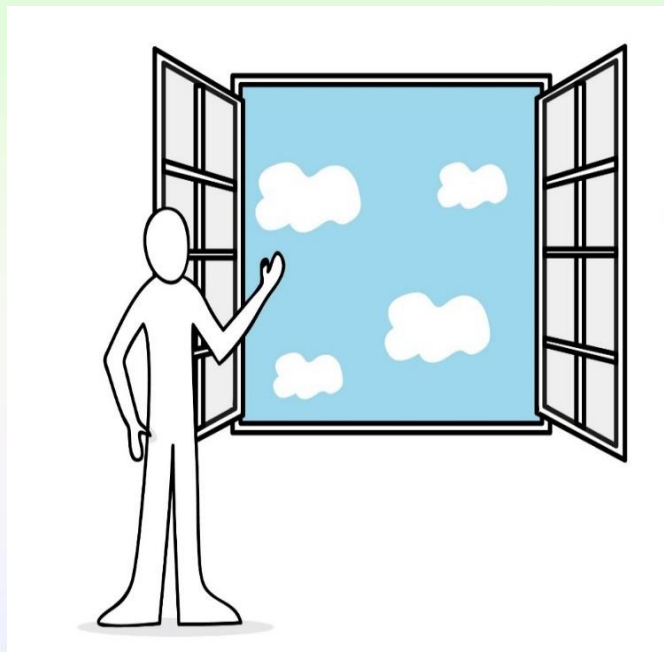

SCORECARD ON SELECTED MANDATORY INFORMATION DISCLOSURE AS PER THE 2016 PUBLIC FINANCIAL MANAGEMENT ACT AND ITS 2018 REGULATIONS

“TRANSPARENCY IS
KEY TO BUILDING
TRUST BETWEEN
THE GOVERNMENT
AND CITIZENS”



2020,2021 and Half year 2022

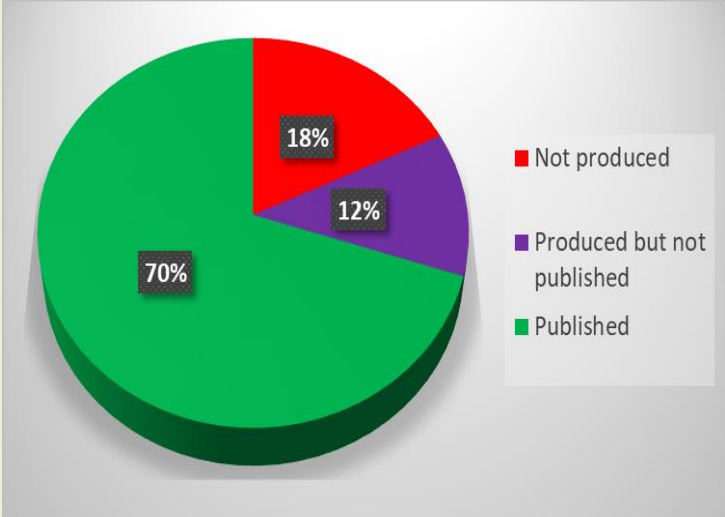
**Budget Advocacy Network (BAN) under the Irish Aid Programme Grant
(IAPG) Project with support from Christian Aid Sierra Leone**



