

International Budget Partnership
OPEN BUDGET QUESTIONNAIRE
Liberia, September 2009

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International Budget Partnership OPEN BUDGET QUESTIONNAIRE

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Section One: The Availability of Budget Documents

Table 1. Budget Year of Documents Used in Completing the Questionnaire

Budget Documents Used in Completing the Questionnaire	
	Budget Year Used
Pre-Budget Statement	Not Available
Budget Summary	Not Available
Executive's Budget Proposal	FY 2009/2010
Supporting Budget Documents	FY 2009/2010
Citizens Budget	Not Available
Enacted Budget	Not Available
In-Year Reports	FY 2008/2009
Mid-Year Report	FY 2008/2009
Year-End Report	FY 2007/2008
Audit Report	FY 2007/2008

Table 2. Key Budget Documents Used: Full Titles and Internet Links

Budget Document	Full Title, Date, and Internet Link
Pre-Budget Statement	Produced but not available to the public
Budget Summary	Produced but not available to the Public
Executive’s Budget Proposal	Draft National Budget for Fiscal Year July 1 2009-June 30 2010; released May 12, 2009; http://www.mof.gov.lr/doc/FY20092010%20DRAFT%20BUDGET.pdf
Budget Document One in Support of the Executive’s Budget Proposal	President Budget Message 2009/2010; released May 15, 2009 http://www.mof.gov.lr/doc/FY20092010%20DRAFT%20BUDGET.pdf
Budget Document Two in Support of the Executive’s Budget Proposal	FY 09/10 Detailed Projected Disbursements by Type and Partner; www.mofliberia.org/Detailed%20Project%20Disbursements%20by%20Type%20and%20Partner%20for%20FY%200910%20Budget%20FINAL%20for%20web.pdf ; May 2009 As of April 2010 the Ministry of Finance no longer uses the domain www.mofliberia.org , and the link provided by the researcher no longer exist since the new website does not have a new link to the cited report.
Budget Document Three in Support of the Executive’s Budget Proposal	Detailed Projected Disbursement by Pillar for FY 09/10; budget (http://www.mofliberia.org/Detailed%20Projected%20Disbursement%20by%20Pillar%20for%20FY%200910%20budget%20FINAL%20for%20web.pdf); May 2009 As of April 2010 The Ministry of Finance no longer uses the domain www.mofliberia.org , and the link provided by the researcher no longer exist since the new website does not have a new link to cited report.
Citizens Budget	Not Produced
Enacted Budget	Produced but Not Available
In-Year Reports	http://mof.gov.lr/doc/PUBLISHED%20FISCAL%20OUTTURNS%20FOR%20QUARTER%20ONE-FY200910-FINAL.pdf
Mid-Year Review	http://mof.gov.lr/doc/FY2008-09%20MIDYEAR%20REVIEW.pdf

Year-End Report	Fiscal Outturn Report 2007/2008; www.mofliberia.org http://www.mofliberia.org/fiscalreports.htm www.mof.gov.lr : http://www.mof.gov.lr/doc/PUBLISHED%20FISCAL%20OUTTURNS%20FOR%20FISCAL%20YEAR%202008-09.pdf
Audit Report	AG's Final Report On The Fiscal Accounts Of The Government Of Liberia (Expenditure) For The Fiscal Year Ended 2007/2008; http://www.gacliberia.com/documents/ag_final_report_transaction_expenditure%20_2007_2008.pdf
Other Documents	Poverty Reduction Strategy (PRS) on http://www.emansion.gov.lr/content.php?sub=Final%20PRS&related=PRS ; www.liftliberia.org ; June 2008 National Population Census, http://www.lisgis.org/Docs/NPHC%202008%20Report%20-%20Final.pdf ; Fact Sheet on Key Economic Indicators, http://www.cbl.org.lr/doc/major/fsapril09.pdf ; Domestic and External Debt profile as of June and September 2009 respectively http://mof.gov.lr/content.php?sub=74&related=22&res=74&third=74 ; Public financial Management Act of 2009, www.liftliberia.gov.lr/doc/PFM Law- Final Senate Version September 3 2009.pdf
Relevant Ministries & Departments	Ministry of Finance, www.mofliberia.org ; General Auditing Commission, www.gacliberia.com ; Ministry of Planning and Economic Affairs, www.moepa.gov.lr ; Central Bank of Liberia, www.cbl.gov.lr ; Philanthropy Secretariat, www.supportliberia.com The new domain is www.mof.gov.lr

Table 3. Distribution of Documents Related to the Executive’s Budget Proposal

DISTRIBUTION OF BUDGET DOCUMENTS						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public	Yes		Yes			
C. Produced and available to the public, but only on request						
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes		Yes	Yes	
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>						
	Pre-budget	Executive’s Budget Proposal				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Supporting Document 2	
1. The release date is known at least one month in advance	NA	No	NA	No	No	NA
2. Advance notification of release is sent to users, media	NA	No	NA	No	No	NA
3. Released to public same day as official release to media	NA	Yes	NA	Yes	Yes	NA
4. Available on the Internet free of charge	NA	Yes	NA	Yes	Yes	NA
5. Free print copies available, limited distribution	NA	Yes	NA	Yes	Yes	NA
6. Free print copies available, mass distribution	NA	No	NA	No	No	NA
7. Readily available outside capital and/or big cities ⁺	NA	No	NA	No	No	NA
8. Written in more than one language	NA	NA	NA	NA	NA	NA
9. News conference is held to discuss release	NA	Yes	NA	Yes	Yes	NA

*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

⁺Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Table 4. Distribution of the Enacted Budget and Other Reports

DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					
B. Produced for internal purposes, but not available to the public	Yes				
C. Produced and available to the public, but only on request					
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)		Yes	Yes	Yes	Yes
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them?</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit Report
1. The release date is known at least one month in advance	NA	No	No	No	No
2. Advance notification of release sent to users, media	NA	No	No	No	No
3. Released to public same day as official release to media	NA	No	No	No	Yes
4. Available on the Internet free of charge	NA	Yes	Yes	Yes	Yes
5. Free print copies available, limited distribution	NA	No	No	No	Yes
6. Free print copies available, mass distribution	NA	No	No	No	No
7. Readily available outside capital/big cities ⁺	NA	No	No	No	Yes
8. Written in more than one language	NA	NA	NA	NA	NA
9. News conference is held to discuss release	NA	No	No	No	Yes

⁺Mark "Yes" if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

Section Two: The Executive's Budget Proposal

Notes on abbreviations:

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

Note 1: The Open Budget Survey research process was carried out over a 12-month period and the final version of the Open Budget Questionnaires reflect decisions made after multiple rounds of discussions between Survey researchers, peer reviewers, and the International Budget Partnership (IBP) (in several countries these decisions also considered comments received from governments). When peer reviewers or governments agreed with the answers provided by researchers, they often provided no comment. Thus for many questions, the section in the questionnaire that should contain peer reviewer comments is left blank. However, if the government did not provide any comments to a question (because it did not dispute the answer), the section within the questionnaire that is meant to reflect government comments specifies the answer that the government agreed with (by default).

Since the IBP continued its discussions with the researchers even after receiving peer reviewer and government comments, for some questions these discussions resulted in a mutual decision to change the answers, even if the peer reviewers and governments agreed with the original answer provided by the researcher. Such changes may have happened as a result of:

1. A more consistent application of the Survey methodology;
2. New information identified by the researcher or by IBP that had a bearing on the answer for a particular question; or
3. Decisions made to ensure cross-country comparability of answers.

For more information on these changes for any question please write to info@internationalbudget.org.

The Executive's Budget Proposal	
Estimates for the Budget Year and Beyond	
<p>1. Does the executive's budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit. Expenditures are classified by administrative unit, but some small units are not shown separately. Expenditures are classified by administrative unit, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented. Not applicable/other (please comment). <p><u>Citation:</u> See page 2 of the Draft National Budget for Fiscal Year July 1, 2009-June 30, 2010</p> <p><u>Comment:</u> The budget is summarily presented by administrative units, and subsequently detailed throughout by administrative units as well. On page two, the Public Administrative Service Sector is presented.</p> <p><u>Peer Reviewer One Comment:</u> The budget is classified by general administrative units of key ministries and agencies. Administrative units are further broken down with allocations to sub-units in ministries and agencies. Appropriations under the Ministry of Internal Affairs to counties are exemplified for all encompassing administrative allocation of expenditure.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The budget is summarily presented by administrative units, and subsequently detailed and collated into a draft national budget.</p>	a

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by functional classification, and the categorization is compatible with international standards. b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by function. d. No expenditures classified by function are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See page 1a of the Draft National Budget July 1, 2009-June 30, 2010</p> <p><u>Comment:</u> The Liberian budget is divided into five major functional classifications: Public and Administrative Services; Rule of Law and Public Safety; Social and Community Services; Economic Services; General Claims.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification. d. No expenditures classified by economic classification are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See page 410 of the Draft National Budget July 1, 2009-June 30, 2010</p> <p><u>Comment:</u> For the soft copy this page number is Page 414</p> <p><u>Peer Reviewer One Comment:</u> The Citation should be changed. See page 1a of the Draft National Budget for Fiscal Year July 1, 2009 to June 30, 2010.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Expenditures in the budget are classified by economic classification. This is a categorization in line with the IMF’s cash base standards for a HIPC. That is, the Government operates a cash based budget.</p> <p><u>Researcher Response:</u> I chose my answer because economic sector information is provided from page 414 onwards. Economic classifications of expenditures are also provided for all agencies and programs even before this page.</p>	<p>a</p>
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<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ul style="list-style-type: none"> a. Program-level data are presented for all expenditures. b. Program-level data are presented for at least two-thirds of, but not all, expenditures. c. Program-level data are presented, but for less than two-thirds of expenditures. d. No program-level data are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See for an example Page 3 of the Draft National Budget July 1, 2009-June 30, 2010</p> <p><u>Comment:</u> Summary program level data for the national legislature is presented on this page.</p> <p><u>Peer Reviewer One Comment:</u> These pages show program codes that are linked to revenue and expenditure projections and allotments. Budget codes help users to locate programs.</p> <p>Other citations are pages 1 and 1a of the Draft National Budget for Fiscal Year July 1, 2009 to June 30, 2010.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> a. Yes, multi-year estimates of aggregate expenditure are presented. b. No, multi-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> See Page 2, Public and Administrative Services of the Draft National Budget July 31, 2009-June 30, 2010</p> <p><u>Comment:</u> Estimates are presented on a yearly basis using the previous year as a basis. In PDF Reader, this information is in page 6</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?
- Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).
 - Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.
 - Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.
 - No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.
 - Not applicable/other (please comment).

