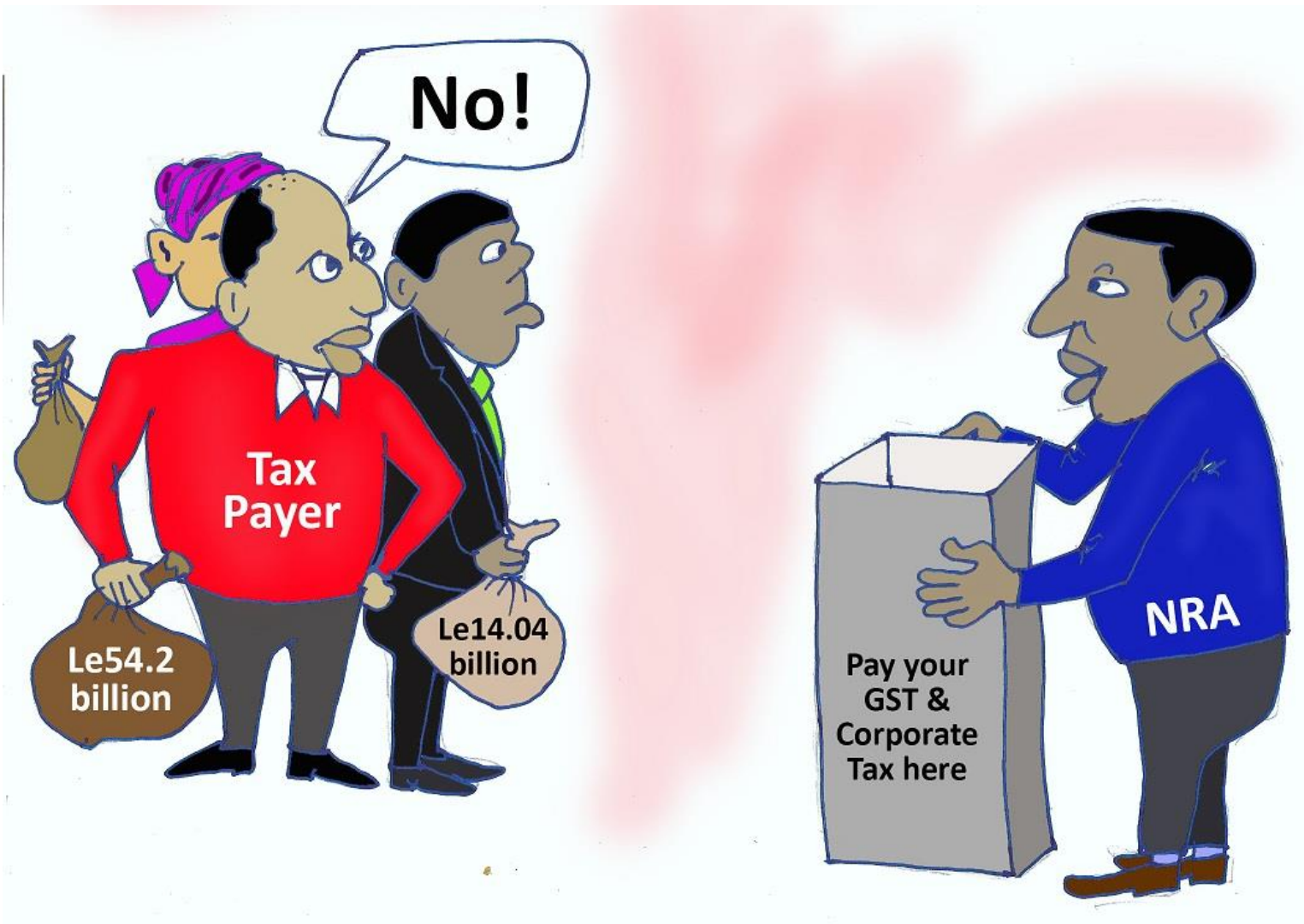
Le5,546 billion

2018

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

Page 4 of the Auditor-General's Report 2018

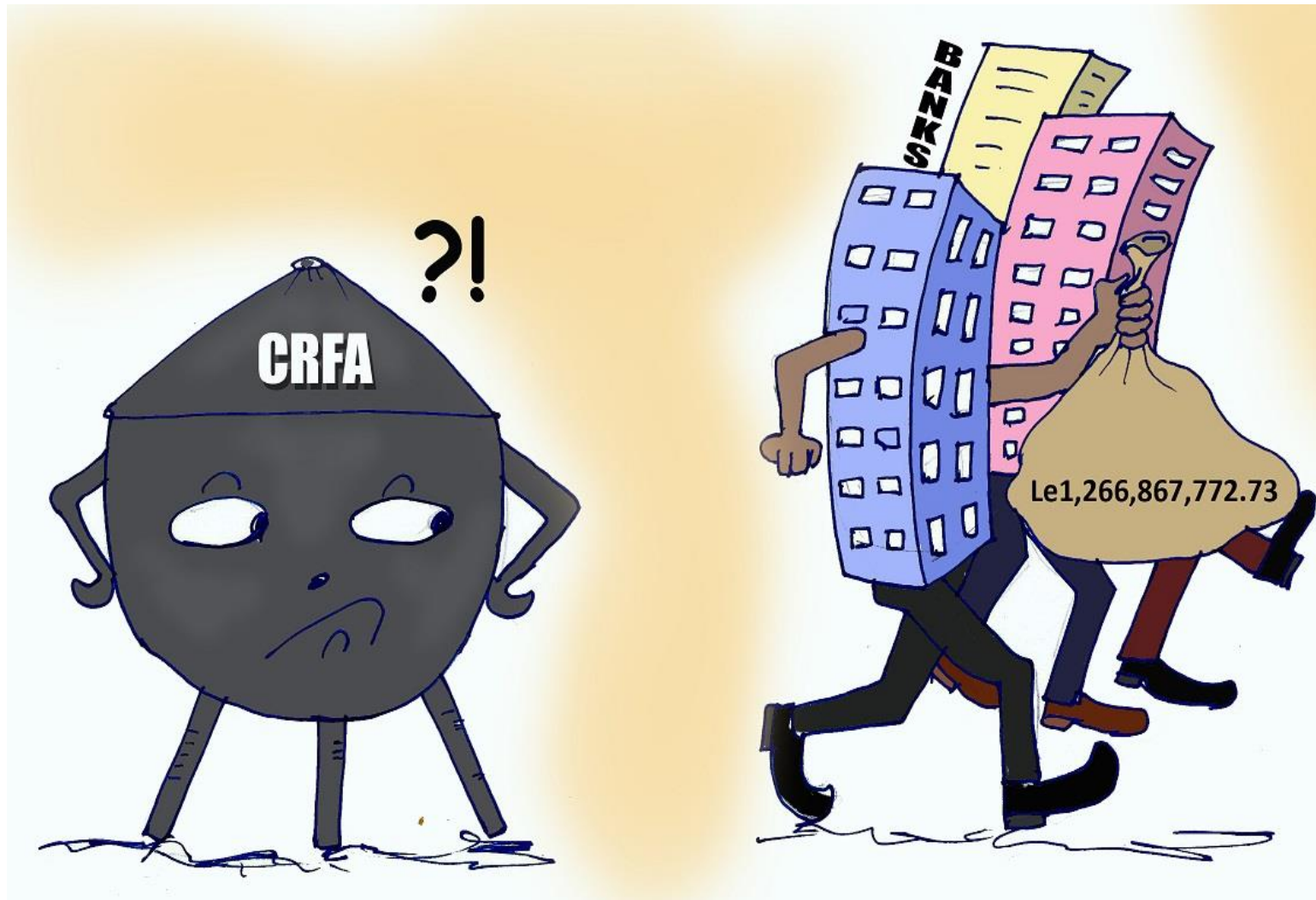
17. Tax Liabilities not Paid by Taxpayers