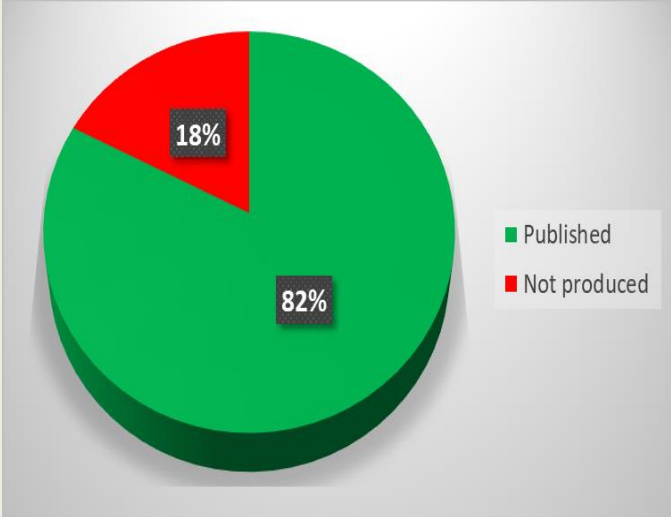
August 2022

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

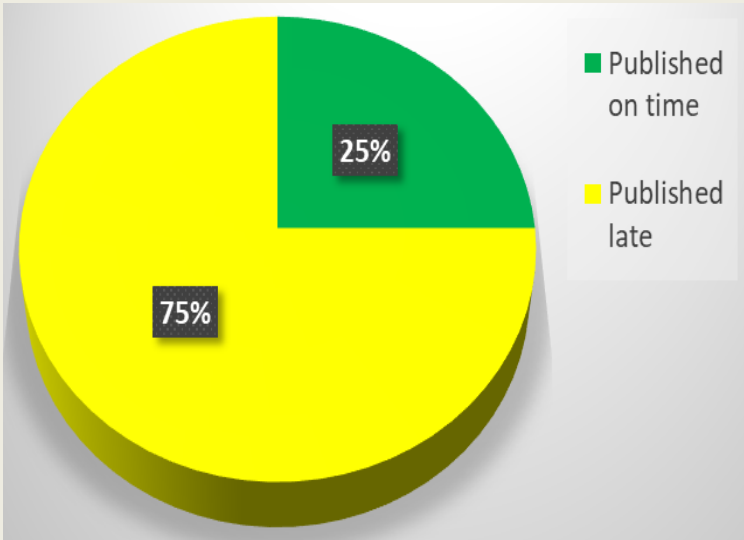
NOVEMBER 2021



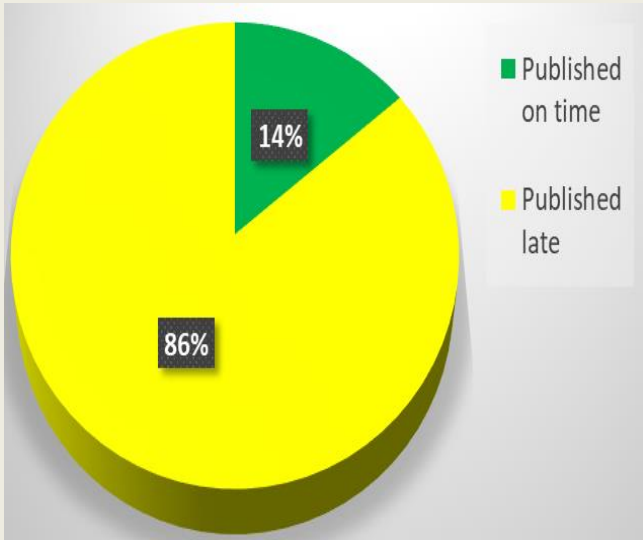
AUGUST 2022



1st Half of 2021



1st Half of 2022



The Monthly Fiscal Statement of the consolidated funds, were largely, the fiscal documents published late in the first half of 2022. According to the Accountant General’s Department, reasons for publishing late were due to ongoing reforms during this period, which includes:

- Upgrading of the Integrated Financial Management System (IFMIS) to a web-based version
- Configuring the systems for the redenomination of the Leones and
- Reviewing of the chart of accounts from 27 to 33 digits

The 2016 Public Financial Management (PFM) Act 2016 and its accompanying PFM Regulations 2018, requires Ministries, Departments, and Agencies (MDAs) to report fiscal information to the public in a timely manner. This could be accomplished by compiling, approving, and uploading fiscal reports in Microsoft Excel or PDF format in appropriate government websites. This will improve accountability and openness in the governance cycle, thereby putting the country in a better position to be evaluated in those categories in comparison to the rest of the globe.

In this light, Budget Advocacy Network (BAN), under the Irish Aid Programme Grant (IAPGII) Project, has been conducting regular and constant follow-ups with the relevant government offices in order to gauge their levels of compliance to the PFM provisions and regulations. BAN's primary responsibility is to evaluate the degree to which the government and other relevant institutions are adhering to these requirements. As a result, we analysed the dates of publication in accordance with the PFM Act of 2016, and the findings are presented in this scorecard. The first aspect of this scorecard looks at fiscal documents that are produced and published on time; fiscal documents that are produced but not published; and documents that are not produced at all. The second part of this investigation focused on determining whether or not there were any financial documents or information produced but were not published on time. Since we did our last release in November 2021, we have seen some improvement in the total number of documents that have been published. The number of documents that were produced and published increased from 70% in November 2021 to 82% in August 2022. This advancement can be credited to the fact that respective institutions have kept documents they previously published intact and have also published a new document. This new document is the Annual reports of public enterprises, and despite the fact that it is a backlog report from 2014 to 2018, it examines both their performance and the operations of the TSA. Despite this, it is an excellent effort to make more PFM information available to the public.

The scorecard has the purpose of serving as a reminder to officials in the government of their duty to comply with the laws at all times in order to be able to enhance the scores that Sierra Leone received in the Open Budget Survey (OBS) moving forward.