Citation:

Comment:

Estimates are not presented beyond the immediate up-coming budget year for all programs.

Peer Reviewer One Comment:

Peer Reviewer Two Comment: I agree with the above mentioned comment and ranking.

Government Comment: In line with the recent public financial management law, estimates are now presented beyond the immediate up-coming budget year starting with 11/12.

IBP Comment: Since the cutoff date for this Survey research is September 15, 2009 no development after this date can be taken into consideration to respond to this questionnaire.

d

<p>7. Does the executive’s budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ul style="list-style-type: none"> a. All sources of tax revenue are identified individually. b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually. c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually. d. No sources of tax revenue are identified individually. e. Not applicable/other (please comment). <p><u>Citation:</u> See Draft National Budget July 1, 2009-June 30, 2010; page 1: Revenue Projections.</p> <p><u>Comment:</u> Estimates are presented but the underlying assumptions are presented in an appendix.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The national budget identifies and indicates all revenue sources for the budget year.</p>	<p>a</p>
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8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?
- All sources of non-tax revenue are identified individually.
 - Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.
 - Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.
 - No sources of non-tax revenues are identified individually.
 - Not applicable/other (please comment).

Citation:

See Draft National Budget July 1, 2009-June 30, 2010; See page 1

Comment:

Non budgetary grants are presented in a separate schedule. But the underlying assumptions for each revenue line are not presented in appendices.

Peer Reviewer One Comment: A more appropriate response to this question would be "a."

The 2009/2010 budget identifies individual non-tax revenues. The Liberian government has not benefited from direct budgetary support since the inception of the civil conflict in 1990. During this period, grants were controlled by non government organizations, and funds were channeled through various non-governmental organizations. In addition, non-tax revenue from property income linked to concession contracts is highlighted in the budget by source. The Draft National Budget 2009 - 2010 page 1 shows revenue projections.

Peer Reviewer Two Comment: Since all sources of non-tax revenue are identified in the Budget 2009-2010, the score is "a".

Government Comment: All sources of non-tax revenue are listed as grants with the name of source stated in the draft budget (see FY 09/10).

Researcher Response: I chose my answer because there are several non tax revenues whose usage remains unaccounted for in the budget. For example, proceeds from government investments, liquidation of government assets, usage of government facilities such as the S. K. D Sports Complex whose rooms are rented at 800.00USD a day for meetings, sale of birth certificates, passports, marriage and death certificates, etc. If these are reflected in the bulk figures, then they are not fully disclosed, and the composition of the sum can be anyone's guess.

IBP Comment: IBP editors chose response "b" as per the researcher's response to the peer reviewers and the Government.

b

<p>9. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <p>a. Yes, multi-year estimates of aggregate revenue are presented. b. No, multi-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> No. Estimates are presented on a single year basis, using the current year as a base year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> With the newly enacted public financial management law, revenue projections will be presented for a multi-year period.</p> <p><u>IBP Comment:</u> Since the cutoff date for this Survey research is September 15, 2009 no development after this date can be taken into consideration to respond to this questionnaire.</p>	<p>b</p>
<p>10. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <p>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, multi-year estimates are presented, but only for some individual sources of revenue. d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> SEE FY 09/010</p>	<p>d</p>

<p>11. Does the executive’s budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ul style="list-style-type: none"> a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget). b. Yes, the data reflect the outstanding debt at the end of the budget year. c. Yes, the data reflect the outstanding debt at the start of the budget year. d. No, data on the outstanding debt are not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See Draft National Budget July 1, 2009-June 30, 2010, and the President’s Budget Message 2009/2010, page 22.</p> <p><u>Comment:</u> Only the amount that has been allocated for payment against debt is presented. The government’s overall debt portfolio is stated in the President’s Message to the National Legislature, and it is presented as an inherited external debt of 4.9 billion. Of this amount, 3 Billion has been cleared through various schemes, and the government expects the rest be waived when it reaches the HIPC decision point.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>C</p>
<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> a. Yes, interest payments on the debt are presented. b. No, interest payments on the debt are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Only the amount that has been allocated for payment against debt is presented. It is not clear whether the amount to be paid consists of interest payments or payment on the principle</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>

13. Does the executive's budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?

- a. Yes, extensive information related to the composition of government debt is presented.
- b. Yes, key additional information is presented, but some details are excluded.
- c. Yes, some additional information is presented, but it lacks important details.
- d. No, additional information related to the composition of government debt is not presented.
- e. Not applicable/other (please comment).

Citation:

Comment:

Detailed information was presented but later removed from the Ministry of Finance Website. This information is no longer available.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: Please see Note 1.

d

<p>14. Does the executive’s budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ul style="list-style-type: none"> a. Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly. b. Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded. c. Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details. d. No, information related to the macroeconomic forecast is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> President's Budget Message to the National Legislature 2009/2010, pages 2-13</p> <p><u>Comment:</u> For example, data related to unemployment is missing .</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>15. Does the executive’s budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of different macroeconomic assumptions on the budget is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no document that presents sensitivity analysis, e.g. the impact of inflation or increased taxes on the poor.</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>d</p>
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<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the impact of policy proposals on expenditures is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> President’s Budget Message to the National Legislature 2009/2010; pages 22-28</p> <p><u>Comment:</u> For example, there has been a shift in government expenditure priorities from recurrent expenditure to public expenditure, and this is expected to ease the situation with public infrastructure and services that have broken down.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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17. Does the executive's budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?

- a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on the impact of policy proposals on revenues is not presented.
- e. Not applicable/other (please comment).

Citation:

See President's Budget Message to the National Legislature 2009/2010; Pages 16-17 on Tax reduction

Comment:

The reduction of CET and personal income tax is presented as a loss of 14.0 Million in revenue to the government. However, the government sees it as a means of increasing disposable income.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: IBP editors chose response "b" since the information provided is not extensive.

b

Estimates for Years Prior to the Budget Year	
<p>18. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ol style="list-style-type: none"> All expenditures are classified by administrative unit for BY-1. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately. No expenditures classified by administrative unit are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> See Draft National Budget July 1, 2009-June 30, 2010 pages 13-15; or see pages 49-90 for the Ministry of Internal Affairs;</p> <p><u>Comment:</u> Estimates for prior years are presented for BY-1 for each administrative unit. This is disaggregated for program level expenditure as well. For example, pages 13-15 present the expenditure breakdown for the Ministry of State for Presidential Affairs.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>19. Does the executive's budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ol style="list-style-type: none"> All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards. Some, but not all, expenditures are classified by function for BY-1. No expenditures classified by function are presented for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> See Draft National Budget July 1, 2009-June 30, 2010. Page 1a;</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ul style="list-style-type: none"> a. All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards. b. All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards. c. Some, but not all, expenditures are classified by economic classification for BY-1. d. No expenditures classified by economic classification are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> See Draft National Budget July 1, 2009-June 30, 2010; Page 14</p> <p><u>Comment:</u> For example, economic classification data is provided for the Ministry of Internal Affairs, such as personnel, goods and services</p> <p><u>Peer Reviewer One Comment:</u> The citation for this question should reference the Draft National Budget for 2009-2010. The program expenditure of the National Legislature is presented on pages 3-4 with links to information about personnel, goods and services; transfers and subsidies and capital acquisition.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. Program-level expenditure data are presented for all expenditures for BY-1. b. Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1. c. Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1. d. No program-level expenditure data are presented for BY-1. e. Not applicable/other (please comment). <p><u>Citation:</u> See Draft National Budget July 1, 2009-June 30, 2010 pages 415, and 290</p> <p><u>Comment:</u> Please refer to the Presentation of Poverty Reduction Strategy Value Addition Program under the Ministry of Agriculture. Also refer to page 290 under Ministry of Education for the program “Curriculum Development.”</p> <p><u>Peer Reviewer One Comment:</u> The citation to this question should also reference the Draft National Budget for 2009-2010. The program expenditure of the National Legislature is presented on pages 3-4 with links to information about personnel, goods and services; transfers and subsidies and capital acquisition.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>22. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure. b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure. c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure. d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Telephone Interview with Anthony Myers, Budget Analyst, Bureau of the Budget, September 18, 2009; 1:18 P.M.</p> <p><u>Comment:</u> For BY-1 expenditure estimates, actual expenditures reflect between 9-10 months of expenditure</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose response “d” since there is no difference for 08 budget in 08 and 09 budget documents.</p>	<p>d</p>
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<p>23. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate expenditure are presented. b. No, such prior-year estimates of aggregate expenditure are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No. Liberia is still uses the BY-1 format of budget presentation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b
<p>24. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative). b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs. c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs. d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Details are not presented for BY-2. Liberia is still using the BY-1 format of budget presentation.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all expenditures are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Some actual data are presented only for BY-1, and not for BY-2 or BY-3</p> <p><u>Researcher Response to this Question was "e"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "e," which the IBP modified for consistency purposes. Actual data were presented for all fiscal years but their release is delayed.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	d
<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> a. Yes, prior-year data are always adjusted to be comparable to the budget year data. b. Yes, in most cases, prior-year data are adjusted to be comparable. c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist. d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See Draft National Budget July 1, 2009-June 30, 2010,</p> <p><u>Comment:</u> For an example, see page 1a</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All tax revenues are identified individually for BY-1. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually. No tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> See Draft National Budget July 1, 2009-June 30, 2010, page 1;</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The Ministry of Finance presents a detailed revenue forecast that is comparable with that of the preceding year. This is not presented in the draft but it is included in the micro fiscal outturn reports of the MOF for FY 09/10.</p>	a
<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> All non-tax revenues are identified individually for BY-1. Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually. Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually. No non-tax revenues are identified individually for BY-1. Not applicable/other (please comment). <p><u>Citation:</u> See Draft National Budget July 1, 2009-June 30, 2010; See page 1</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>29. In the executive’s budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> a. All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections. b. All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections. c. Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections. d. The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Only estimates are presented. Actual data is not presented.</p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “d.” The Draft National Budget 2009-2010 and supporting documents do not show actual data for revenue estimates.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
<p>30. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year estimates of aggregate revenue are presented. b. No, such prior-year estimates of aggregate revenue are not presented. c. Not applicable/other (please comment). <p><u>Citation:</u> See Draft Budget for Fiscal year July 1, 2009-June 30, 2010, see page 1;</p> <p><u>Comment:</u> Estimates are only presented for the year prior to the budget year.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>

