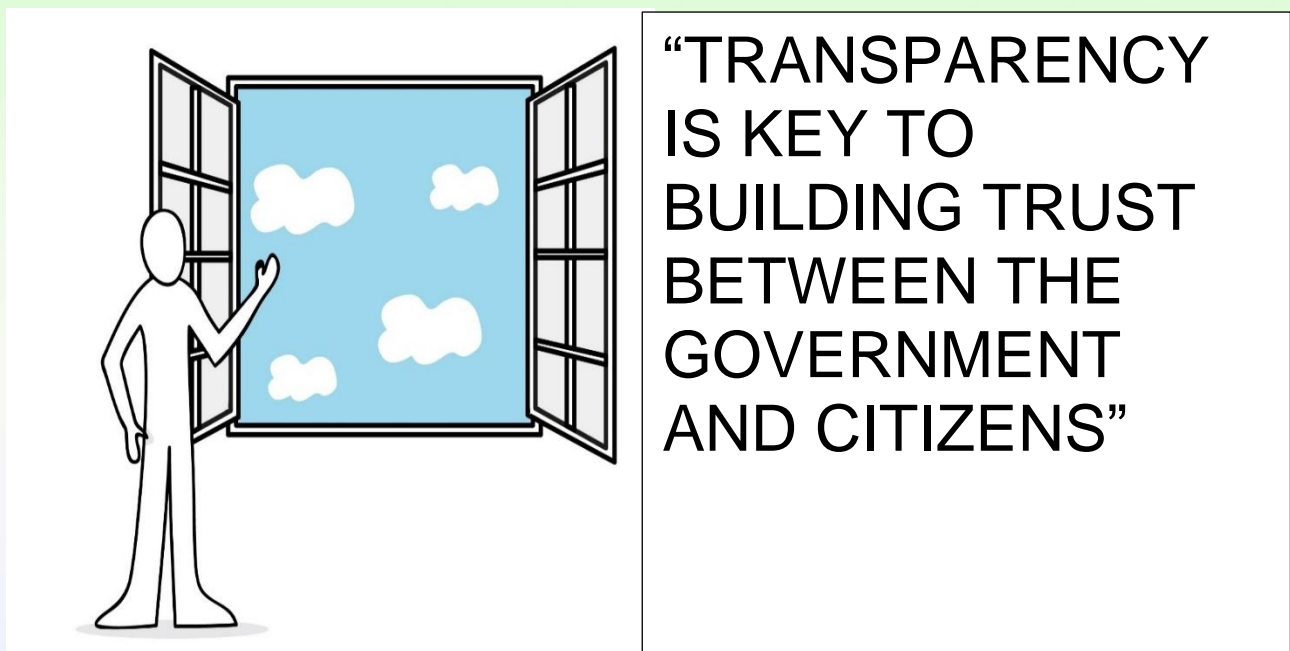


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# SCORECARD ON SELECTED MANDATORY INFORMATION DISCLOSURE AS PER THE 2016 PUBLIC FINANCIAL MANAGEMENT ACT AND ITS 2018 REGULATIONS