In addition to the disclosure of information that is required to be done in accordance with the PFM legislation and its regulations, the Ministry of Finance has voluntarily disclosed the following information in the year 2022:

Name of document	Website link
High level budget execution report for 2021	https://mof.gov.sl/wp-content/uploads/2022/06/FY2021-24-MTEF-Budget-Profile_310322_R.pdf
High level of budget execution report quarter one of 2022	https://mof.gov.sl/wp-content/uploads/2022/06/FY2022-24-MTEF-Budget-Profile.pdf
Footnote to Budget Execution for FY2021 and Q1, 2022	https://mof.gov.sl/wp-content/uploads/2022/06/Footnote-to-Budget-Execution-for-FY2021-and-Q1-2022.pdf
Detail expenditure estimate report for 2022	https://mof.gov.sl/wp-content/uploads/2021/12/FY2022-Detailed-Budget-Estimates-Report.pdf
Summary of expenditure estimate report for 2022	https://mof.gov.sl/wp-content/uploads/2021/12/FY2022-Summary-Budget-Estimates-Report.pdf

Sierra Leone. Comprehensive Verified Stock of Domestic Arrears in Leones Pre-April 2018 to End-March 2022	https://mof.gov.sl/wp-content/uploads/2022/06/SLE_MOF-Verified-Arrears-for-publication-14.06.2022.pdf
NaCOVERC Unaudited Accounts for the FY2022	https://mof.gov.sl/wp-content/uploads/2022/06/NacovercUnauditedFinancials2022q1.pdf
Fiscal Performance of State Owned Enterprises & Treasury Single Account (TSA) Agencies (2014 - 2018)	https://drive.google.com/file/d/1s3I7U07G0B8-GVcQmxl8PH2nNGG_JQJf/view
MFPD-MOF: Economic Bulletin, First Half of FY 2021	https://mof.gov.sl/wp-content/uploads/2022/03/FIRST-HALF-OF-FINANCIAL-YEAR-2021.pdf
GOSL/MOF: Public Financial Management Reform Annual Report 2021	https://mof.gov.sl/wp-content/uploads/2022/05/PFM-Annual-Report-2021-Final.pdf

RECOMMENDATIONS

- **Publish the budget call circular and the budget discussion timetable online.** This will provide citizens with information on what the next budget priority is and prepare to participate in the budget discussion process.
- **Date for tabling the budget in Parliament should be reviewed-** This should be done during the reviewing of the 2016 PFM Act to match with international best practices, which is two months before the end of the year. This will also help by improving the country's Open Budget Survey report.
- **The Accountant General should improve on the timely publication of fiscal documents.** The monthly and quarterly Statement of the consolidated fund statements are published late. This goes contrary to the dictates of the PFM Act and its regulations.
- **MOF's webmaster should be consistent at uploading certain contents in the website.** For instance, there is a page for citizens' budget but not all the citizens' budget produced have been uploaded in the page.

**SELECTED MANDATORY PFM INFORMATION DISCLOSURE
2020/2021 AND HALH YEAR 2022**

Key

	Published
	Produced but not published
	Not produced

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 AND FIRST HALF OF 2022 FISCAL YEAR

Key

	Published on time
	Published late
	Not published/Not published yet
	Date for publication not yet reached
	Date for publication not stated in the 2016 PFM Act and regulations but was published

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)			Status Jan-June 2022	Comment
				2020 FY	2021 FY	2022		
1. Fiscal Strategy Statement	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 Division					<ul style="list-style-type: none"> ➤ 2020- Published late. Published in November 2020. https://mof.gov.sl/documents/fiscal-strategy-statement-2020-2022-2/ ➤ 2021 FSS published late. Published in July 2021. https://mof.gov.sl/documents/fiscal-strategy-statement-2020-2022-2/ ➤ 2022 FSS – Published late. Published in November 2022. Fiscal Strategy Statement (FSS) for FY 2022-2024 - (mof.gov.sl)

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)		Status Jan-June 2022	Comment
				2020 FY	2021 FY		
2. State Budget proposal	Section 33 of the PFM Act	Initially 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"> ➤ 2020 -Published on time. Published first week November 2019 https://mof.gov.sl/documents/government-budget-and-statement-of-economic-and-financial-policies-for-2020/ ➤ 2021 Budget:https://mof.gov.sl/wp-content/uploads/2020/11/Budget-Speech-and-Profile_2021.pdf ➤ 2022 Budget: Published 5 weeks 2days before the end of the year https://mof.gov.sl/wp-content/uploads/2021/12/Budget-Speech_FY20221.pdf
3. Monthly Statement of the consolidated fund	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"> ➤ 2020-Published late. Published in May 2020 https://mof.gov.sl/wp-content/uploads/2020/05/Jan-2020-Fiscal-Report.pdf ➤ 2021-Published late. Published in April 2021 https://drive.google.com/file/d/1wa6Z9vM_2JtyLqAnDbbUKA43jV82e7il/view?usp=sharing 2022- Published late. Published in June 2022.