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

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18. Tax Liabilities not Paid by Taxpayers



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

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19. MINISTRY OF FINANCE- Payroll Management



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

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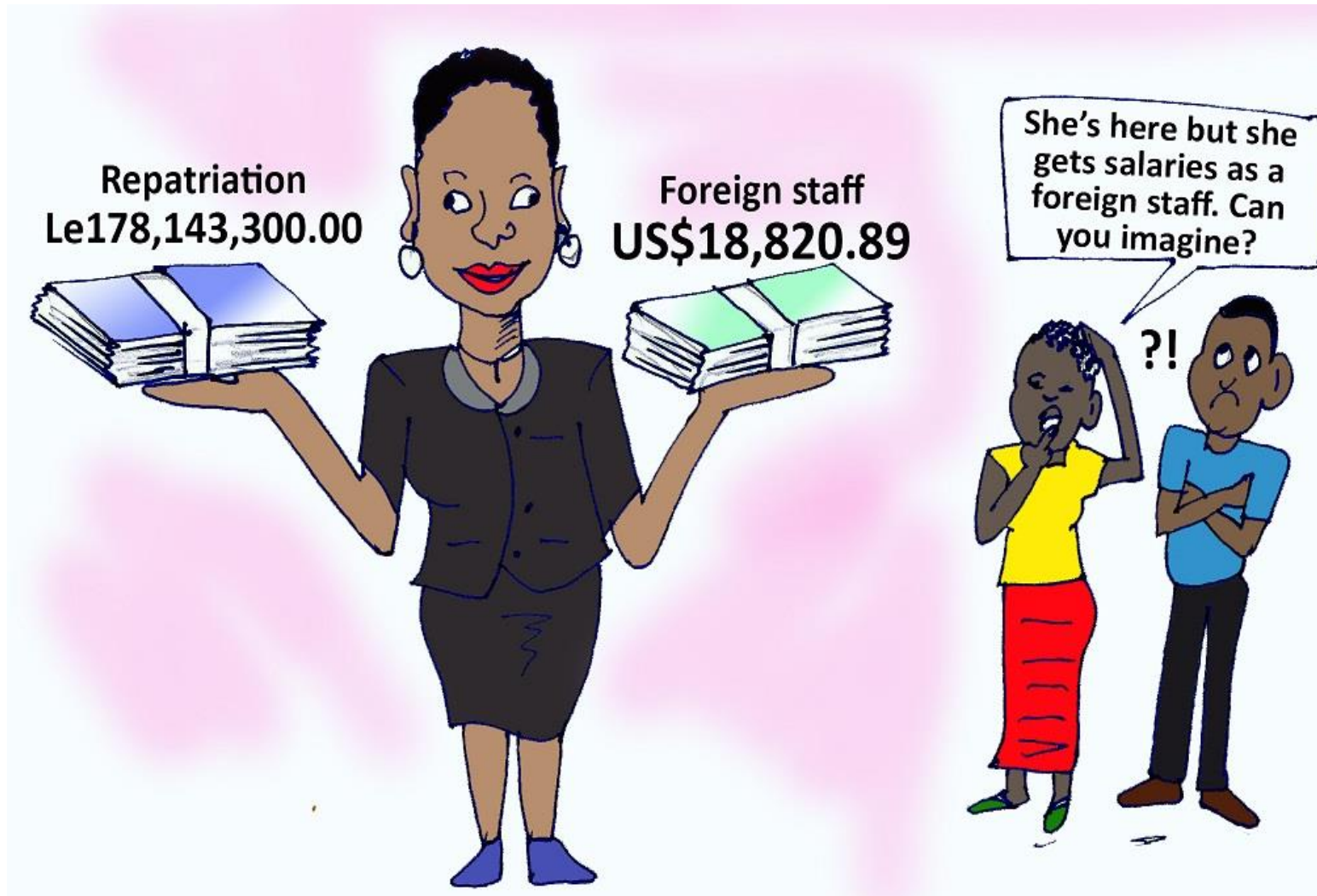
20. MINISTRY OF FOREIGN AFFAIRS- Airfare to the United Nations General Assembly (UNGA)



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

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21. Foreign Mission Cadre Salaries Paid to a Recalled Staff



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

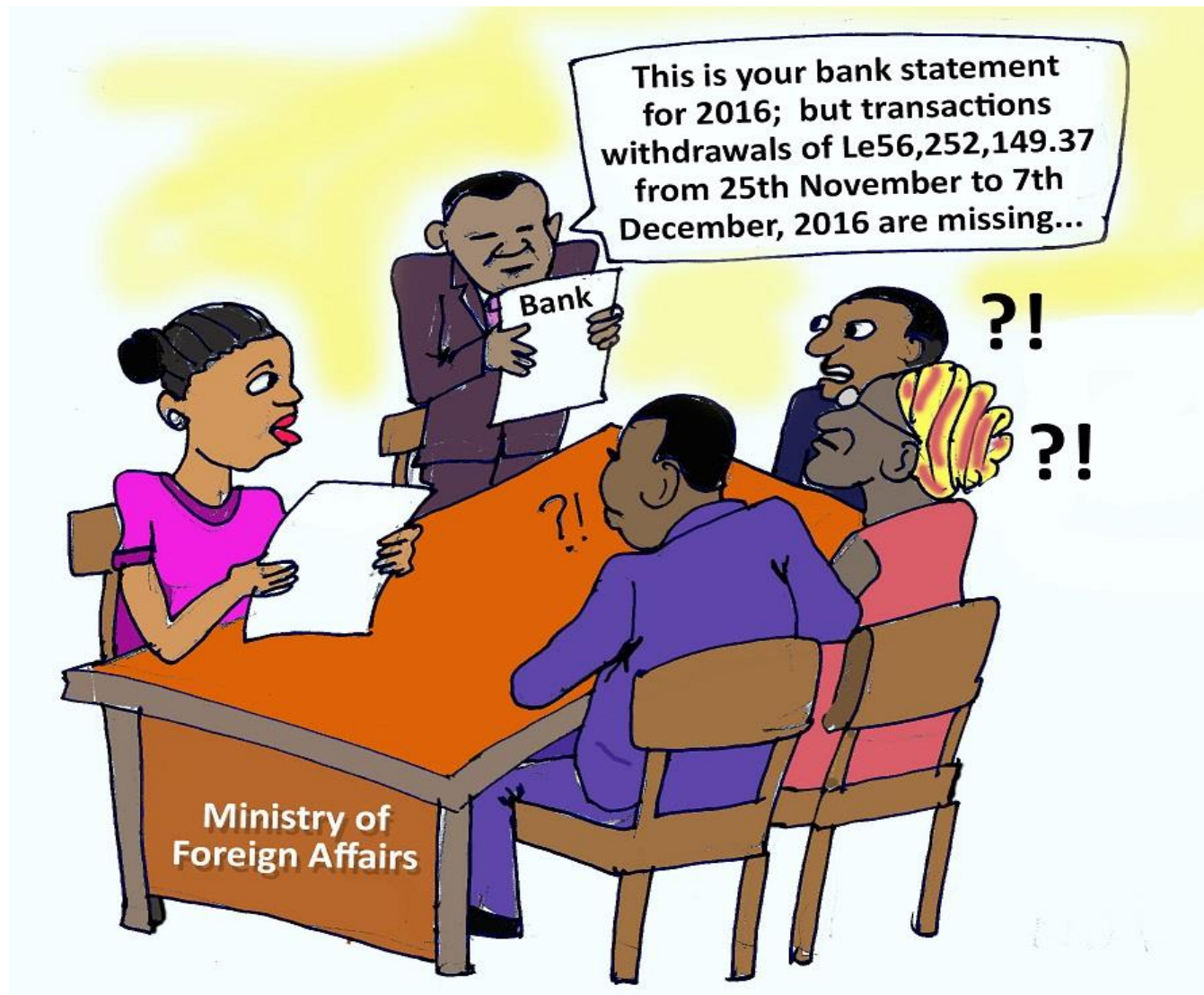
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22. Unsupported Payments