<p>31. In the executive’s budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax). b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue. c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue. d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all. e. Not applicable/other (please comment). <p><u>Citation:</u> See Draft National Budget July 1, 2009-June 30, 2010; See page 1</p> <p><u>Comment:</u> Estimates are only provided for BY-1</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>32. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for all revenues are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Actual data are presented in the fiscal out turns but for only BY-1, not BY-2 or BY-3</p> <p><u>Researcher Response to this Question was “e”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “e,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>d</p>
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<p>33. Does the executive’s budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year. b. Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded. c. Yes, but only information on the level of debt is presented. d. No, information related to the government debt for BY-1 is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information is provided about the amount allocated to service debt, but the overall level of debt or debt portfolio is not presented.</p> <p><u>Peer Reviewer One Comment:</u> The Draft National Budget does not show government debt. It only shows allocations to service domestic and external debt. The President’s Budget Message mentions domestic and external obligations, but it does not refer to prior obligations.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>34. In the executive’s budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> a. Two years prior to the budget year (BY-2). b. Three years prior to the budget year (BY-3). c. Before BY-3. d. No actual data for government debt are presented in the budget or supporting budget documentation. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information is provided about the amount allocated in the budget to service debt, but the overall level of debt for the previous year or debt portfolio is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

Comprehensiveness	
<p>35. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on extra-budgetary funds is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There are no reports on extra-budgetary funds</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Extra budgetary funds are documented under the title “General Claims.” See preceding fiscal years’ budgets.</p> <p><u>IBP Comment:</u> This question refers to information regarding extra budgetary funds for the 2009-2010 fiscal year and not prior years.</p>	d

36. Does the executive's budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?

- a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on intergovernmental transfers is not presented.
- e. Not applicable/other (please comment).

Citation:

See Draft National Budget July 1, 2009-June 30, 2010;

Comment:

The budget shows the amount budgeted for county development and for meeting administrative costs of the county development projects. However, since these monies are not managed by the counties a framework for such transfers does not exist. County funds are managed by the Ministry of Internal Affairs at the national level.

b

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment: A more appropriate citation would be: Budget 2009-2010; Transfers to Counties available and the correct score is "b".

Government Comment: Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.

Researcher Response: I chose my answer because monies for the counties are managed by the Ministry of Internal Affairs. When the decentralization process is complete and a frame work exists for inter-governmental transfers, the counties would have full control of their funds and would in fact handle their own salary payment hopefully. However at present everything is centrally controlled.

IBP Comment: IBP editors chose response "b" because even though the decentralization process is not complete, intergovernmental transfers are still accounted for in the central government's budget.

<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on transfers to public corporations is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> See Draft National Budget July 1, 2009-June 30, 2010; See page 516-517;</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be “b.”</p> <p>The citation to this question should reference the Draft National Budget for 2009-2010. Because of the civil conflict many public corporations required funds from the central government to jumpstart their operations. The Liberia Electricity Corporation (LEC) and the Liberia Water and Sewer Corporation (LWSC) are examples of public corporations that received transfers. This information is presented in the General Claims section of the Draft Budget in page 523.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p> <p><u>Researcher Response:</u> I chose my answer because details concerning the usage of funds provided are not available.</p> <p><u>IBP Comment:</u> IBP editors chose response “c” since important details about transfers to public corporations should include explicitly the amount and purposes of these transfers as per the Open Budget Survey methodology.</p>	<p>C</p>
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<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates. b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on quasi-fiscal activities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information about such activities is hidden from the public, but it is safe to speculate that they are taking place because of the distortions that sometime occur in the budget.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value. b. Yes, information is presented, highlighting key information, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on financial assets is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Information regarding financial assets held in other countries is not provided. It is not clear whether the Government holds treasury bonds or other monetary instruments issued by other governments or trusts.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ol style="list-style-type: none"> Yes, extensive information on non-financial assets is presented, including a listing of the assets, and (where possible) an estimate of their market value. Yes, information is presented, highlighting key information, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on non-financial assets is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> No information is disclosed regarding non financial assets held by the government.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ol style="list-style-type: none"> Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on expenditure arrears is not presented. Not applicable/other (please comment). <p><u>Citation:</u> See Draft National Budget July 1, 2009-June 30, 2010 page 520</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes The budget provides information on expenditure arrears under the title "Outstanding commitments." See FY 09/10.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	C

42. Does the executive's budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?

- a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.
- b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.
- c. Yes, some information is presented, but it lacks important details.
- d. No, information on contingent liabilities is not presented.
- e. Not applicable/other (please comment).

Citation:

See Draft National Budget July 1, 2009-June 30, 2010 page 519. Also refer to the President's Budget Message

Comment:

See code 16 Transfers and Subsidies "Support to Liberian Businesses"
See President Budget message in relation to explanation of the 2,000,000 set aside for Liberian Businesses

d

Researcher Response to this Question was "d"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government presently operates a cash-based budget under the HIPC initiative so the government cannot borrow.

IBP Comment: IBP editors chose response "d" since the citation above refers to planned expenditures and not contingent liabilities.

<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ul style="list-style-type: none"> a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting key future liabilities, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on future liabilities is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft National Budget July 1, 2009-June 30, 2010. General Claims page 519.</p> <p><u>Comment:</u> Information is provided concerning contributions for previous government including pensions. There are no notes for other contributions, for example “payment contribution to UN, ECOWAS, and AU.”</p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose response “d” since the citation above refers to planned expenditures and not future liabilities.</p>	<p>d</p>
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44. Does the executive's budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?

- a. All sources of donor assistance are identified individually.
- b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.
- c. Less than two-thirds of sources of donor assistance are identified individually.
- d. No sources of donor assistance are identified individually.
- e. Not applicable/other (please comment).

Citation:

<http://www.mof.gov.lr/doc/Pooled%20fund%20detailed%20tables%20for%20FY%200910%20Budget%20FINAL%20for%20web.pdf>

Also see:

<http://www.mof.gov.lr/doc/Detailed%20Project%20Disbursements%20by%20Type%20and%20Partner%20for%20FY%200910%20Budget%20FINAL%20for%20web.pdf>

Comment:

Information is provided for pooled funds for health, education, and infrastructure

Researcher Response to this Question was "a"

Peer Reviewer One Comment: A more appropriate response to this question would be "b."

The Draft National Budget for 2009-2010 has an annex that covers aid flow projections for the fiscal year 2009-2010. Donor countries and multilateral institutions volunteer this data. The data may be incomplete because donor assistance from China, some philanthropic foundations and some UN agencies is not included.

Annex I of the Draft National Budget for 2009-2010 is an adequate citation. Also, of relevance to this question is this link:

<http://supportliberia.com/resources/documents/>

2009/10 Liberia Budget Aid Annex: Detailed Project Disbursements by Pillar;
2009/10 Liberia Budget Aid Annex: Pooled Fund Detailed Tables

Peer Reviewer Two Comment: A more appropriate response to this question is "b" based on the following citation: Budget 2009-2010, Revenue page 1

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

Researcher Response: I suggest the answer should be changed as suggested by Peer Reviewer One to "b."

