Section 1. Public Availability of Budget Docs. “Section One: The Availability of Budget Documents” contains a series of four tables that allow the researcher to examine and map the public availability and dissemination of its country's key budget documents (i.e., Pre-Budget Statement, Executive's Budget Proposal (EBP) and Supporting EBP Documents, Citizens Budget, Enacted Budget, In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report), as well as any national laws regulating budget processes and financial management. Once filled in, these tables will serve as a foundation for the completion of the rest of the questionnaire, as researchers will reference the specific documents cited in the tables to answer the questions contained in Sections 2-5 of the questionnaire.

Table 1. Key Budget Documents

<table>
<thead>
<tr>
<th>BUDGET DOCUMENT</th>
<th>Full Title</th>
<th>Fiscal Year the Budget</th>
</tr>
</thead>
</table>
| Sierra Leone
<table>
<thead>
<tr>
<th>Document Refers to</th>
<th>Date of Publication</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-Budget Statement</td>
<td>2014 Not available</td>
</tr>
<tr>
<td>Executive's Budget Proposal (EBP)</td>
<td>2014 November 29, 2013</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>n/a n/a n/a</td>
</tr>
<tr>
<td>Supporting EBP Document</td>
<td>n/a n/a n/a</td>
</tr>
<tr>
<td>Enacted Budget</td>
<td>2014 March 2014</td>
</tr>
<tr>
<td>Citizens Budget (for EBP or Enacted Budget)</td>
<td>2014 March 2014</td>
</tr>
<tr>
<td>In-Year Report</td>
<td>monthly Fiscal performance 2013 monthly</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>quarterly fiscal performance report 2013 quarterly</td>
</tr>
<tr>
<td>Additional in-year report</td>
<td>n/a n/a n/a</td>
</tr>
<tr>
<td>Mid-Year Review</td>
<td>n/a n/a n/a</td>
</tr>
<tr>
<td>Year-End Report</td>
<td>Annual unaudited account 2012 December 2013</td>
</tr>
<tr>
<td>Audit Report</td>
<td>Annual Report on the account of Sierra Leone 2012 December 2013</td>
</tr>
</tbody>
</table>

**Sources:** Executive's Budget Proposal- Section 22 of the Government and Budgeting Accountability Act 2005 state that The budget shall be laid before Parliament by the Minister not later than two months before the beginning of the financial year to which it relates. In most case it is laid either one month or less than one month before the end of the financial year In year report - Section 55(2) of the GBAA 2005 states that The Minister shall submit a summary of government receipts and payments on a quarterly basis to Parliament not later than one month after the end of each quarter .54. (1) Where the transactions of each month have been
duly recorded in the public accounts, the Accountant-General shall draw up and sign a monthly statement of the public accounts and publish such statement by Government Notice Year end report- 57. (1) of the GBAA 2005 states that As soon as the public accounts of the financial year have been closed, and not later than three months after the end of that financial year, the Accountant-General shall draw up and sign an annual statement of public accounts which, together with his annual report on the public accounts, he shall submit to the Minister. The account general performance this task as per the timeline in the Act. Audit Report - Section 119 (4) of the constitution state that the Auditor-General shall, within twelve months of the end of the immediately preceding financial year, submit his report to Parliament and shall in that report draw attention to any irregularities in the accounts audited and to any other matter which in his opinion ought to be brought to the notice of Parliament and section 66(1) of the 2005 GBAA 2005 state that 66. (1) The Auditor-General shall, within twelve months of the end of the immediate preceding financial year submit his report to Parliament and shall, in that report, draw attention to irregularities in the accounts audited and to any other matter which in his opinion ought to be brought to the notice of Parliament.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: 1) Reference in the Comment to Section 55(2) of the GBAA 2005 with regard to 'in year report' should be 53(2) of the GBAA 2005. However, there is apparently no evidence that the Minister meets the time deadline stipulated for the submission of the summary of government receipts and payments on a quarterly basis to Parliament. 2) The monthly fiscal performance report prepared by the Accountant General is called Statement of Fiscal Operations (Consolidated Fund) and not monthly fiscal performance report. However, the report does not satisfy the requirement of Section 54(2a) of the GBAA 2005 for the publication of a statement of the financial assets and liabilities (including contingent liabilities) of the Consolidated Fund. Also, the in year monthly report does not for ease of understanding present written and graphical analysis of the fiscal receipts and payments being shown in table form. 3) Other Supporting EBP Document for 2014 should include the Appropriation Bill and the Finance Bill.