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

23. Unsupported Payments



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

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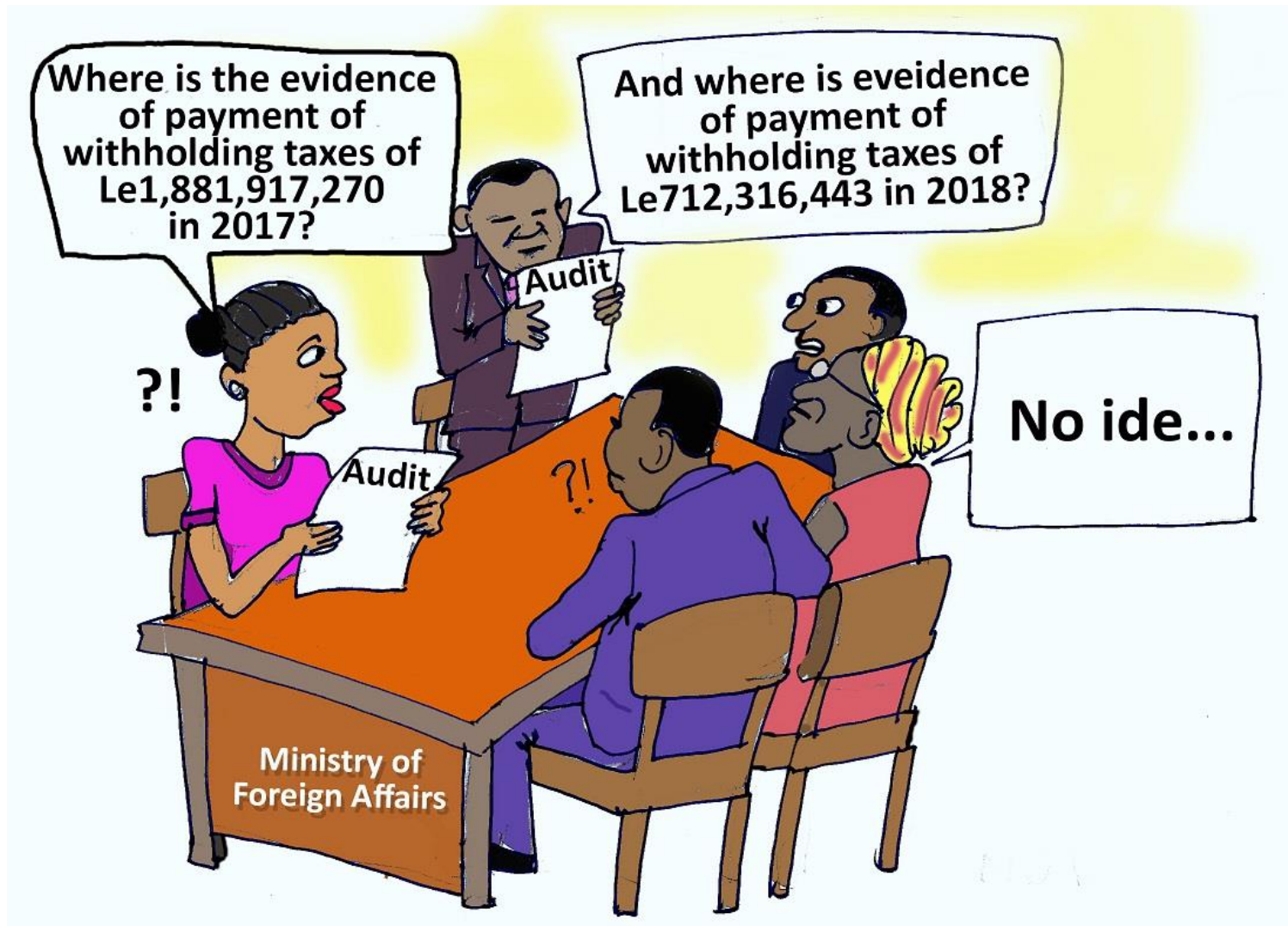
24. Unsupported Payments