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)		Status Jan-June 2022	Comment
				2020 FY	2021 FY		
February		Publish date should be in March					<ul style="list-style-type: none"> ➤ 2020- Published late. Published in June 2020- https://mof.gov.sl/wp-content/uploads/2020/06/Fiscal-Reports-February-2020.xls ➤ 2021-Published late. Published in May 2021- https://drive.google.com/file/d/11AkzdA9i0VDOz0IdXUx7pdLVU9tJQp2h/view ➤ 2022- Published late. Published in July 2022 - https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fmof.gov.sl%2Fwp-content%2Fuploads%2F2022%2F07%2F2.-Fiscal-Reports-2022-FEBRUARY.xls&wdOrigin=BROWSELINK
March		Publish date should be in April					<ul style="list-style-type: none"> ➤ 2020-Published late. Published in June 2020- https://mof.gov.sl/wp-content/uploads/2020/06/Fiscal-Statement - March.pdf ➤ 2021- Published late. Published in May 2021- https://mof.gov.sl/wp-

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)		Status Jan-June 2022	Comment
				2020 FY	2021 FY		
							content/uploads/2021/05/Fiscal-Report-March-2021.pdf ➤ 2022- Published late. Published in July- https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fmof.gov.sl%2Fwp-content%2Fuploads%2F2022%2F07%2F3.-Fiscal-Reports-2022-MARCH.xls&wdOrigin=BROWSELINK
April		Publish date should be in May					➤ 2020- Published late. Published in June 2020- https://mof.gov.sl/wp-content/uploads/2020/06/Fiscal-Statement - April.pdf ➤ 2021- Published late. Published in June 2021- https://mof.gov.sl/wp-content/uploads/2021/06/Monthly-publication-April0001.pdf ➤ 2022- Published late. Published in July 2022 https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fmof.gov.sl%2Fwp-content%2Fuploads%2F2022%2F07%2F4.-Fiscal-Reports-2022-April.xls&wdOrigin=BROWSELINK

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)		Status Jan-June 2022	Comment
				2020 FY	2021 FY		
May		Publish date should be in June					<ul style="list-style-type: none"> ➤ 2020- Published late. Published in July 2020- https://mof.gov.sl/wp-content/uploads/2020/07/Fiscal-Statement_May-2020.pdf ➤ 2021:Published on time. Published in June 2021- https://mof.gov.sl/wp-content/uploads/2021/06/Monthly-Fiscal-Report-May-2021.pdf ➤ 2022- Published late- Published in July 2022. https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fmof.gov.sl%2Fwp-content%2Fuploads%2F2022%2F07%2F5.-Fiscal-Reports-2022-May.xls&wdOrigin=BROWSELINK
June		Publish date should be in July					<ul style="list-style-type: none"> ➤ 2020-Published late. Published in August 2020- https://mof.gov.sl/wp-content/uploads/2020/08/Monthly-Fiscal-Report-June-2020.pdf

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)		Status Jan-June 2022	Comment
				2020 FY	2021 FY		
							<ul style="list-style-type: none"> ➤ 2021-Published on time. Published in July 2021- https://mof.gov.sl/wp-content/uploads/2021/07/Fiscal-Report-June-2021.pdf ➤ 2022- Published late. Published in August 2022. https://view.officeapps.live.com/op/view.aspx?src=https%3a%2F%2Fmof.gov.sl%2Fwp-content%2Fuploads%2F2022%2F08%2Ffiscal-Reports-2022-June.xls&wdOrigin=BROWSELINK
July		Publish date should be in August					<ul style="list-style-type: none"> ➤ 2020- Published on time. Published in August 2020- https://mof.gov.sl/wp-content/uploads/2020/08/Monthly-Fiscal-Report-July-2020.pdf ➤ 2021- Published late. Published in September 2021- https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fmof.gov.sl%2Fwp-content%2Fuploads%2F2021%2F09%2FFiscal-Reports-2021-July.xls&wdOrigin=BROWSELINK ➤ 2022- It should be published latest by the end of August 2022