IBP Comment: Based on a review of comments, IBP editors chose answer "b."

b

<p>45. Does the executive's budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ol style="list-style-type: none"> Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates. Yes, information is presented, highlighting key tax expenditures, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on tax expenditures is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The budget does not capture losses incurred by the government by granting tax holidays and credits, exemptions to NGOs and international organizations, and large concessions such as oil and mineral explorations. This is probably because the budget is prepared on a cash basis.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>46. Does the executive's budget or any supporting budget documentation identify all earmarked revenues?</p> <ol style="list-style-type: none"> All earmarked revenues are identified individually. At least two-thirds of, but not all, earmarked revenues are identified individually. Less than two-thirds of earmarked revenues are identified individually. No earmarked revenues are identified individually. Not applicable/other (please comment). <p><u>Citation:</u> See Draft National Budget July 1, 2009-June 30, 2010, page 1</p> <p><u>Comment:</u> 994, 426 has been earmarked for the Mittal Community Development for capital expenditure in Nimba, Bong, Bassa.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> a. One percent or less of expenditure is dedicated to secret items. b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items. c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items. d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> See Draft National Budget July 1, 2009-June 30, 2010;</p> <p><u>Comment:</u> More information is available under Ministry of State for Presidential Affairs, budget Code 1307-07. Expenditure of this type is found in most of the security related agencies.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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The Budget Narrative & Performance Monitoring	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on the link between the budget and the government’s stated policy goals is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> President Budget Message 2009/2010;</p> <p><u>Comment:</u> In the budget some details are given but they are limited.</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose response “c” because very limited information is presented.</p>	C

49. Does the executive's budget or any supporting budget documentation explain how the proposed budget is linked to government's stated policy goals for a multi-year period (for at least two years beyond the budget year)?
- a. Yes, extensive information on the link between the budget and the government's stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.
 - b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.
 - c. Yes, some information is presented, but it lacks important details.
 - d. No, information on the link between the budget and the government's stated policy goals over a multi-year period is not presented.
 - e. Not applicable/other (please comment).

Citation:

Comment:

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: Please see Note 1.

d

50. Does the executive's budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?
- a. Non-financial data are presented for all programs.
 - b. Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.
 - c. Non-financial data are presented for programs representing less than two-thirds of expenditure.
 - d. No non-financial data are presented.
 - e. Not applicable/other (please comment).

Citation:

See page 284 Draft National Budget 2009/2010.

Comment:

See program objectives for FY 2009/2010. Throughout this budget similar information is provided, but some of this information is not measurable.

C

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: Please see Note 1.

<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ul style="list-style-type: none"> a. The non-financial data are very useful for assessing program performance. b. The non-financial data are mostly useful for assessing program performance. c. The non-financial data are somewhat useful for assessing program performance. d. No non-financial data are provided or they are not useful for assessing program performance. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget July 1, 2009-June 30, 2010; see page 99</p> <p><u>Comment:</u> See program objectives for FY 2009/2010. Throughout this budget similar information is provided, but some of this information is not measurable.</p> <p><u>Peer Reviewer One Comment:</u> The Draft National Budget 2009-2010 should be cited. Page 287 shows allotment for the Ministry of Education (MoE) that provides a narrative on "significant changes" and "measurable program objectives: FY2009-10".</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p> <p><u>Researcher Response:</u> I chose my answer because the data provided is not sufficient for program evaluation; it does not provide disaggregated information, for instance, in what counties or towns their programs were carried out.</p>	<p>C</p>
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<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ul style="list-style-type: none"> a. Performance indicators are presented for all programs. b. Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures. c. Performance indicators are presented for programs representing less than two-thirds of expenditures. d. No performance indicators are presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> The Draft National Budget 2009-2010 should be cited. Page 287 shows allotment for the Ministry of Education (MoE) that provides a narrative on “significant changes” and “measurable program objectives: FY2009-10”. This is based on assessing the program effectiveness for MoE Instructional Services.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><u>Researcher Response:</u> I chose my answer because program indicators and program objectives are not the same thing. The information provides program objectives-not program indicators that would help to track progress.</p> <p><u>IBP Comment:</u> IBP editors chose answer “d” to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ul style="list-style-type: none"> a. All performance indicators are well designed. b. Most performance indicators are well designed. c. Some performance indicators are well designed, but most are not. d. No programs have performance indicators, or they are not well designed. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> See program objectives for FY 2009/2010. Throughout this budget similar information is provided, but some indicators are not measurable.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> The Draft National Budget 2009-2010 should be cited. Most allotments to spending units are based on performance indicators which are measurable program objectives.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.</p> <p><u>Researcher Response:</u> I chose my answer because of the same comments made about in question 52.</p> <p><u>IBP Comment:</u> IBP editors chose answer "d" to maintain the consistency of the assumptions used in selecting answers across the countries.</p>	<p>d</p>
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<p>54. Are performance indicators used in conjunction with performance targets presented in the executive’s budget or any supporting budget documentation?</p> <ul style="list-style-type: none"> a. All performance indicators are used in conjunction with performance targets. b. Most performance indicators are used in conjunction with performance targets. c. Some performance indicators are used in conjunction with performance targets, but most are not. d. No performance indicators are used in conjunction with performance targets. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Certainly not. This is the reason why the public is some time eerie about Government policy, because the links between spending and policies are blurred. For example, even though there is a policy to reduce poverty, the government has placed a 1.00 importation tax on the nation’s staple that is basically imported. An action to support this policy would have meant reduction in this tax, for example channeling the tax proceeds to agriculture.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “c,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>d</p>
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<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <p>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</p> <p>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</p> <p>c. Yes, some information is presented, but it lacks important details.</p> <p>d. No, information on policies intended to alleviate poverty is not presented.</p> <p>e. Not applicable/other (please comment).</p> <p><u>Citation:</u> The President's Message to the Legislature for 2009/2010</p> <p><u>Comment:</u> Examples include the reduction of individual income taxes, proposed synchronization of the Common Economic Tariff with other ECOWAS countries, and the Free and Compulsory Education Program. I chose my answer because the details provided are not as extensive as they should be. The President’s message sets the broad perspectives, but a more detailed picture should have been provided to show location, demographic statistics, target groups, baseline, etc.</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u> The Draft National Budget 2009-2010 should be cited. E.g. pages 396 - 408 refer to allocations in favor of government agencies that provide services to benefit people in impoverished communities.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>C</p>
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Additional Key Information for Budget Analysis & Monitoring	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive's budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources, including commercial projects involving the private sector?</p> <ul style="list-style-type: none"> a. Yes, extensive information on tax rates, fees, royalties and other revenues sources is presented, including both a narrative discussion and quantitative estimates. b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u> Draft Budget July 1, 2009-June 30, 2010</p> <p><u>Comment:</u> Revenue projections levels for different categories are presented on page 1 in the citation above, but the underlying rates for taxes are not presented in a schedule that is generally available to the public. Even if this schedule is remotely available to the public, information to access it is insufficient. Given the importance and significance of this information, this is not supposed to be the case.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none">a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.b. Yes, an analysis is presented, highlighting key aspects of the distribution, but some details are excluded.c. Yes, some analysis is presented, but it lacks important details.d. No analysis on the distribution of the tax burden is presented.e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The incidence of tax is not analyzed and presented. It may be done for internal purposes but it is not available to the public. There is no information about the tax base, in terms of the total number of tax payers based on tax identification numbers and the different kinds of taxes they are likely to pay.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
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<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> a. Yes, extensive information on conditions associated with IFI assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. b. Yes, information is presented, but some details are excluded. c. Yes, some information is presented, but it lacks important details. d. No, information on conditions associated with IFI assistance is not presented. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> Conditionalities associated with ODA's and Loans are not disclosed to the public in any budget documents.</p> <p><u>Researcher Response to this Question was "d"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "d," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>C</p>
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<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> Yes, extensive information on conditions associated with donor country assistance is presented, including a narrative discussion and any quantitative targets related to both macro-economic conditionality and project-specific conditionality. Yes, information is presented, but some details are excluded. Yes, some information is presented, but it lacks important details. No, information on conditions associated with donor country assistance is not presented. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The executive does not make available the conditionalities associated with assistance from donor countries. They only disclose what the funds are being granted for but not the conditions associated with those funds.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> Yes, it provides a summary that is very informative. Yes, it provides a summary that is somewhat informative. Yes, but the summary is not very informative. No, it does not provide a summary. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The summary for the 2007/2008 budget was made available but it seems the summary has not been produced or produced for internal purposes only for the current fiscal year. When the summary was last produced, even the newspapers published it.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>61. Does the executive publish a "citizens budget" or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <p>a. Yes, it publishes a citizens budget that is very informative. b. Yes, it publishes a citizens budget that is somewhat informative. c. Yes, but the citizens budget is not very informative. d. No, it does not publish a citizens budget. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> A Citizens budget has not been produced before. There were attempts once to have civil society assist the Budget Bureau to work together to do this, but because the donor is still trying to get this initiative off the ground this plan has faltered.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <p>a. Yes, thorough definitions of budget terms are provided. b. Yes, definitions are provided, but some details are excluded. c. Yes, some definitions are provided, but it lacks important details. d. No, definitions are not provided. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> In the preface of the budget proposal for 2008/2009, some technical language is briefly explained, and a layout of the entire budget is also briefly explored. However an entire exploration of the budget terms in the budget and its supporting documentation has not been produced and published. A user 's guide to the budget should be published.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	d

<p>63. Do citizens have the right <i>in law</i> to access government information, including budget information?</p> <ul style="list-style-type: none"> a. Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information. b. Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information. c. Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information. d. No, the right to access government information has not been codified into law, or this right does not include access to budget information. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> The Liberia constitution, article 15 guarantees this right, but there has to be a follow up mechanism put in place through legislation. This has not been done. On April 15, 2008 civil society organizations and the media presented a draft Freedom of Information bill. The bill has now been endorsed but it is still encountering difficulties in the legislature.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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64. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?

- a. In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.
- b. In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.
- c. In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.
- d. In practice, no highly disaggregated expenditure information is available.
- e. Not applicable/other (please comment).