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

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25. Unsupported Payments



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

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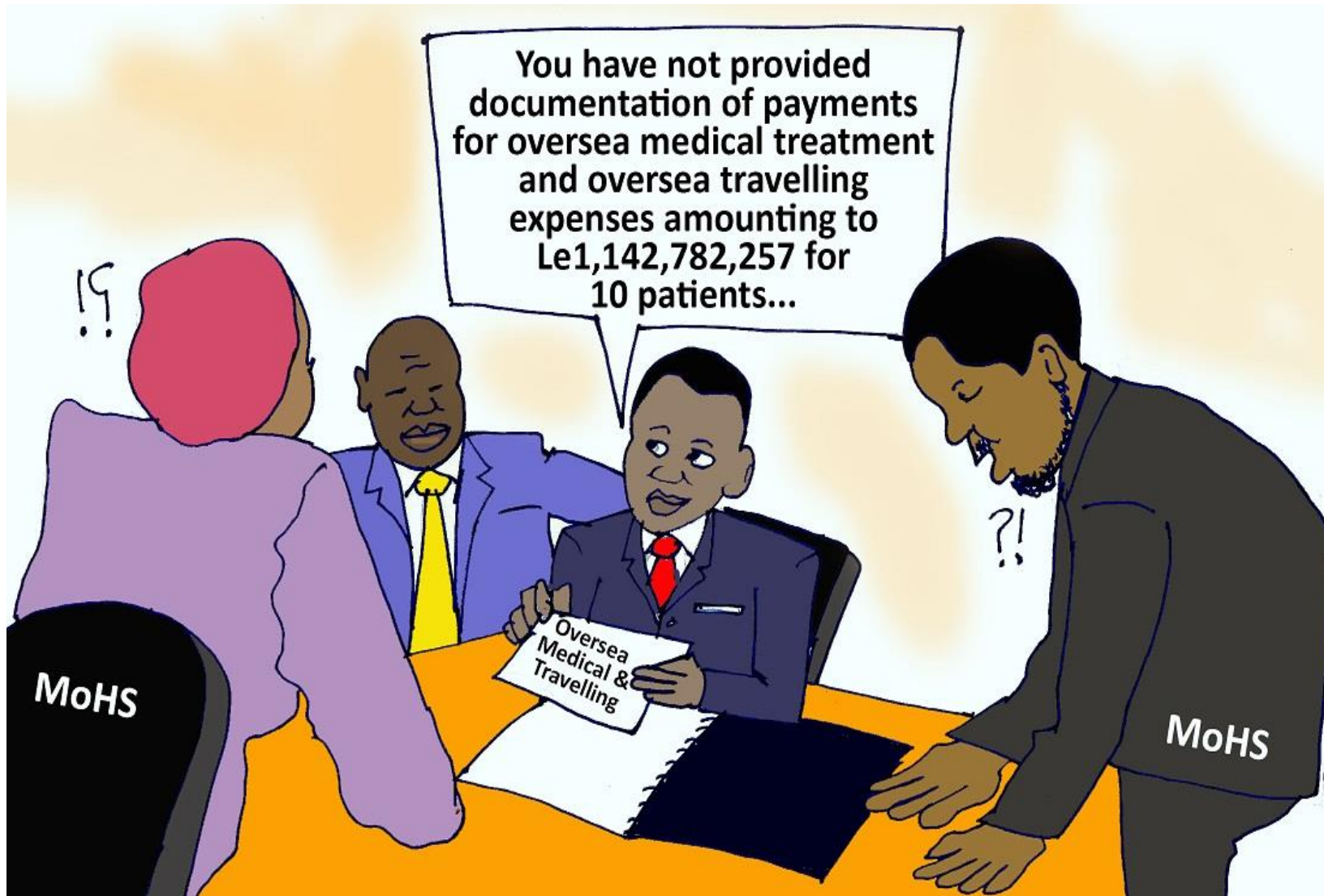
26. Unsupported Payments



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

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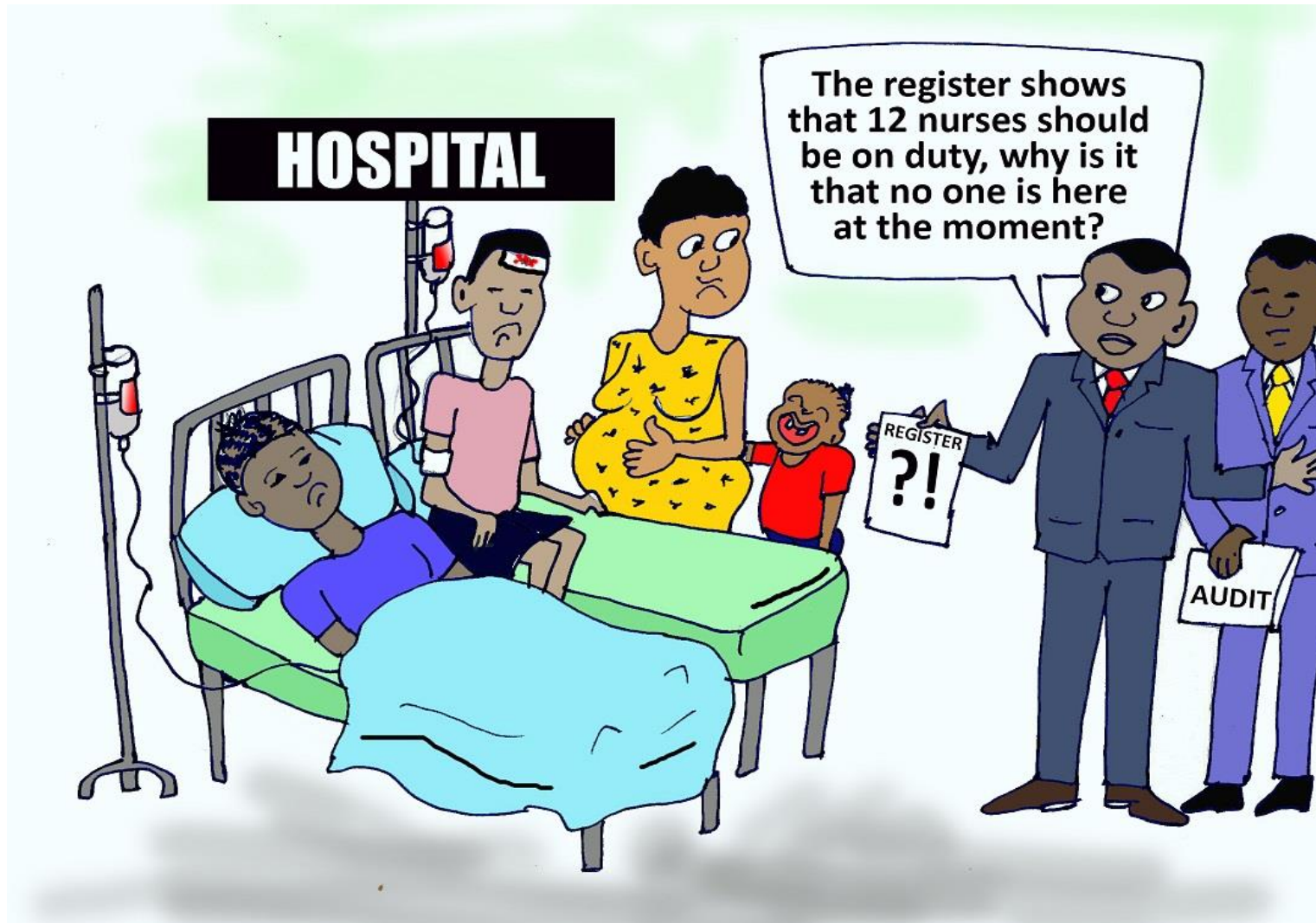
27. MINISTRY OF HEALTH AND SANITATION- Unsupported Payments