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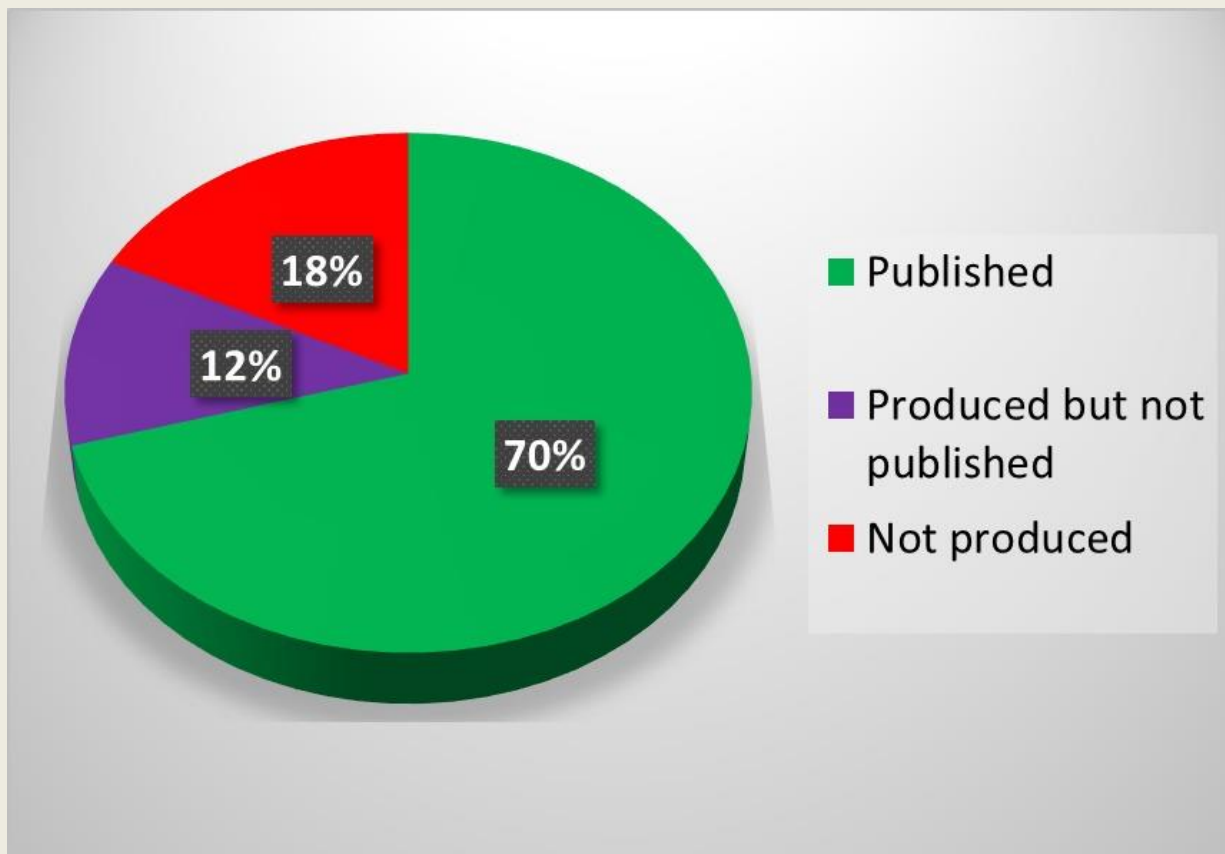
**2020-2021 FISCAL YEAR DOCUMENTS**

**Budget Advocacy Network (BAN) under the Irish Aid Programme  
Grant (IAPG) Project with support from Christian Aid Sierra Leone**



**November 2021**

# SCORECARD ON SELECTED MANDATORY INFORMATION DISCLOSURE AS PER THE 2016 PUBLIC FINANCIAL MANAGEMENT ACT AND REGULATIONS



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The 2016 Public Financial Management (PFM) Act and its 2018 regulations makes it mandatory for Ministries, Departments and Agencies (MDAs) to provide fiscal information to the public. This could be done by publishing the fiscal information in hard copies and upload same on the respective websites. This will enhance accountability and transparency in the governance cycle and it will put the country at a better position to be assessed in those categories among the rest of countries in the world.

Against this backdrop, Budget Advocacy Network (BAN) has been regularly doing a constant follow-up with relevant government offices to be able to scale their compliance on these vital provisions. Basically, BAN’s role is to monitor how the government and line institutions are complying with such. So, we have examined the dates of publication as per the 2016 PFM Act, and the result is published in this scorecard. The key areas monitored include fiscal documents produced and published; fiscal documents produced but not published; and fiscal documents not produced at all. The second aspect looked at whether or not fiscal documents/information produced are published on time. We noticed a remarkable improvement in the number of published documents (from 53% in August 2021 to 70% in November 2021).

The scorecard serves to remind officials in the government of their obligations to comply with the laws at all time to be able to improve on the Sierra Leone Open Budget Survey (OBS) scores going forward.

## SELECTED MANDATORY INFORMATION DISCLOSURE 2020/2021 FISCAL YEAR

### Key

	<b>Published</b>
	<b>Produced but not published</b>
	<b>Not produced</b>

Document to be published	Status
1. Fiscal Strategy Statement	
2. State Budget proposal	
3. Monthly Statement of the consolidated fund	
4. Quarterly statement of the Consolidated Fund	
5. Register of the general government and public enterprises	
6. Management of extractive industries revenues report	
7. Chart of accounts of the central government	
8. Chart of accounts of local government and social security funds	
9. Annual financial statements by entities in the general government.	
10. Annual financial statements of the central government	
11. Audit report	
12. Fiscal information of Local Councils	
13. Annual reports of public enterprises (by vote controllers)	
14. List of financial reports and statements that are submitted with delay or not submitted, together with the names of the responsible vote controllers-	
15. Name list for failure to submit monthly/yearly end financial statements (sub-vented agencies)	
16. Name list for failure to submit monthly/quarterly/annual financial reporting (public enterprises)	
17. Semi-annual report on Extractive Industries Revenues	

## MANDATORY INFORMATION DISCLOSURE FOR THE 2020/2021 FISCAL YEAR

Key

	Published on time
	Published late
	Not published
	Date for published not yet reached
	Date for publication not stated in the 2016 PFM Act and regulation

**Note:** Publish in this context mean documents published in the Ministry of Finance and other government agencies' website.

