



26th March 2024

Press Release:

Call for the Submission of Financial Statement 2023

In line with Section 119 subsection (2) of the Sierra Leone 1991 Constitution that mandated the Auditor-General to audit all MDAs, institutions, local government, and public enterprises that received funds from the consolidated fund either partially or in full. Section 11 (g) of the Audit Service (Amendment) Act 2023 reinforces the Auditor-General mandate of receiving the annual financial statements for the previous financial year submitted by the vote controllers of the following entities in accordance with subsection (1) of section 86 of the Public Financial Management Act, 2016 (Act No. 13 of 2016). Which specifies within three months (March 31st every year) after the accounts of a financial year are closed at the end of a complementary period mentioned in section 44, that the voting controller of every entity in subsection (3) of section 86 shall submit to the Auditor-General annual financial statements of the entity for the financial year.

In recognition of the letter sent dated 14th March 2024 to some of the authorities identified in the Public Financial Management Act 2016 Part II – Institutional Responsibilities in Budget Systems to perform their responsibility concerning the Adherence to the Submission of Financial Statements and the Auditor-General Report Recommendations.

Network AID believes with accountability and implementation of the Public Financial Management Act 2016 and the Audit Service (Amendment) Act 2023 and the Audit Service (Amendment) Act 2023 provisions the reckless cash loss, receipts, and supporting documents unavailability and the negligence of the head of the budgetary agency and the vote controller and the internal audit committee/auditor and the procurement committee/procurement person will be terminated.

Network AID calls on all budgetary agencies to adhere to section 86 (1) of the Public Financial Management Act 2016 by submitting their financial statement 2023 to the Auditor General on or before the 31st March 2024.

Network AID wants to draw the attention of the Accountant General, the Minister of Finance, and the Auditor-General to the provision requiring the opening of the Transformational Development Fund and its management.

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