Citation:

Daniel Towalid, Co-Chairman, LETCOM; September 15, 2009; Eunice Dahn, NARDA Secretariat, September 18, 2009

Comment:

In practice requests for such disaggregated data are not responded to. A Liberian CS Coalition working on education tried to obtain disaggregated data to use for a workshop, and this information was never released. Therefore the component on the analysis of the education budget in the workshop was scrapped. Other organizations working on pro poor initiatives have faced similar hurdles. For example, New African Research Development Agency needed data on education enrollment levels and budgetary spending for Grand Bassa County, and they could not get it.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

d

<p>65. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence. b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures. c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures. d. In practice, no highly disaggregated non-financial expenditure information is available. e. Not applicable/other (please comment). <p><u>Citation:</u> Eunice Dahn, Programme Associate, New African Research Development Agency; September 18, 2009</p> <p><u>Comment:</u> Request for dis-aggregated non financial data are not responded to.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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Section Three: The Budget Process

The Budget Process		
Executive's Formulation of the Budget		
<p>66. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> The release date is set in permanent law. The executive announces the release date at least two months in advance. The executive announces the release date less than two months but more than two weeks in advance. The executive announces the release date two weeks or less before the release, or makes no announcement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> There is no public release date. There is however a schedule of key dates of the budget process that is published in the papers, and when the budget is presented to the legislature, it is most likely to be released to the media and public. However, this release to the public is not organized and predictable. There is no prior announcement that the budget will be released to the public on a specific date.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> The draft national budget of the next fiscal year is submitted to the legislature by the Ministry of Finance on April 30th of each year as provided for by law. Its release to the public is not predictable as such.</p>	d	

<p>67. Does the executive release to the public its timetable for preparation of the executive’s budget proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the ministry of finance or what ever central government agency is in charge of coordinating the budget’s formulation)?</p> <p>a. Yes, a detailed timetable is released to the public. b. Yes, a timetable is released, but some details are excluded. c. Yes, a timetable is released, but it lacks important details. d. No, a timetable is not issued to the public. e. Not applicable/other (please comment).</p> <p><u>Citation:</u></p> <p><u>Comment:</u> A timetable is prepared but it is not released to the public.</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>d</p>
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<p>68. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ol style="list-style-type: none"> The executive adheres to the dates in its timetable. The executive adheres to most of the key dates in its timetable. The executive has difficulty adhering to most of the dates in its timetable. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u> A timetable is prepared but not published to the public.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	d
<p>69. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> Yes, the executive holds extensive consultations with a wide range of legislators. Yes, the executive holds consultations with a range of legislators, but some key members are excluded. Yes, the executive holds very limited consultations, involving only a few members of the legislature. No, the executive does not typically consult with members of the legislature as part of the budget preparation process. Not applicable/other (please comment). <p><u>Citation:</u> Telephone interview with Anthony Myers, Budget Analyst, Bureau of the Budget, September 18, 2009, Monrovia, Liberia</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u> The Bureau of the Budget interacts with the leadership of both Houses of the Legislature, and specifically with the Ways and Means & Finance Committees.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	C

<p>70. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> a. Yes, the executive holds extensive consultations with a wide range of constituencies. b. Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded. c. Yes, the executive holds very limited consultations, involving only a few constituencies. d. No, the executive does not typically consult with the public as part of the budget preparation process. e. Not applicable/other (please comment). <p><u>Citation:</u> Telephone interviews: Dan Saryee, Executive Director, Liberia Democratic Institute, September 20, 2009; D. Maxim Kumeh, Executive Director, Initiatives for Positive Change, September 20, 2009; Anthony Myers, Budget Analyst, Bureau of the Budget, September 19, 2009, Bensonville City, Montserrado County</p> <p><u>Comment:</u> Consultations are not held with the public in general, even though civil society organizations and some communities crave this opportunity.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>d</p>
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<p>71. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> The executive releases a pre-budget statement at least four months in advance of the start of the budget year. The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year. The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year. The executive does not release a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	d
<p>72. Does the pre-budget statement describe the government's macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the government's fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "b"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "b," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	d

<p>73. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was “b”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “b,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>d</p>
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Legislative Approval of the Budget	
<p>74. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> a. The legislature receives the budget at least three months before the start of the budget year. b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year. c. The legislature receives the budget less than six weeks before the start of the budget year. d. The legislature does not receive the budget before the start of the budget year. e. Not applicable/other (please comment). <p><u>Citation:</u> Worlea Saywah Dunah; Representative, Nimba County, National Legislature; September 18, 2009, Monrovia, Liberia</p> <p><u>Comment:</u> The draft budget is often received around mid May. This year it was received on May 14, 2009.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> April 30th of each calendar year is the date on which the draft is submitted to the legislature. Delays in submission to the legislature are sometimes caused by the late submission of draft budgets by administrative units.</p>	C

75. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?

- a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.
- b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.
- c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.
- d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.
- e. Not applicable/other (please comment).

Citation:

See "Budget Goes Secret"

http://www.newdemocratnews.com/story.php?record_id=1478&sub=14

Comment:

Testimonies are heard from some people from the executive branch and from the public who the legislature believed are budget experts. Civil society organizations or constituencies are not invited.

Peer Reviewer One Comment: Civil society organizations (CSO) and constituencies are invited. Public hearings by the Liberian legislature are open and interested members of constituencies, CSO and the media are allowed to participate. The legislature accepts written contributions from the public, as everyone cannot be allowed to speak. The legislature is on record for inviting CSOs to contribute to hearings held for the draft 2008/09 budget. Besides, many CSOs have shown disinterest in engaging the budget process both at the Legislative and Executive levels.

Peer Reviewer Two Comment:

Government Comment: Civil society organizations are always invited to the hearings, and hearings are normally broadcasted live on national radio and other local stations.

b

76. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.
- c. Yes, a limited number of hearings are held in which testimony from the executive branch is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.
- e. Not applicable/other (please comment).

Citation:

See "Budget Goes Secret"

http://www.newdemocratnews.com/story.php?record_id=1478&sub=14

Comment:

Where contentious issues arise, public hearings are held about specific institutions and their leadership is summoned. But when there are issues that the public should be aware of so as to contribute to the debate more informatively, the House of Representatives proceeds with the executive session and does not invite the public to participate. Not even the media can attend these executive sessions.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

C

77. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?

- a. Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.
- b. Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.
- c. Yes, a limited number of hearings are held in which testimony from the public is heard.
- d. No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.
- e. Not applicable/other (please comment).

Citation:

See :Budget Goes Secret"

http://www.newdemocratnews.com/story.php?record_id=1478&sub=14

Comment:

For a few agencies, people believed to be experts are invited to give testimony at hearings

C

Peer Reviewer One Comment: A more appropriate response to this question would be "b." The National Legislature invites key administrative units to defend their budgets and this process is open to the media and the public. Experts within and outside of government are invited if expert opinion is required during hearings. The executive session that is part of the rules is usually called when either of the Houses believe there are issues that should be closed to the public. Generally budget hearings are open.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

Researcher Response: I chose my answer because CSOs working on budget issues are not invited. Expert witnesses that are invited from the private sector (former Government officials). There are no constituency level hearings. A truly open process will not shut out journalists and people in the gallery.

IBP Comment: Based on the peer reviewer's comment it appears that extremely limited, if any testimony from the public is heard.

<p>78. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings. b. Yes, the committees release reports, but some details are excluded. c. Yes, the committees release reports, but they are not very informative. d. No, the committees do not release reports or do not hold public hearings. e. Not applicable/other (please comment). <p><u>Citation:</u> See "Budget Goes Secret" http://www.newdemocratnews.com/story.php?record_id=1478&sub=14</p> <p><u>Comment:</u> The committees report to Plenary of the House of Representatives, not to the public.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> As a matter of fact, the legislature according to the constitution is the direct representative of the people because they are elected by their constituencies to speak for them. So for the executive, the input of the legislature is perceived as the input of the public. Please refer to the Constitution of Liberia.</p>	<p>d</p>
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<p>79. Is the legislature (or the appropriate legislative committee or members of the legislature) given full information for the budget year on the spending of all secret items relating to, for instance, national security and military intelligence?</p> <p>a. Yes, the appropriate legislative committee or members of the legislature is provided extensive information on all spending on secret items, which includes detailed, line item descriptions of all expenditures.</p> <p>b. No, the legislature is provided information on spending on secret items, but some details are excluded, or some categories are presented in an aggregated manner, or the legislature is provided no information on secret items.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Interview with Cecil Griffiths, Executive Director, Liberia National Law Enforcement Association, September 21, 2009</p> <p><u>Comment:</u> Briefings are provided when requested. For example, in the case involving the seizure of 500,000 from an alleged Nigerian drug dealer, who had the money strapped to his body, the Executive said the funds were used for security operations, but the money was not appropriated or reported to the legislature. Consequently the committee on national security invited the Minister of Justice for a hearing and he is said to have provided some details.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>80. Does the legislature have authority <i>in law</i> to amend the budget presented by the executive?</p> <ul style="list-style-type: none"> a. Yes, the legislature has unlimited authority <i>in law</i> to amend the budget. b. Yes, the legislature has authority <i>in law</i> to amend the budget, with some limitations. c. Yes, the legislature has authority <i>in law</i> to amend the budget, but its authority is very limited. d. No, the legislature does not have any authority <i>in law</i> to amend the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> Article 34 of the Liberian Constitution</p> <p><u>Comment:</u> Article 34: "to levy taxes, duties, imports, exercise and other revenues, to borrow money, issue currency, mint coins, and to make appropriations for the fiscal governance of the Republic..."</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>a</p>
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<p>81. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> a. The approved budget includes program-level detail. b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs). c. The approved budget includes only departmental totals. d. The approved budget includes less information than departmental totals or the approved budget is not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u></p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> Owing to the delay in the legislature's receipt of the Draft National Budget 2009/10, the Enacted budget was not available to the public by September 15, 2009.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>d</p>
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Executive's Implementation of the Budget	
<p>82. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. In-year reports on actual expenditure are released at least every month. b. In-year reports on actual expenditure are released at least every quarter. c. In-year reports on actual expenditure are released at least semi-annually. d. In-year reports on actual expenditure are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mof.gov.lr/doc/PUBLISHED%20FISCAL%20OUTTURNS%20FOR%20QIII-MAY%2019%202009.pdf</p> <p>MINISTRY OF FINANCE FISCAL OUTTURN. QUARTER THREE OF FY2008/09 (JANUARY – MARCH 2009)</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	b