Document to be published	Section in the Act/Regulation	When is it due?	Responsible Entity	Status (documents that are supposed to be published in 2020 and 2021)		Comment
				2020 FY	2021 FY	
<b>1. Fiscal Strategy Statement</b>	Section 23 of the PFM Act and section 14(5) of the Regulation	Initially July but the 2021 Finance Act as ammended stated October	Macro Fiscal Divsion			<ul style="list-style-type: none"> <li>➤ <b>2021 FSS</b> published late. Published in July 2021. <a href="https://mof.gov.sl/documents/fiscal-strategy-statement-2020-2022-2/">https://mof.gov.sl/documents/fiscal-strategy-statement-2020-2022-2/</a></li> <li>➤ <b>2022 FSS</b> Not yet published</li> </ul>
<b>2. State Budget proposal</b>	Section 33 of the PFM Act	Initailly two months before the end of the year budget. However, the 2020 Finance Act changed it to six weeks before the end of the year	Ministry of Finance			<p>Published on time for both years</p> <ul style="list-style-type: none"> <li>➤ <b>2021 Budget:</b><a href="https://mof.gov.sl/wp-content/uploads/2020/11/Budget-Speech-and-Profile_2021.pdf">https://mof.gov.sl/wp-content/uploads/2020/11/Budget-Speech-and-Profile_2021.pdf</a></li> <li>➤ <b>2022 Budget:</b> Not yet published</li> </ul>

Document to be published	Section in the Act/Regulation	When is it due?	Responsible Entity	Status (documents that are supposed to be published in 2020 and 2021)		Comment
				2020 FY	2021 FY	
<b>3. Monthly Statement of the consolidated fund</b>	Section 66(1) of the Act and section 217(2) of the Regulation	Within 1 month after the end of the month	Accountant-General			
January		Publish date should be in February				<ul style="list-style-type: none"> <li>➤ 2020-Published late. Published in May 2020 <a href="https://mof.gov.sl/wp-content/uploads/2020/05/Jan-2020-Fiscal-Report.pdf">https://mof.gov.sl/wp-content/uploads/2020/05/Jan-2020-Fiscal-Report.pdf</a></li> <li>➤ 2021-Published late. Published in April 2021 <a href="https://drive.google.com/file/d/1wa6Z9vM_2JtyLqAnDbbUKA43jV82e7i1/view?usp=sharing">https://drive.google.com/file/d/1wa6Z9vM_2JtyLqAnDbbUKA43jV82e7i1/view?usp=sharing</a></li> </ul>
February		Publish date should be in March				<ul style="list-style-type: none"> <li>➤ 2020- Published late. Published in June 2020- <a href="https://mof.gov.sl/wp-content/uploads/2020/06/Fiscal-Reports-February-2020.xls">https://mof.gov.sl/wp-content/uploads/2020/06/Fiscal-Reports-February-2020.xls</a></li> <li>➤ 2021-Published late. Published in May 2021- <a href="https://drive.google.com/file/d/1lAkzdA9i0VDOz0IdXUx7pdLVU9tJQp2h/view">https://drive.google.com/file/d/1lAkzdA9i0VDOz0IdXUx7pdLVU9tJQp2h/view</a></li> </ul>
March		Publish date should be in April				<ul style="list-style-type: none"> <li>➤ 2020-Published late. Published in June 2020- <a href="https://mof.gov.sl/wp-">https://mof.gov.sl/wp-</a></li> </ul>