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

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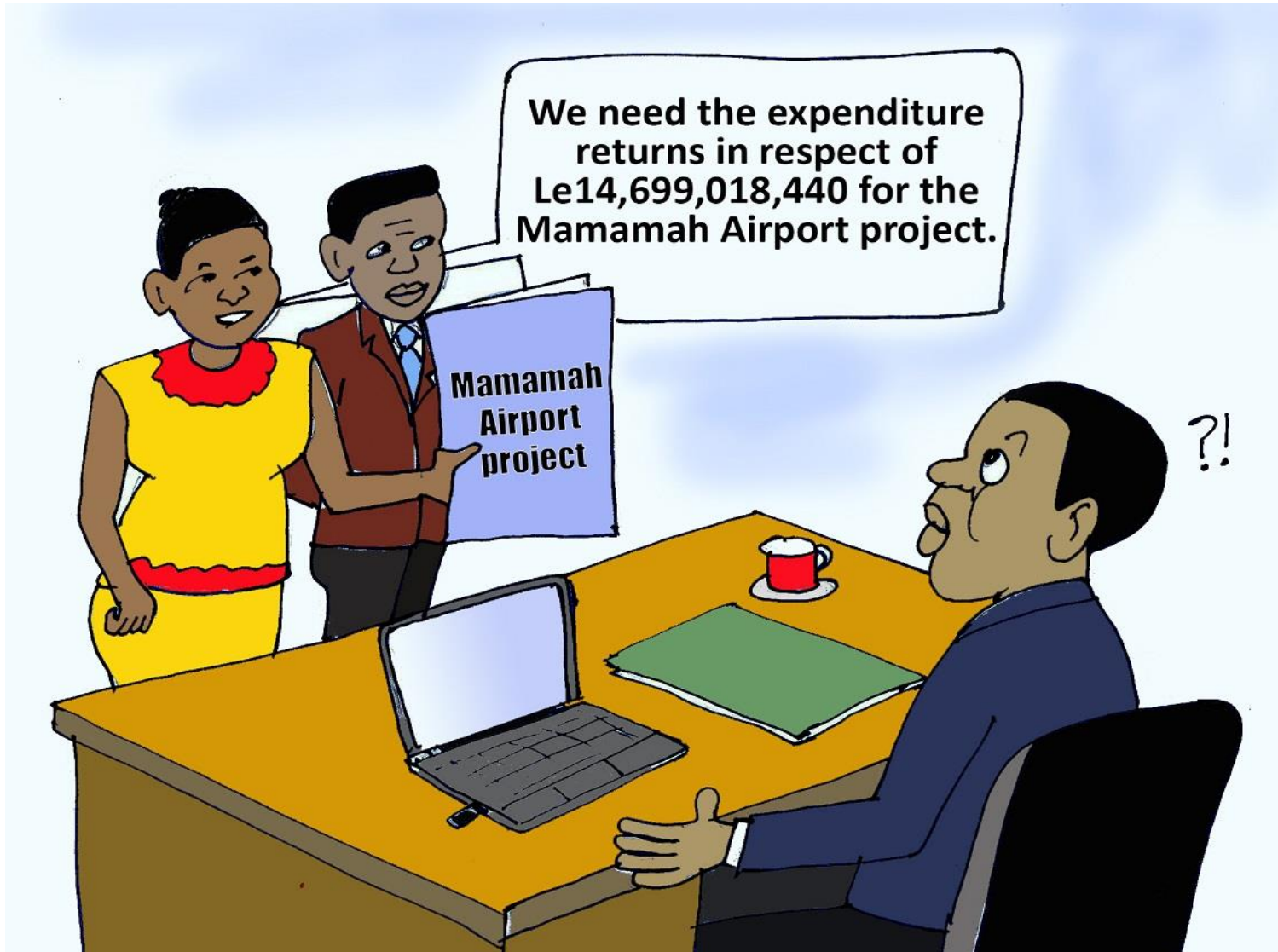
28. MINISTRY OF HEALTH AND SANITATION- Night Shift Absenteeism (PCMH)



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

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29. Freetown International Airport Project (Mamamah Project)



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

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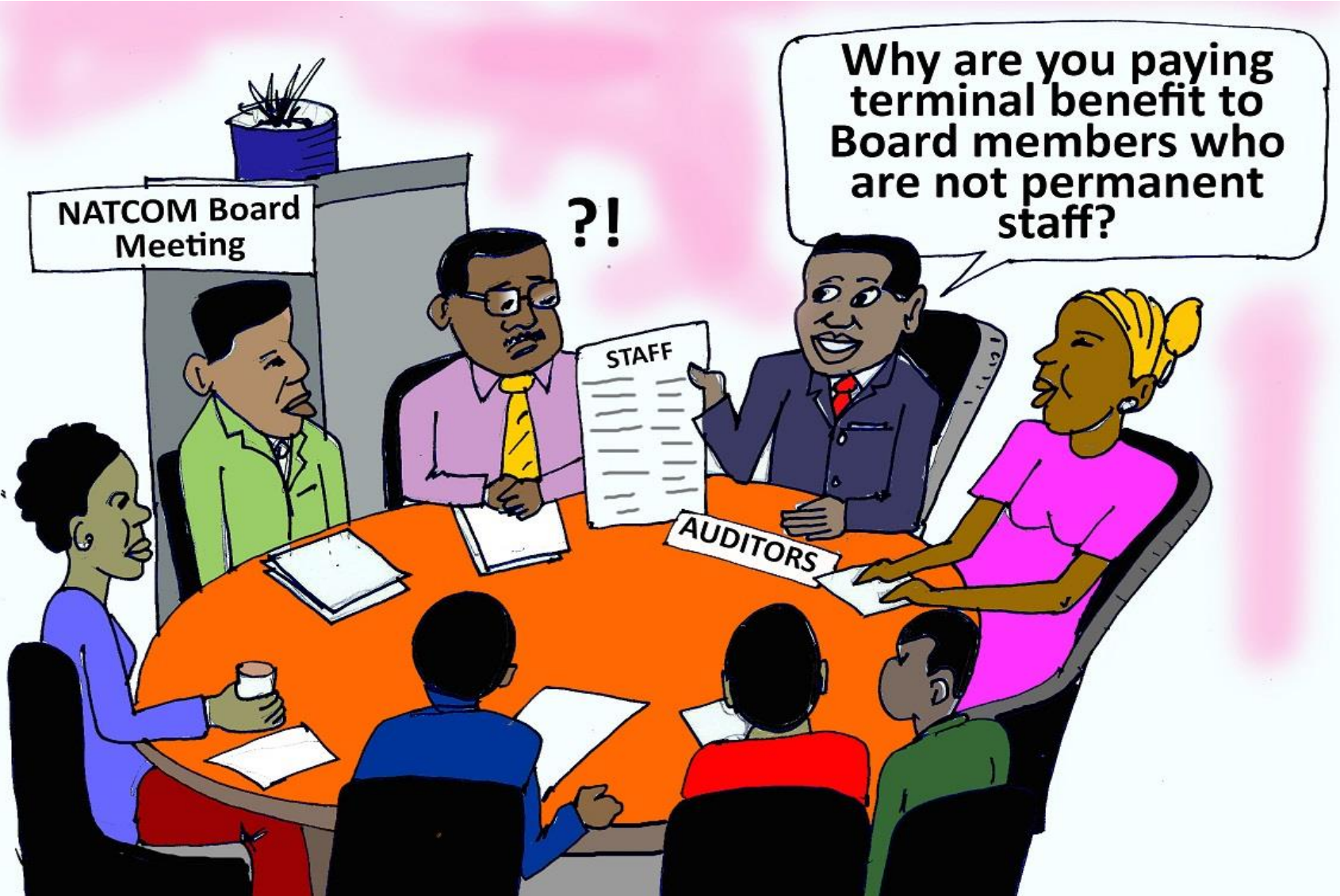
30. JUDICIARY OF SIERRA LEONE- Salaries Paid to Ineligible Staff