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)		Status Jan-June 2022	Comment
				2020 FY	2021 FY		
August							➤ Published on time in September 2021. Fiscal-Report-for-August-2021.pdf (mof.gov.sl)
September							➤ Published on time in October 2021 Fiscal-Reports-2021-September.xls (live.com)
October							➤ Published ontime in November https://mof.gov.sl/documents/fiscal-reports-for-october-2021/
4. Quarterly statement of the Consolidated Fund	Section 66(2)(3) of the Act and section 218(2) of the regulations	Within 2 months after the end of each quarter- Publish date should be in May	Accountant-General				
Quarter 1							<ul style="list-style-type: none"> ➤ 2020- Published late. Published in October 2020. https://mof.gov.sl/wp-content/uploads/2020/10/Quarterly-Statement-of-Fiscal-Performance-Q1-2020.pdf ➤ 2021- Published Late. Published in June 2021- https://mof.gov.sl/wp-content/uploads/2021/06/1.-Quarter-1-Fiscal-Reports-2021.pdf ➤ 2022- Published on time- Published in May 2022. https://mof.gov.sl/wp-content/uploads/2022/05/1.-Quarter-1-Fiscal-Reports-2022-write-up-2.pdf
Quarter 2							➤ 2020- Published late. Published in October 2020- https://mof.gov.sl/wp-content/uploads/2020/10/Quarterly-Statement-of-Fiscal-Performance-Q1-2020.pdf

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)		Status Jan-June 2022	Comment
				2020 FY	2021 FY		
							content/uploads/2020/10/Quarterly-Statement-of-Fiscal-Performance-Q2-2020.pdf ➤ 2021- Published late. Publish in September 2021 https://mof.gov.sl/wp-content/uploads/2021/09/Fiscal-Report-2nd-Quarter-2021.pdf
Quarter 3							➤ 2020 published on time https://mof.gov.sl/documents/quarterly-fiscal-report-2020/ ➤ 2021 published on time https://mof.gov.sl/wp-content/uploads/2021/11/1.-Quarter-2-Fiscal-Reports-2021-write-up-1-signed.pdf
Quarter 4							➤ 2020- Published in February 2021- https://mof.gov.sl/wp-content/uploads/2021/02/2020-Quarterly-Fiscal-Report-Quarter-3.pdf ➤ 2021- Published on time. Published in February 2022. https://mof.gov.sl/wp-content/uploads/2022/02/1.-Quarter-4-Fiscal-Reports-2021-write-up-1.pdf

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)		Status Jan-June 2022	Comment
				2020 FY	2021 FY		
5. Annual financial statements of the central government	Section 89 of the Act and section 220 of the Regulations	April	Ministry of Finance				<ul style="list-style-type: none"> ➤ 2020- Published on time. Published in April 2021 https://mof.gov.sl/wp-content/uploads/2021/04/Annual-Accunts-2020-Unaudited.pdf ➤ 2021-Published on time. Published in April 2022. https://mof.gov.sl/documents/annual-general-purpose-financial-statements-2021/ ➤ 2022- Time for publication not yet reached
6. Auditor General's report	Section 95(1) of the Act	Within twelve months after the end of a financial year	Auditor General				<ul style="list-style-type: none"> ➤ 2020 – Published on time. Published in December 2021 ➤ 2021– Time for publication not yet reached ➤ 2022- Time for publication not yet reached

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)		Status Jan-June 2022	Comment
				2020 FY	2021 FY		
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)	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>2020- Not Published 2021- Published in January 2021- https://mof.gov.sl/wp-content/uploads/2021/06/Gazette-Grant-Distribution-Formula_FY-2021_Final.pdf</p> <p>Recommended: Immediately after respective due dates -</p> <p>Annual budget shall be approved not later than end of Nov 2021 (for 2022 budget)</p> <p>Development Plan: On the submission /together with the approved budget</p> <p>Annual financial statements: by end of Sep 2021</p>
8. Annual reports of public enterprises (by vote controllers)-	Section 117(3) of the Act	Date not specified in the 2016 PFM Act and regulation	Ministerial Office				<p>Recommended: Immediately after the receipt of the report.</p> <p>Submission of report to the Minister – by end of June 2021</p>
9. Semi-annual report on Extractive Industries	Section 190 of the regulations	1 month after the end of every June and December	Ministerial office				Not Published

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)		Status Jan-June 2022	Comment
				2020 FY	2021 FY		
Revenues							
Register of the general government and public enterprises	Section 2(2) - The updated register of the general government and public enterprises referred to in subsection (1) shall be publicly disclosed in the website of the Ministry.	No date for publication stipulated	Accountant General				Published in August 2022. https://mof.gov.sl/wp-content/uploads/2022/08/NOTICE.pdf

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).