<p>83. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> a. Yes, in-year reports cover all expenditures. b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures. c. Yes, in-year reports cover less than two-thirds of expenditures. d. No in-year reports are released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mof.gov.lr/doc/PUBLISHED%20FISCAL%20OUTTURNS%20FOR%20QIII-MAY%2019%202009.pdf</p> <p>Ministry of Finance Fiscal Outturn. quarter three of fy2008/09 (January – March 2009)</p> <p>Telephone interview: Anthony Myers, Budget Analyst, Bureau of the Budget, Ministry of Finance; September 18, 2009; Monrovia,</p> <p><u>Comment:</u> In year reports cover all expenditures</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>84. What is the most detail provided in the in-year reports on actual expenditures organized by <i>administrative unit</i>?</p> <ul style="list-style-type: none"> a. The in-year reports on actual expenditures organized by administrative unit contain program-level detail. b. The in-year reports on actual expenditures organized by administrative unit contain departmental totals and some additional details (for instance, sub-department totals or major programs). c. The in-year reports on actual expenditures organized by administrative unit contain only departmental totals. d. The in-year reports on actual expenditures organized by administrative unit are not released to the public, not produced, or contain less information than departmental totals. e. Not applicable/other (please comment). <p><u>Citation:</u> http://mof.gov.ir/doc/PUBLISHED%20FISCAL%20OUTTURNS%20FOR%200QIII-MAY%2019%202009.pdf - Table 4 Page 8</p> <p><u>Comment:</u> The in-year reports contain totals only for administrative units.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	d
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<p>85. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all expenditures. Yes, comparisons are made for at least two-thirds, but not all, of expenditures. Yes, but comparisons are made for less than two-thirds of expenditures. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> MINISTRY OF FINANCE FISCAL OUTTURN. QUARTER THREE OF FY2008/09 (JANUARY – MARCH 2009)</p> <p>http://mof.gov.ir/doc/PUBLISHED%20FISCAL%20OUTTURNS%20FOR%20QIII-MAY%2019%202009.pdf –</p> <p><u>Comment:</u> Comparisons are provided for each fiscal year by comparing original estimates to actual expenditures.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>86. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ol style="list-style-type: none"> In-year reports on actual revenue collections by source of revenue are released at least every month. In-year reports on actual revenue collections are released at least every quarter. In-year reports on actual revenue collections are released at least semi-annually. In-year reports on actual revenue collections by source of revenue are not released. Not applicable/other (please comment). <p><u>Citation and/or comment:</u> http://mof.gov.ir/doc/PUBLISHED%20FISCAL%20OUTTURNS%20FOR%20QIII-MAY%2019%202009.pdf - Table 1-3 Page 7 See table 3 on page seven of: MINISTRY OF FINANCE FISCAL OUTTURN. QUARTER THREE OF FY2008/09 (JANUARY – MARCH 2009)</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

<p>87. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ol style="list-style-type: none"> In-year reports cover the actual revenue collections of all sources of revenue. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue. In-year reports cover actual revenue collections of less than two-thirds of revenue sources. In-year reports on actual revenue collections are not released to the public. Not applicable/other (please comment). <p><u>Citation:</u> MINISTRY OF FINANCE FISCAL OUTTURN. QUARTER THREE OF FY2008/09 (JANUARY – MARCH 2009) http://mof.gov.ir/doc/PUBLISHED%20FISCAL%20OUTTURNS%20FOR%20QIII-MAY%2019%202009.pdf</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>88. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ol style="list-style-type: none"> Yes, comparisons are made for all revenue sources. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources. Yes, but comparisons are made for less than two-thirds of revenue sources. No, comparisons are not made, or no in-year reports are released to the public. Not applicable/other (please comment). <p><u>Citation:</u> MINISTRY OF FINANCE FISCAL OUTTURN. QUARTER THREE OF FY2008/09 (JANUARY – MARCH 2009. See page 4, table 2 http://mof.gov.ir/doc/PUBLISHED%20FISCAL%20OUTTURNS%20FOR%20QIII-MAY%2019%202009.pdf - Table 1-3 Page 7</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>89. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> a. Yes, in-year reports on actual borrowing are released at least every month. b. Yes, in-year reports on actual borrowing are released at least every quarter. c. Yes, in-year reports on actual borrowing are released at least semi-annually. d. No, in-year reports on actual borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> MINISTRY OF FINANCE FISCAL OUTTURN. QUARTER THREE OF FY2008/09 (JANUARY – MARCH 2009).</p> <p>http://mof.gov.lr/doc/PUBLISHED%20FISCAL%20OUTTURNS%20FOR%20QIII-MAY%2019%202009.pdf</p> <p><u>Comment:</u> See Table 9 of Fiscal Outturn Quarter III. There has been no borrowing so far, but the report includes information on actual grants.</p> <p><u>Researcher Response to this Question was “a”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	b
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<p>90. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> a. Yes, extensive information related to the composition of government debt is presented. b. Yes, key additional information is presented, but some details are excluded. c. Yes, some additional information is presented, but it lacks important details. d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released. e. Not applicable/other (please comment). <p><u>Citation:</u> MINISTRY OF FINANCE FISCAL OUTTURN. QUARTER THREE OF FY2008/09 (JANUARY – MARCH 2009)</p> <p>http://mof.gov.lr/doc/PUBLISHED%20FISCAL%20OUTTURNS%20FOR%20QIII- MAY%2019%202009.pdf</p> <p><u>Comment:</u> See Table 8 page 17 of Fiscal Outturn Quarter III.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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<p>91. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> Reports are released 1 month or less after the end of the period. Reports are released 2 months or less (but more than 1 month) after the end of the period. Reports are released more than 2 months after the end of the period. In-year reports are not released. Not applicable/other (please comment). <p><u>Citation:</u> http://mof.gov.lr/doc/PUBLISHED%20FISCAL%20OUTTURNS%20FOR%20QIII-MAY%2019%202009.pdf</p> <p><u>Comment:</u> Reports are completed in about a month, but their release to the public takes time.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	C
<p>92. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget. Yes, the mid-year review includes a discussion of the economy, but it lacks some details. Yes, the mid-year review includes a discussion of the economy, but it lacks important details. No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget. Not applicable/other (please comment). <p><u>Citation:</u> http://mof.gov.lr/doc/FY2008-09%20MIDYEAR%20REVIEW.pdf (Mid Year Budget Performance Review); February 2009. See pages 2-5 of the Mid Year Budget Performance Review</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a

<p>93. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> a. Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> http://mof.gov.ir/doc/FY2008-09%20MIDYEAR%20REVIEW.pdf pages 26 – 32.</p> <p><u>Comment:</u> Details are provided regarding changes and the report is somewhat detailed.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>94. What is the most detail provided in the mid-year review for expenditures?</p> <ul style="list-style-type: none">a. The mid-year review includes program-level detail for expenditures.b. The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).c. The mid-year review includes only departmental totals (or functional totals).d. The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.e. Not applicable/other (please comment). <p><u>Citation:</u> http://mof.gov.lr/doc/FY2008-09%20MIDYEAR%20REVIEW.pdf</p> <p><u>Comment:</u> Only agency and functional classification totals are reported, program level data is not presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	C
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<p>95. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ul style="list-style-type: none"> a. Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels. b. Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided. c. Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided. d. No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget. e. Not applicable/other (please comment). <p><u>Citation:</u> http://mof.gov.ir/doc/FY2008-09%20MIDYEAR%20REVIEW.pdf, see pages 26-32</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The correct citation is: http://mof.gov.ir/doc/FY2008-09%20MIDYEAR%20REVIEW.pdf</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: Government did not dispute researcher’s answer.</p> <p>Researcher Response: I suggest the answer should remain as I indicated in the questionnaire “a.”</p>	<p>a</p>
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<p>96. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain <i>minimal</i> level specified in law or regulation)?</p> <ul style="list-style-type: none"> a. Yes, the executive seeks approval from the legislature before shifting funds between administrative units. b. Yes, the executive gives prior notification to the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment. c. Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented. d. No, the executive shifts funds between administrative units without seeking input from the legislature, or the amount allowed under the law or by regulation is significantly large enough to undermine public scrutiny and accountability (please describe arrangements below). e. Not applicable/other (please comment). <p><u>Citation:</u> The Budget Transfer Law, April 2008; an amendment to the Revenue Code of 2000 (not available online)</p> <p><u>Comment:</u> This law sets a threshold of twenty percent. Any amount above this threshold has to be approved by the legislature.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>a</p>
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<p>97. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ul style="list-style-type: none"> a. There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year. b. The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities. c. The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities. d. No, the procurement process was not open and competitive in practice. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.frontpageafrica.com/newsmanager/anmviewer.asp?a=9785 See PPCC latest monitoring report of 2006: http://www.ppcc.gov.lr/content.php?sub=PPCC%20First%20Summary%20Monitoring%20Report</p> <p>See PPCC Annual Report 2008, page 6, Count II</p> <p><u>Comment:</u> Harry Greeves, one time confidant of President Sirleaf, has been dismissed for side tracking procurement procedures and also for being caught in a bribery scandal.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<p>98. When does the legislature typically approve supplemental budgets?</p> <ul style="list-style-type: none"> a. Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify). b. Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify). c. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Athony Myers, Budget Analyst, Bureau of the Budget, Monrovia, Liberia, September 19, 2009;</p> <p>http://allafrica.com/stories/200804161141.html - "Ellen Submits US\$10 supplementary budget.</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The President usually presents supplemental budgets for approval by the Legislature. Citation: http://allafrica.com/stories/200804161141.html - "Ellen Submits US\$10 supplementary budget.</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: Government did not dispute researcher's answer.</p>	<p>a</p>
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99. In most years, how large are supplemental budget requests relative to the size of the original budget?