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

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31. NATCOM- Terminal Benefit Payment to Board Members



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

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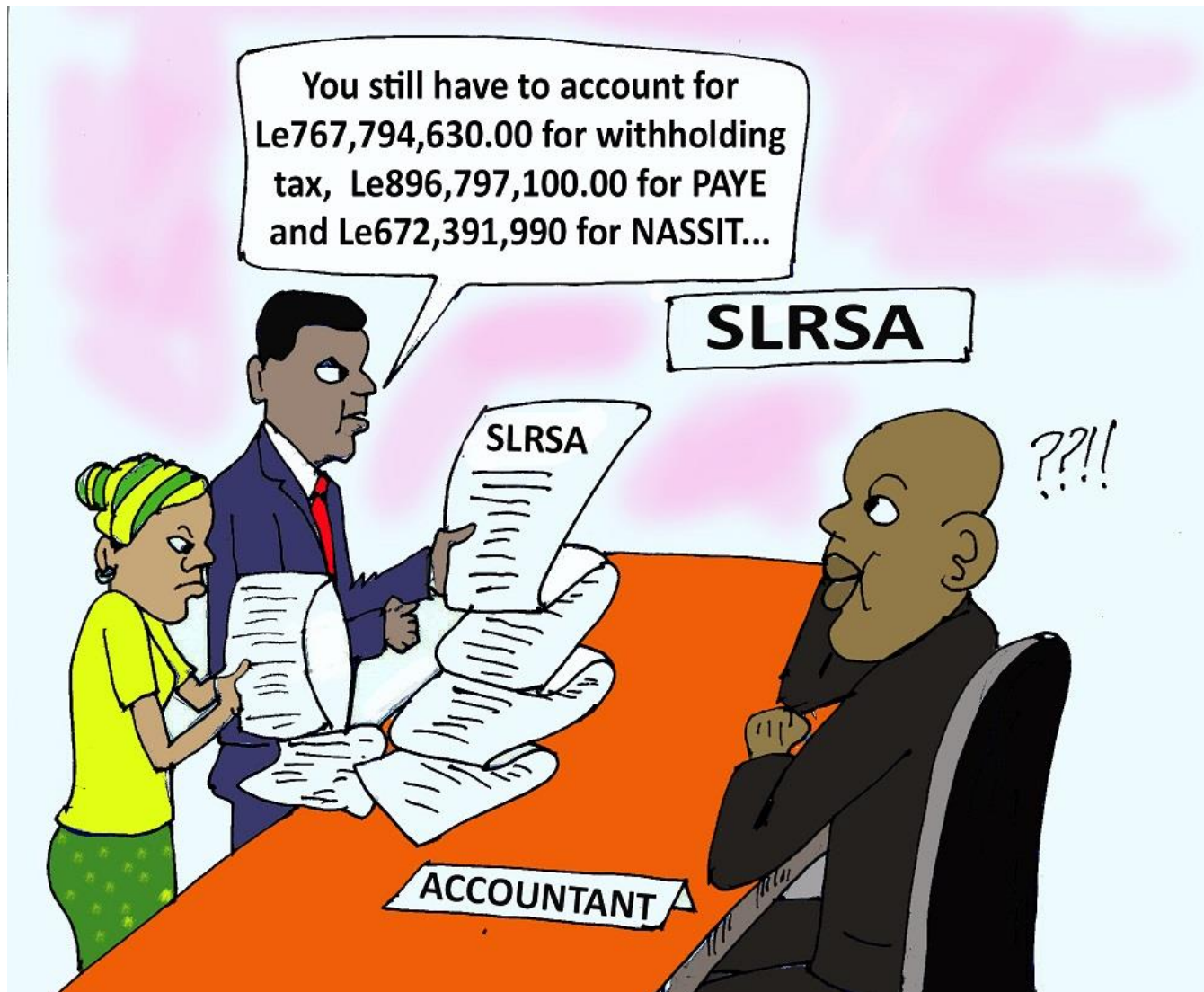
32. NATCOM



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

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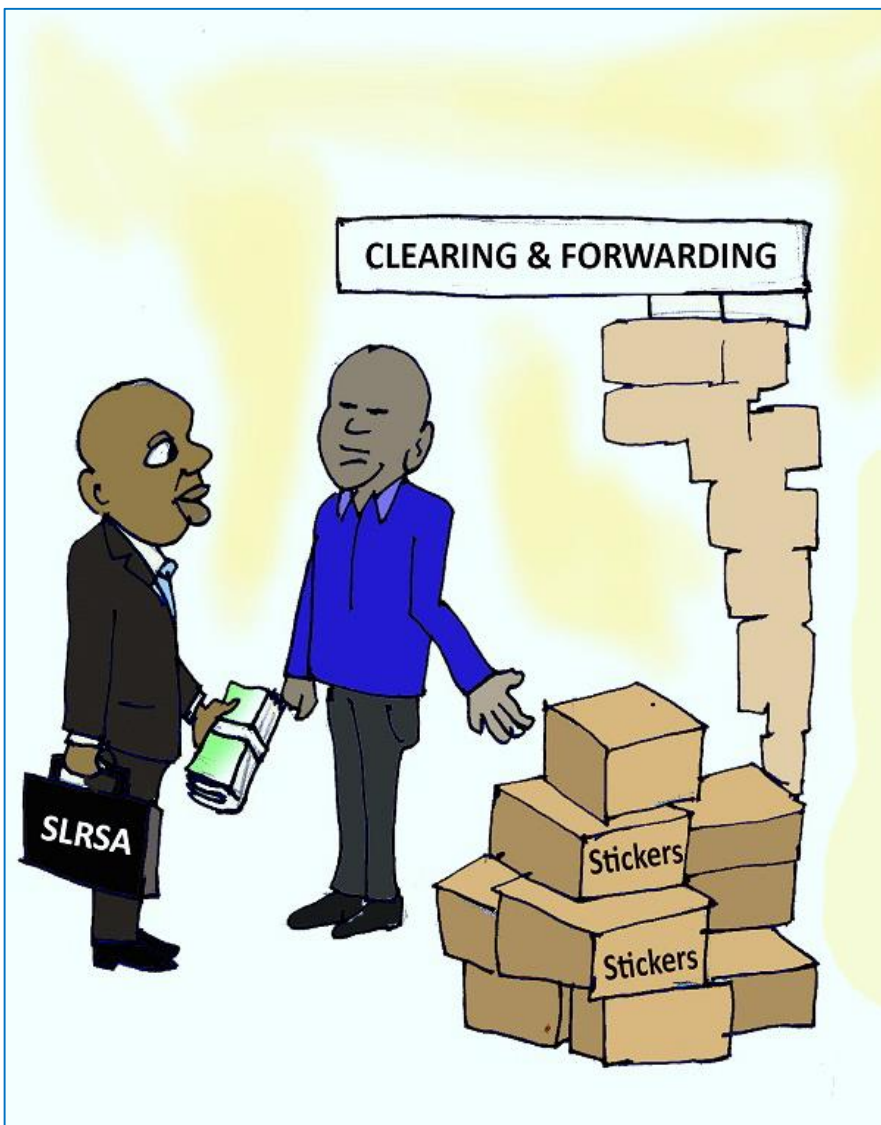
33. SLRSA- Sierra Leone Road Safety Authority