Document to be published	Section in the Act/Regulation	When is it due?	Responsible Entity	Status (documents that are supposed to be published in 2020 and 2021)		Comment
				2020 FY	2021 FY	
						<a href="https://mof.gov.sl/wp-content/uploads/2020/06/Fiscal-Statement_March.pdf">content/uploads/2020/06/Fiscal-Statement_March.pdf</a> ➤ <b>2021-</b> Published late. Published in May 2021- <a href="https://mof.gov.sl/wp-content/uploads/2021/05/Fiscal-Report-March-2021.pdf">https://mof.gov.sl/wp-content/uploads/2021/05/Fiscal-Report-March-2021.pdf</a>
April		Publish date should be in May				➤ <b>2020-</b> Published late. Published in June 2020- <a href="https://mof.gov.sl/wp-content/uploads/2020/06/Fiscal-Statement_April.pdf">https://mof.gov.sl/wp-content/uploads/2020/06/Fiscal-Statement_April.pdf</a> ➤ <b>2021-</b> Published late. Published in June 2021- <a href="https://mof.gov.sl/wp-content/uploads/2021/06/Monthly-publication-April0001.pdf">https://mof.gov.sl/wp-content/uploads/2021/06/Monthly-publication-April0001.pdf</a>
May		Publish date should be in June				➤ <b>2020-</b> Published late. Published in July 2020- <a href="https://mof.gov.sl/wp-content/uploads/2020/07/Fiscal-Statement_May-2020.pdf">https://mof.gov.sl/wp-content/uploads/2020/07/Fiscal-Statement_May-2020.pdf</a> ➤ <b>2021:</b> Published on time. Published in June 2021- <a href="https://mof.gov.sl/wp-content/uploads/2021/06/Monthly-Fiscal-Report-May-2021.pdf">https://mof.gov.sl/wp-content/uploads/2021/06/Monthly-Fiscal-Report-May-2021.pdf</a>

Document to be published	Section in the Act/Regulation	When is it due?	Responsible Entity	Status (documents that are supposed to be published in 2020 and 2021)		Comment
				2020 FY	2021 FY	
June		Publish date should be in July				<ul style="list-style-type: none"> <li>➤ <b>2020</b>-Published late. Published in August 2020- <a href="https://mof.gov.sl/wp-content/uploads/2020/08/Monthly-Fiscal-Report-June-2020.pdf">https://mof.gov.sl/wp-content/uploads/2020/08/Monthly-Fiscal-Report-June-2020.pdf</a></li> <li>➤ <b>2021</b>-Published on time. Published in July 2021- <a href="https://mof.gov.sl/wp-content/uploads/2021/07/Fiscal-Report-June-2021.pdf">https://mof.gov.sl/wp-content/uploads/2021/07/Fiscal-Report-June-2021.pdf</a></li> </ul>
July		Publish date should be in August				<ul style="list-style-type: none"> <li>➤ <b>2020</b>- Published on time. Published in August 2020- <a href="https://mof.gov.sl/wp-content/uploads/2020/08/Monthly-Fiscal-Report-July-2020.pdf">https://mof.gov.sl/wp-content/uploads/2020/08/Monthly-Fiscal-Report-July-2020.pdf</a></li> <li>➤ <b>2021</b>-</li> </ul>
August						<ul style="list-style-type: none"> <li>➤ Published on time in September 2021. <a href="#">Fiscal-Report-for-August-2021.pdf (mof.gov.sl)</a></li> </ul>
September						<ul style="list-style-type: none"> <li>➤ Published on time in October 2021 <a href="#">Fiscal-Reports-2021-September.xls (live.com)</a></li> </ul>
October						<ul style="list-style-type: none"> <li>➤ Published ontime in November <a href="https://mof.gov.sl/documents/fiscal-reports-for-october-2021/">https://mof.gov.sl/documents/fiscal-reports-for-october-2021/</a></li> </ul>

Document to be published	Section in the Act/Regulation	When is it due?	Responsible Entity	Status (documents that are supposed to be published in 2020 and 2021)		Comment
				2020 FY	2021 FY	
<b>4. Quarterly statement of the Consolidated Fund</b>	Section 66(2)(3) of the Act and section 218(2) of the regulations	Within <b>2 months after the end of each quarter-</b> Publish date should be in May	Accountant-General			
Quarter 1						<ul style="list-style-type: none"> <li>➤ <b>2020-</b> Published late. Published in October 2020. <a href="https://mof.gov.sl/wp-content/uploads/2020/10/Quarterly-Statement-of-Fiscal-Performance-Q1-2020.pdf">https://mof.gov.sl/wp-content/uploads/2020/10/Quarterly-Statement-of-Fiscal-Performance-Q1-2020.pdf</a></li> <li>➤ <b>2021-</b> Published Late. Published in June 2021- <a href="https://mof.gov.sl/wp-content/uploads/2021/06/1.-Quarter-1-Fiscal-Reports-2021.pdf">https://mof.gov.sl/wp-content/uploads/2021/06/1.-Quarter-1-Fiscal-Reports-2021.pdf</a></li> </ul>
Quarter 2						<ul style="list-style-type: none"> <li>➤ <b>2020-</b> Published late. Published in October 2020- <a href="https://mof.gov.sl/wp-content/uploads/2020/10/Quarterly-Statement-of-Fiscal-Performance-Q2-2020.pdf">https://mof.gov.sl/wp-content/uploads/2020/10/Quarterly-Statement-of-Fiscal-Performance-Q2-2020.pdf</a></li> <li>➤ <b>2021-</b> Published late <a href="https://mof.gov.sl/wp-content/uploads/2021/09/Fiscal-Report-2nd-Quarter-2021.pdf">https://mof.gov.sl/wp-content/uploads/2021/09/Fiscal-Report-2nd-Quarter-2021.pdf</a></li> </ul>