- a. Supplemental budgets are generally equal to 2 percent or less of the original budget.
- b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.
- c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.
- d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.
- e. Not applicable/other (please comment).

Citation:

Interview with Athony Myers, Budget Analyst, Office of the Minister of Finance, Monrovia, Liberia, September 19, 2009

Comment:

The size of supplemental budgets is quite small compared to the overall size of the budget for the year in which the supplemental budget is prepared.

b

Researcher Response to this Question was "a"

Peer Reviewer One Comment: The President usually presents supplemental budgets for approval by the Legislature. Supplementary budgets have been less than 5% of the approved budget.

Citation:

<http://allafrica.com/stories/200804161141.html> - Ellen Submits US\$10 supplementary budget.

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: Please see Note 1.

100. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?

- a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.
- b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.
- c. Expenditures are approved after the end of the fiscal year, for example in the next budget.
- d. Such expenditure takes place without legislative approval.
- e. Not applicable/other (please comment).

Citation:

Telephone interview (from Antwerp, Belgium to Monrovia, Liberia; January 31, 2010) with Anthony Myers, Budget Analyst, Office of the Minister of Finance.

Comment:

In the draft budget 2009/2010, information regarding the contingency reserve fund is presented on page 519. This fund requires presidential approval for use, and the President subsequently reports to the Legislature on what the fund was used for. It can typically be used for disaster management, when funds for disaster management are inadequate, or for some unforeseen priority issues.

Researcher Response to this Question was "a"

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's original answer "a," which the IBP modified for consistency purposes.

IBP Comment: Please see Note 1.

b

Executive’s Year-end Report and the Supreme Audit Institution	
<p>101. How long after the end of the budget year does the executive release to the public a year-end report that discusses the budget’s actual outcome for the year?</p> <ol style="list-style-type: none"> a. The report is released six months or less after the end of the fiscal year. b. The report is released 12 months or less (but more than six months) after the end of the fiscal year. c. The report is released more than 12 months after the end of the fiscal year. d. The executive does not release a year-end report. e. Not applicable/other (please comment). <p><u>Citation:</u> Telephone Interview: Anthony Myers; Budget Analyst, Bureau of the Budget, Ministry of Finance</p> <p><u>Comment:</u> The unaudited year end report is released within six months.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	a
<p>102. In the year-end report have the data on the actual outcomes been audited?</p> <ol style="list-style-type: none"> a. Yes, all data on actual outcomes have been audited. b. At least two-thirds, but not all, of the data on actual outcomes have been audited. c. Less than two-thirds of the data on actual outcomes have been audited. d. None of the data on actual outcomes has been audited, or a year-end report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.mofliberia.org/FISCAL%20OUTTURN%202007-2008.pdf</p> <p><u>Comment:</u> The data on actual outcomes have not been audited for 25 years. Based on the reference provided above, we are still waiting to see how the outcomes for 2008/2009 will be treated.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>103. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://mof.gov.lr/doc/FISCAL%20OUTTURN%202007-2008.pdf <u>Comment:</u></p> <p><u>Researcher Response to this Question was "a"</u></p> <p><u>Peer Reviewer One Comment:</u> The correct citation should be: http://mof.gov.lr/doc/FISCAL%20OUTTURN%202007-2008.pdf and page 42 – 43 provide</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “a,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose response “b” since an extensive explanation is not provided.</p>	<p>b</p>
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<p>104. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report?</p> <ol style="list-style-type: none"> The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases). The explanation focuses on a higher level of aggregation than departmental totals (or functional totals). No explanation of the differences is provided, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://mof.gov.lr/doc/FISCAL%20OUTTURN%202007-2008.pdf</p> <p><u>Comment:</u> The explanation does not cover program level or disaggregated data relative to deliverables.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b
<p>105. Does the year-end report explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://mof.gov.lr/doc/FISCAL%20OUTTURN%202007-2008.pdf Annex 3 on page 45 provides an overview of the enacted levels and the actual outcomes for revenues.</p> <p><u>Comment:</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	b

<p>106. Does the year-end report explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://mof.gov.lr/doc/FISCAL%20OUTTURN%202007-2008.pdf -</p> <p>See page iii, Fiscal Outturn 2007/2008</p> <p><u>Comment:</u></p> <p>Peer Reviewer One Comment: The correct citation should be: http://mof.gov.lr/doc/FISCAL%20OUTTURN%202007-2008.pdf - reference Page iii.</p> <p>Peer Reviewer Two Comment:</p> <p>Government Comment: Government did not dispute researcher’s answer.</p>	<p>C</p>
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<p>107. Does the year-end report explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. b. Yes, an explanation is presented, highlighting key differences, but some details are excluded. c. Yes, some explanation is presented, but it lacks important details. d. No, an explanation is not presented, or such a report is not released. e. Not applicable/other (please comment). <p><u>Citation:</u> http://mof.gov.lr/doc/FISCAL%20OUTTURN%202007-2008.pdf</p> <p><u>Comment:</u> Non financial data for outcomes of programs are not reported at the end of the year. The Executive’s Budget Proposal provides a summary is given under the title “Measurable progress in year XYZ” to establish a link between what was done for the previous year vis-à-vis what is intended to be done for the year up-coming budget year. However these details are scanty.</p> <p><u>Researcher Response to this Question was “c”</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s original answer “c,” which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	<p>d</p>
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<p>108. Does the year-end report explain the difference between the original performance indicators and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://mof.gov.lr/doc/FISCAL%20OUTTURN%202007-2008.pdf</p> <p><u>Comment:</u></p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u> A more appropriate response to this question would be "d." The year-end report does not explain the difference between performance indicators and actual outcomes.</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> Please see Note 1.</p>	d
<p>109. Does the year-end report explain the difference between the enacted level of funds intended to benefit directly the country's most impoverished populations and the actual outcome?</p> <ol style="list-style-type: none"> Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates. Yes, an explanation is presented, highlighting key differences, but some details are excluded. Yes, some explanation is presented, but it lacks important details. No, an explanation is not presented, or such a report is not released. Not applicable/other (please comment). <p><u>Citation:</u> http://mof.gov.lr/doc/FISCAL%20OUTTURN%202007-2008.pdf</p> <p><u>Comment:</u> There is no explanation presented.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d

<p>110. Does the year-end report present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none">a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.b. Yes, information is presented, highlighting key issues, but some details are excluded.c. Yes, some information is presented, but it lacks important details.d. No, information is not presented on extra-budgetary funds, or such a report is not released.e. Not applicable/other (please comment). <p><u>Citation:</u> http://mof.gov.lr/doc/FISCAL%20OUTTURN%202007-2008.pdf</p> <p><u>Comment:</u> The final report presents unaudited actuals.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
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The Independence and Performance of the Supreme Audit Institution	
<p>111. How long after the end of the fiscal year are the final annual expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> a. Final audited accounts are released to the public six months or less after the end of the fiscal year. b. Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year. c. Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year. d. Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public. e. Not applicable/other (please comment). <p><u>Citation:</u> http://www.gacliberia.com/documents/ag_final_report_transaction_expenditure%20_2007_2008.pdf</p> <p><u>Comment:</u> Opening statement in the AG transmittal letter for the 2007/2008 fiscal outturn report audit: "I am pleased to issue this report this being the second transactional audit I have commissioned on the financial operations of the Government of Liberia. Historically, it is acknowledged that this audit is the second to be conducted on the fiscal accounts of the Government of Liberia at least in the last 25 years. As such, the audit encountered some difficulties and challenges due to the non submission of some of the requested documents." This audit in particular was completed ten months following the end of the fiscal year.</p> <p><u>Researcher Response to this Question was "c"</u></p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's original answer "c," which the IBP modified for consistency purposes.</p> <p><u>IBP Comment:</u> IBP editors chose response "b" because the audit report is dated March 31, 2009 and is for the period ended 30 June 2008.</p>	b