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

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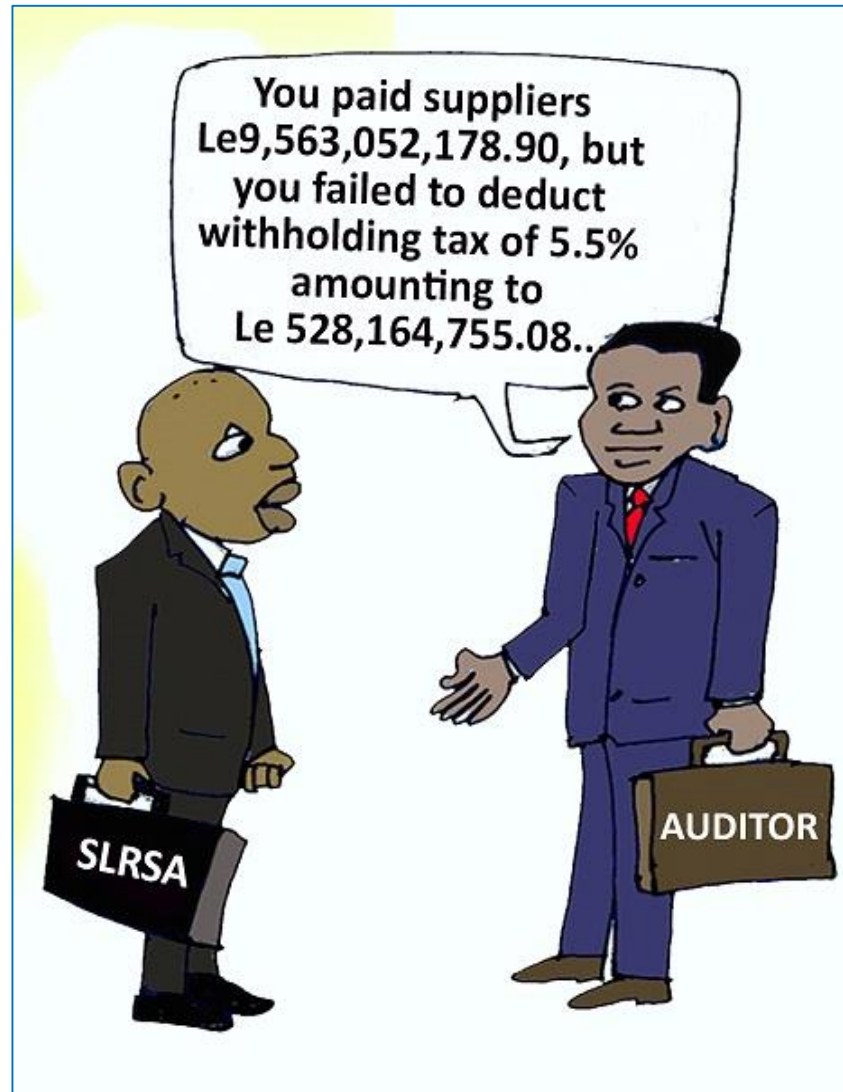
34. SLRSA- Sierra Leone Road Safety Authority



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

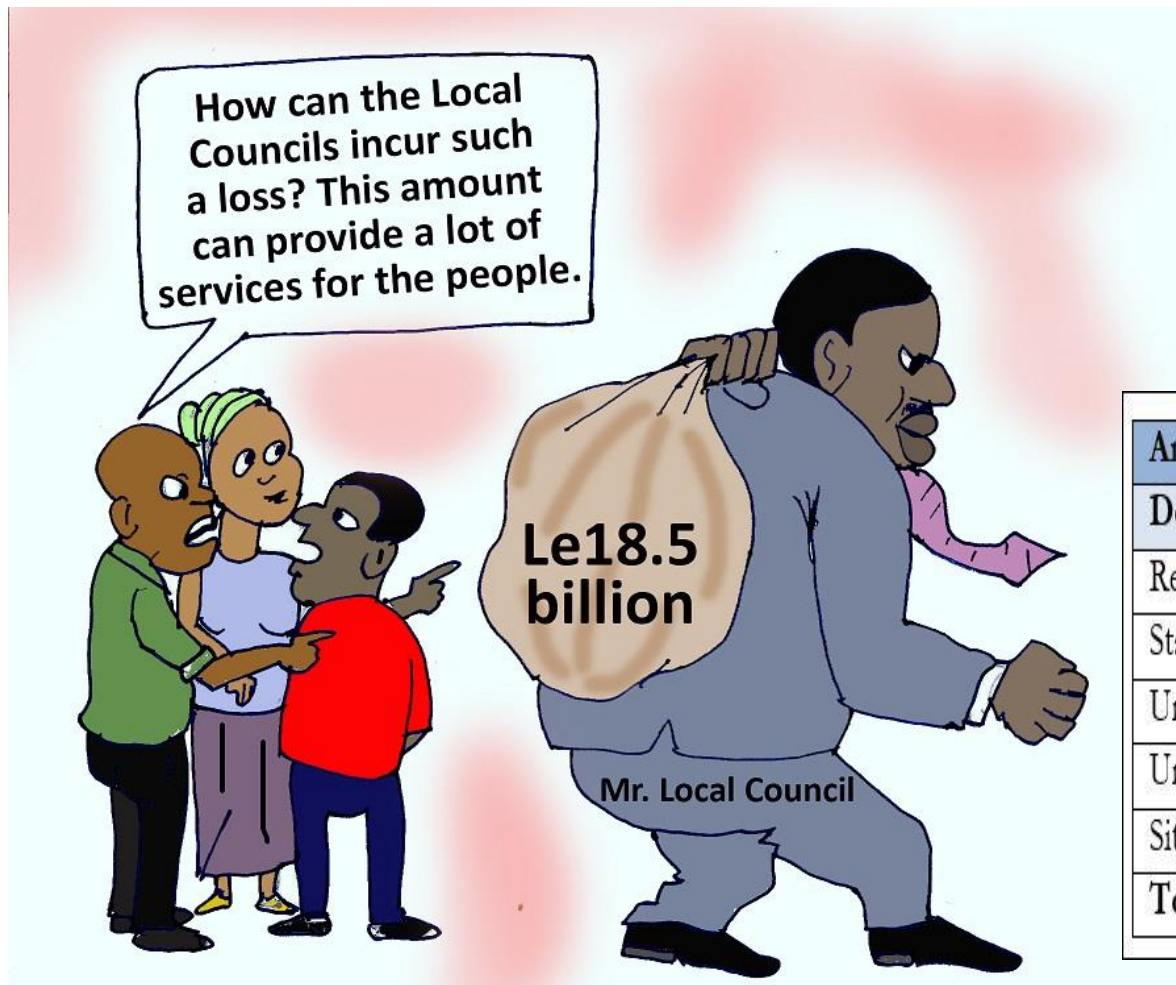
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35. SLRSA- Non-Payment of Statutory Taxes and Duties