Document to be published	Section in the Act/Regulation	When is it due?	Responsible Entity	Status (documents that are supposed to be published in 2020 and 2021)		Comment
				2020 FY	2021 FY	
Quater 3						<ul style="list-style-type: none"> <li>➤ <b>2020 published on time</b> <a href="https://mof.gov.sl/documents/quarterly-fiscal-report-2020/">https://mof.gov.sl/documents/quarterly-fiscal-report-2020/</a></li> <li>➤ <b>2021 published on time</b> <a href="https://mof.gov.sl/wp-content/uploads/2021/11/1.-Quarter-2-Fiscal-Reports-2021-write-up-1-signed.pdf">https://mof.gov.sl/wp-content/uploads/2021/11/1.-Quarter-2-Fiscal-Reports-2021-write-up-1-signed.pdf</a></li> </ul>
<b>5. Annual financial statements of the central government</b>	Section 89 of the Act and section 220 of the Regulations	April	Ministry of Finance			<ul style="list-style-type: none"> <li>➤ <b>2020-</b> Published on time. Published in April 2021 <a href="https://mof.gov.sl/wp-content/uploads/2021/04/Annual-Accunts-2020-Unaudited.pdf">https://mof.gov.sl/wp-content/uploads/2021/04/Annual-Accunts-2020-Unaudited.pdf</a></li> <li>➤ <b>2021-</b> Time for publication not yet reached</li> </ul>
<b>6. Auditor General's report</b>	Section 95(1) of the Act	Within twelve months after the end of a financial year	Auditor General			<ul style="list-style-type: none"> <li>➤ <b>2020</b> – Time for publication not yet reached</li> <li>➤ <b>2021</b>– Time for publication not yet reached</li> </ul>

Document to be published	Section in the Act/Regulation	When is it due?	Responsible Entity	Status (documents that are supposed to be published in 2020 and 2021)		Comment
				2020 FY	2021 FY	
<b>7. Fiscal information of local councils (annual budget documents; the supplementary budget; the local development plan; the annual financial statements; and any other documents as may be prescribed by the Ministry)</b>	Section 86(1) of the Act and section 243 (1) of the Regulations	Date not specified in the 2016 PFM Act and regulation	Accountant-General/Local Government Finance Department			<p><b>2020-</b> Not Published  <b>2021-</b> Published in January 2021- <a href="https://mof.gov.sl/wp-content/uploads/2021/06/Gazette-Grant-Distribution-Formula_FY-2021_Final.pdf">https://mof.gov.sl/wp-content/uploads/2021/06/Gazette-Grant-Distribution-Formula_FY-2021_Final.pdf</a></p> <p><b>Recommended:</b> Immediately after respective due dates -</p> <p>Annual budget shall be approved no later than end Nov 2021 (for 2022 budget)</p> <p>Development Plan: On the submission /together with the approved budget</p> <p>Annual financial statements: by end Sep 2021</p>
<b>8. Annual reports of public enterprises (by vote controllers)-</b>	Section 117(3) of the Act	Date not specified in the 2016 PFM Act and regulation	Ministerial Office			<p><b>Recommended: Immediately</b> after the receipt of the report.</p> <p>Submission of report to the Minister – <b>by end June 2021</b></p>

Document to be published	Section in the Act/Regulation	When is it due?	Responsible Entity	Status (documents that are supposed to be published in 2020 and 2021)		Comment
				2020 FY	2021 FY	
<b>9. Semi-annual report on Extractive Industries Revenues</b>	Section 190 of the regulations	<b>1 month</b> after the end of every June and December	Ministerial office			



## About Budget Advocacy Network

Budget Advocacy Network (BAN), established in 2006, is a Network of Civil Society Organisations in Sierra Leone committed to work on budgets and budget policies to enhance policy making and implementation for sustainable and equitable development. BAN is composed of local and international organizations such as the Campaign for Good Governance (CGG), Network Movement for Justice and Development. (NMJD), Western Area Budget Education Network (WABEAN), Action Aid Sierra Leone (AASL), Search for Common Ground (SFCG), Christian Aid (CA) and Transparency International (TISL).