<p>112. Two years after the completion of a fiscal year, what percentage of annual expenditures has been audited and (except for secret programs) the report(s) released to the public?</p> <ul style="list-style-type: none"> a. All expenditures have been audited and the reports released to the public. b. Expenditures representing at least two-thirds of, but not all, expenditure have been audited. c. Expenditure representing less than two-thirds of expenditure have been audited. d. No expenditures have been audited, the reports have not been released to the public, or was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u> Telephone Interview with Ernest Maximore, Public Relations Officer, General Auditing Commission (GAC), September 21, 2009, Montrovia, Liberia.</p> <p><u>Comment:</u> Due to financial constraints and limitation on technical cacpacity, the GAC has not conducted audits of all public expenditures by public administrative agencies. However, attention has been given to those that are highly prone to corruption.</p> <p><u>Peer Reviewer One Comment:</u> More than sixty key Ministries and Agencies have not had their annual expenditures audited. Citation is: www.gacliberia.com/documents/unaudited.pdf</p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<p>113. Does the annual audit report(s) that is released to the public include an executive summary?</p> <p>a. The annual audit report(s) includes one or more executive summaries summarizing the report's content.</p> <p>b. No, the audit report(s) does not include an executive summary, or such reports are not released to the public, or was released more than 24 months after the end of the fiscal year.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> http://www.gacliberia.com/documents/ag_final_report_transaction_expenditure%20_2007_2008.pdf</p> <p><u>Comment:</u> The Executive Summary captures the overall findings of the audit (See page 8 of the report).</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a
<p>114. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?</p> <p>a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before they are removed.</p> <p>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</p> <p>c. Not applicable/other (please comment).</p> <p><u>Citation:</u> Telephone interview with Ernest Maximore, Public Relations Officer, General Auditing Commission, September 21, 2009, Monrovia, Liberia; Also see the GAC website: www.gacliberia.com</p> <p><u>Comment:</u> The AG has security of tenure and he can only be removed through legislative means. The judiciary has no part to play in this, unless he chooses to use it as a final arbiter, as in the case where when he was fined by the Senate, he refused to pay the fine on constitutional grounds and then took the senate to court. He later won the case.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>115. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> a. Yes, the SAI releases to the public audits of all extra-budgetary funds. b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds. c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds. d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds, or such a report was released more than 24 months after the end of the fiscal year. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Ernest Maximore, Public Relations Officer, General Auditing Commission; September 21, 2009; via telephone</p> <p><u>Comment:</u> Audits are now focused according to the AG's plan, and so far there have been a little over 50 audits conducted. The audit focus is now on continuous not post audits, particularly for high risks institutions.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	d
<p>116. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have <i>the discretion in law</i> to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> a. The SAI has full discretion to decide which audits it wishes to undertake. b. The SAI has significant discretion, but faces some limitations. c. The SAI has some discretion, but faces considerable limitations. d. The SAI has no discretion to decide which audits it wishes to undertake. e. Not applicable/other (please comment). <p><u>Citation:</u> Interview with Ernest Maximore, Public Relations Officer, General Auditing Commission; Sepotember 21, 2009</p> <p><u>Comment:</u> The GAC is working and using its Strategic Plan as a guide. It can undertake whatever audit it wants.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	a

<p>117. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. e. Not applicable/other (please comment). <p><u>Citation:</u> Telephone interview with Ernest Maximore, Public Relations Officer, General Auditing Commission, September 21, 2009, Monrovia, Liberia; Also see the GAC website: www.gacliberia.com</p> <p><u>Comment:</u> The AG has complained several times of funding constraints.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>C</p>
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<p>118. Does the Supreme Audit Institution employ designated staff for undertaking audits of the central government agencies pertaining to the security sector (military, police, intelligence services)?</p> <ul style="list-style-type: none"> a. The SAI employs designated staff, and the staffing levels are broadly consistent with the resources the SAI needs to fulfill its mandate. b. The SAI employs designated staff, but the staffing levels are a cause of some constraints to the SAI in fulfilling its mandate. c. The SAI employs designated staff, but the staffing levels pose a significant constraint on the SAI in fulfilling its mandate. d. The SAI does not employ designated staff for auditing of the security sector, or does not undertake audits of the security sector. e. Not applicable/other (please comment). <p><u>Citation:</u> Telephone interview with Ernest Maximore, Public Relations Officer, General Auditing Commission, September 21, 2009, Monrovia, Liberia; Also see the GAC website: www.gacliberia.com</p> <p><u>Comment:</u> The GAC has staff with background knowledge on security. Some of our people worked for agencies such as NBI, NSA, CID, DEA, etc. Therefore we have staff that is able to carry out our mandate, but more financial resources are required to get most of the job done.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	<p>b</p>
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119. Does the Supreme Audit Institution maintain formal mechanisms of communication with the public to receive complaints and suggestions to assist it in determining its audit program (that is, to identify the agencies, programs, or projects it will audit)?

- a. Yes, the SAI maintains mechanisms of communication with the public, and received more than 100 communications from the public during the past year.
- b. Yes, the SAI maintains mechanisms of communication with the public, and received less than 100 but more than ten communications from the public during the past year.
- c. Yes, the SAI maintains mechanisms of communication with the public but it receives very little (less than ten) or no information from the public on potential subjects for audit.
- d. No, the SAI does not maintain any formal mechanisms of communication with the public.
- e. Not applicable.

Citation:

Telephone interview with Ernest Maximore, Public Relations Officer, General Auditing Commission, September 21, 2009, Monrovia, Liberia; Also see the GAC website: www.gacliberia.com

Comment:

Such mechanisms are not in place. However, anyone from the public can contact the GAC with information or classified documents and suggest an audit. According to the GAC while there are limitations for them to provide an urgent response to individual feedback, a response will be forthcoming once it falls in the range of their meager resources and their plans.

Peer Reviewer One Comment:

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

d

120. Does a committee of the legislature view and scrutinize the audit reports?

- a. Yes, all audit reports are scrutinized.
- b. Yes, most audit reports are scrutinized.
- c. Yes, some audit reports are scrutinized.
- d. No, audit reports are not scrutinized.
- e. Not applicable/other (please comment).

Citation:

Telephone interview with Ernest Maximore, Public Relations Officer, General Auditing Commission, September 21, 2009, Monrovia, Liberia; Also see the GAC website: www.gacliberia.com; Also see "GAC presents additional audit reports to the Legislature"; check the GAC website.

Comment:

Those reports that have elicited public attention have been reviewed immediately, including: Public Works, NASSCORP, Central Bank and Ministry of Finance audits

Peer Reviewer One Comment: A more appropriate response to this question would be "d." The General Auditing Commission (GAC) has conducted more than thirty audits, and a major cause for concern has been the nonchalance that the legislature has exhibited in scrutinizing audit reports. The audit report that a committee of the legislature tried to review was fraught with controversy. The legislative committee reviewed the sale of iron ore abandoned in Buchanan City, and despite evidence of wrongdoing cited by the GAC, decided to free a local businessman George Haddah from all complicity in the transaction.

Citation: "Backing AG Morlu, Civil Society Groups Threaten Legal Action Against lawmakers"

http://www.liberiacorruptionwatch.org/index.php?option=com_content&view=article&id=279:backing-ag-morlu-civil-society-groups-threaten-legal-action-against-lawmakers-&catid=1:latest&Itemid=1

Peer Reviewer Two Comment:

Government Comment: Government did not dispute researcher's answer.

Researcher Response: I chose my answer because these developments took place after the research period had ended. At the time of the interview with the PR of GAC this was not the case.

b

<p>121. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?</p> <ul style="list-style-type: none"> a. Yes, the executive reports publicly on what steps it has taken to address audit findings. b. Yes, the executive reports publicly on most audit findings. c. Yes, the executive reports publicly on some audit findings. d. No, the executive does not report on steps it has taken to address audit findings. e. Not applicable/other (please comment). <p><u>Citation:</u> Telephone interview with Ernest Maximore, Public Relations Officer, General Auditing Commission, September 21, 2009, Monrovia, Liberia; Also see the GAC website: www.gacliberia.com</p> <p><u>Comment:</u> The Executive has not taken any known action(s) in lieu of the audit reports.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d
<p>122. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations. b. Yes, a report is released, covering key audit recommendations, but some details are excluded. c. Yes, a report is released, but it lacks important details. d. No, a report is not produced or it is prepared for internal purposes only (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> Telephone interview with Ernest Maximore, Public Relations Officer, General Auditing Commission, September 21, 2009, Monrovia, Liberia; Also see the GAC website: www.gacliberia.com</p> <p><u>Comment:</u> There is no such report.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher’s answer.</p>	d

<p>123. Are audit reports of the annual accounts of the security sector (military, police, intelligence services) and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> a. Yes, legislators are provided with detailed audit reports related to the security sector and other secret programs. b. Yes, legislators are provided audit reports on secret items, but some details are excluded. c. Yes, legislators are provided audit reports on secret items, but they lack important details. d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify). e. Not applicable/other (please comment). <p><u>Citation:</u> Telephone interview with Ernest Maximore, Public Relations Officer, General Auditing Commission, September 21, 2009, Monrovia, Liberia</p> <p><u>Comment:</u> According to the GAC, generally there are no exemptions, but audits of the security sector have not been conducted yet. When and if such audits are conducted the reports will be presented to the Legislature.</p> <p><u>Peer Reviewer One Comment:</u></p> <p><u>Peer Reviewer Two Comment:</u></p> <p><u>Government Comment:</u> Government did not dispute researcher's answer.</p>	<p>b</p>
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Additional Comments:

As part of the process of trying to improve transparency in the Budget, the Liberian Government has introduced a new chart of accounts and codes for items in the budget. The new chart of account has uses a 39 digit code in details as opposed to the previous one that has been used for years which have only 18.

The reform is part of Integrated Financial Management Information System which is striving to further disaggregate the budget and allow detailed analysis of appropriations, including appropriation on the local level. Analyst say with the new system it would be possible to get data on how much is spent for take for an example health or education within a district or a county, something that policy makers and activists have long craved.