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

36. LOCAL COUNCILS



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

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

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37. LOCAL COUNCILS- Statutory Irregularities



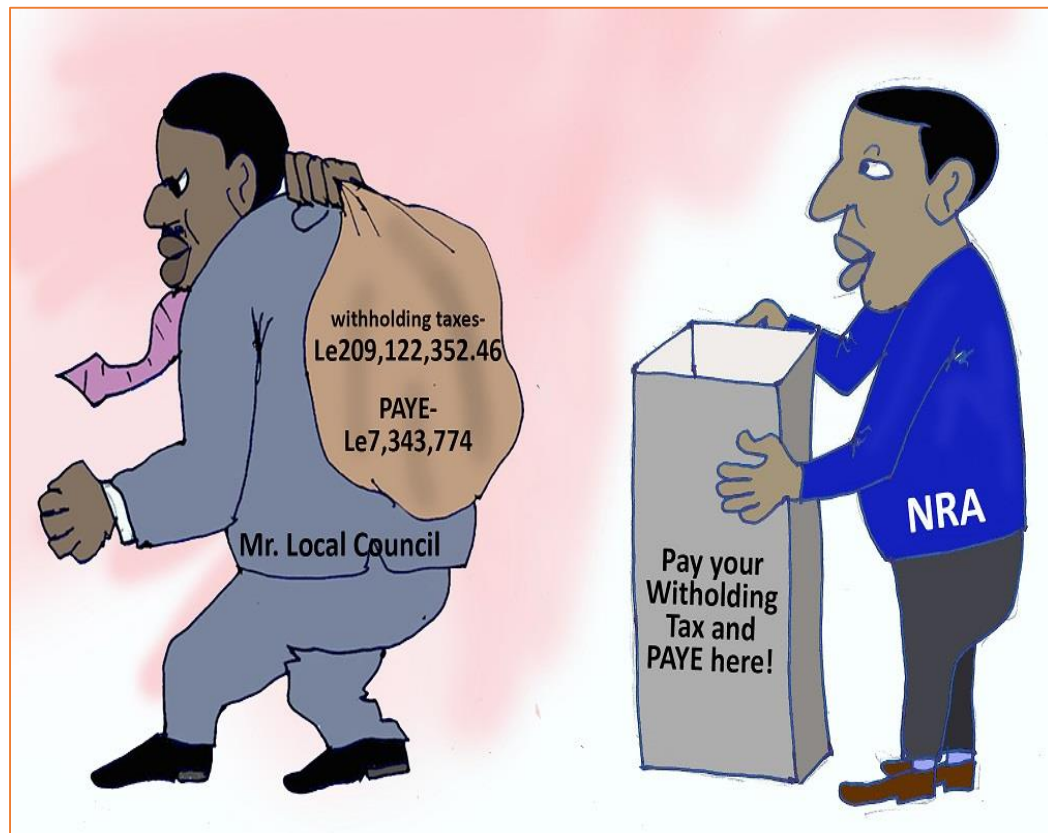
Six councils failed to remit a total amount of **Le368,820,879** being social security contributions to NASSIT.

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38. LOCAL COUNCILS- Statutory Irregularities

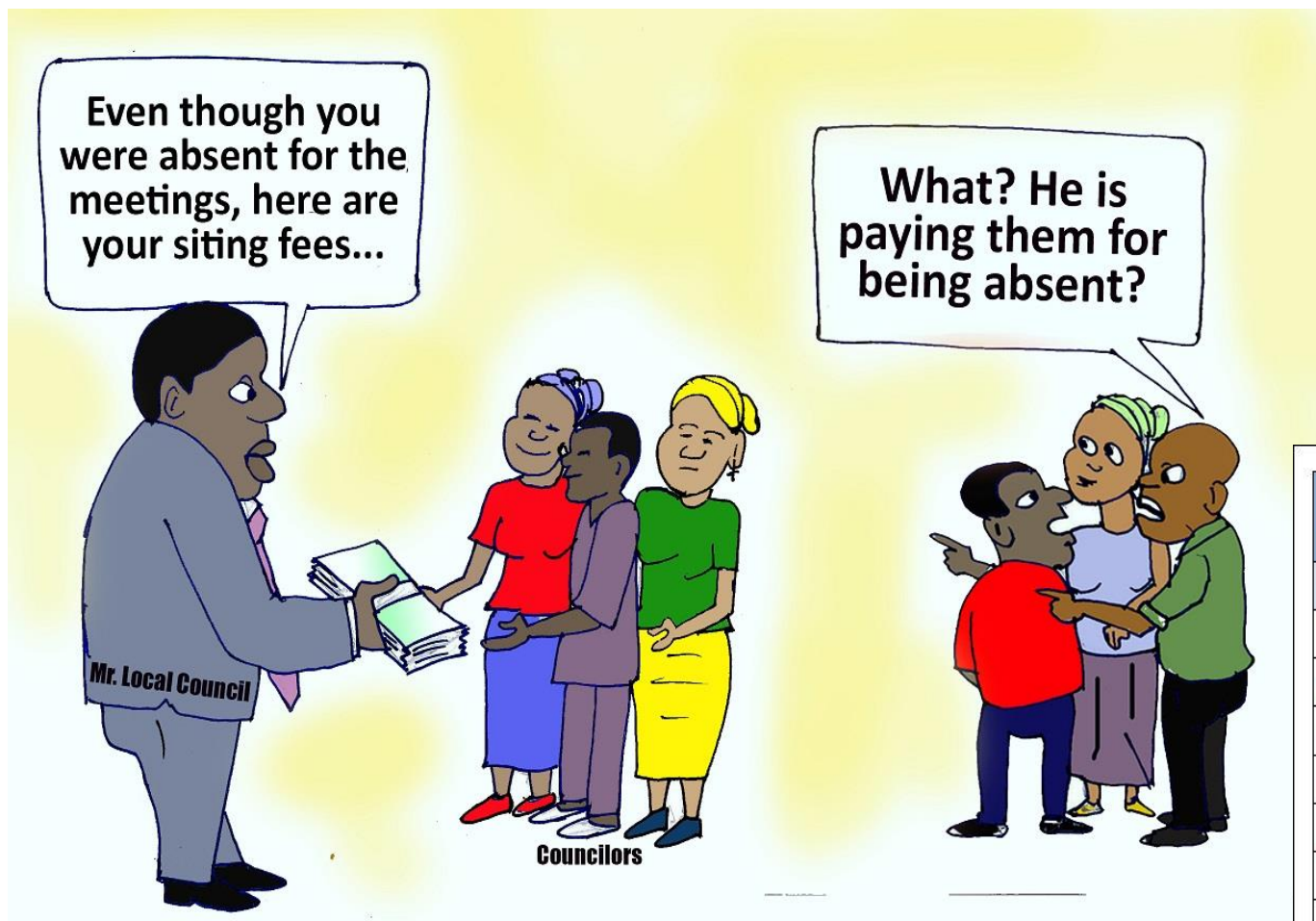
Withholding taxes which totaled **Le209,122,352.46** and PAYE tax of **Le7,343,774** were either not deducted, or deducted but not paid to the NRA.

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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