Table 2a. Details about Availability

<table>
<thead>
<tr>
<th>Sierra Leone</th>
<th>Budget Documents</th>
<th>Pre-Budget Statement</th>
<th>Executive's Budget Proposal</th>
<th>Enacted Budget</th>
<th>Citizens Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is it produced at all?</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
<td>☑ Yes</td>
</tr>
<tr>
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<td>☑ No</td>
<td>☑ No</td>
<td>☑ No</td>
<td>☑ No</td>
</tr>
<tr>
<td>Question</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
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<tr>
<td>-------------------------------------------------------------------------</td>
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<td>-----</td>
<td>-----</td>
<td>----</td>
</tr>
<tr>
<td>Is it produced for internal purposes only?</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☒</td>
</tr>
<tr>
<td>Is it published too late compared to the accepted timeframe?</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☒</td>
</tr>
<tr>
<td>Is it available to the public in hard copy, with charge?</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
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<td>☒</td>
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<tr>
<td>Is it available to the public in hard copy, NO charge?</td>
<td>☐</td>
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<tr>
<td>Is it available to the public in soft copy, with charge?</td>
<td>☐</td>
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<td>☒</td>
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<tr>
<td>Is it available to the public in soft copy, NO charge?</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☒</td>
</tr>
<tr>
<td>Is it available to the public online?</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☒</td>
</tr>
<tr>
<td>If available online, provide internet/URL address</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
<td>n/a</td>
<td><a href="http://www.nasl.org/index.php/publications">http://www.nasl.org/index.php/publications</a></td>
</tr>
<tr>
<td>Is it machine readable? [only for electronic copies]</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☐</td>
<td>☒</td>
</tr>
<tr>
<td>Is there a “citizens version” of the budget document?</td>
<td>☐</td>
<td>☐</td>
<td>☒</td>
<td>☒</td>
<td>☒</td>
</tr>
</tbody>
</table>

**Sources:** Ministry of Finance and Economic Development has just redesigned their website and as such they are in the process of uploading documents. Initially the 2014 budget was in their website. For the Executive budget proposal, the GBAA 2005 states that The budget shall be laid before Parliament by the Minister not later than two months before the beginning of the financial year to which it relates. But for the past five years government was unable to meet this timeframe.

**Comments:** Documents related to this table are uploaded in table 1

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.
## Table 2b. Details about Availability

### Sierra Leone

<table>
<thead>
<tr>
<th>Budget Documents</th>
<th>In-Year Report</th>
<th>Mid-Year Review</th>
<th>Year-End Report</th>
<th>Audit Report</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Is it produced at all?</strong></td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td><strong>Is it produced for internal purposes only?</strong></td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td><strong>Is it published too late compared to the accepted timeframe?</strong></td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public in hard copy, with charge?</strong></td>
<td>☐ Yes</td>
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<td>☐ Yes</td>
<td>☐ Yes</td>
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<tr>
<td><strong>Is it available to the public in hard copy, NO charge?</strong></td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public in soft copy, with charge?</strong></td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public in soft copy, NO charge?</strong></td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
<tr>
<td><strong>Is it available to the public online?</strong></td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
<td>☐ Yes</td>
</tr>
</tbody>
</table>

If available online, provide internet/URL address

- **http://mofed.gov.sl/fiscalpublications.htm**
- **n/a**
- **n/a**

**Is it machine readable?**

- **Yes**
- **Yes**
- **Yes**
- **Yes**
Is there a “citizens version” of the budget document?

Yes
No
Yes
No
Yes
No

Sources: Section 54. (1) of the GBAA 2005 state that Where the transactions of each month have been duly recorded in the public accounts, the Accountant-General shall draw up and sign a monthly statement of the public accounts and publish such statement by Government Notice.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: 1) The Year End Report (being made public after audit which is a year after the year end) is published too late compared to the accepted timeframe, as Section 57(6) requires the Accountant General to publish the unaudited annual statement of public accounts as soon as possible after it is submitted to the Auditor-General (which is within three months of the year end). 2) Only limited quantities of the Audit Report are available to the public in hard copy with NO charge.

Table 3. When Are the Key Budget Documents Made Available to the Public?

Sierra Leone

Pre-Budget Statement: When is the Pre-Budget Statement made available to the public?

100. At least four months in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
67. At least two months, but less than four months, in advance of the budget year, and at least one month before the executive's budget proposal is introduced in the legislature
33. Less than two months in advance of the budget year, but at least one month before the executive's budget proposal is introduced in the legislature
0. Does not release to the public, or is released less than one month before the executive's budget proposal is introduced to the legislature

Executive Budget Proposal: When is the Executive Budget Proposal made available to the public?

100. At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
67. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
33. Less than two months in advance of the budget year, but at least in advance of the budget being approved
**Enacted Budget: When is the Enacted Budget made available to the public?**

- 100. Two weeks or less after the budget has been enacted
- 67. Between two weeks and six weeks after the budget has been enacted
- 33. More than six weeks, but less than three months, after the budget has been enacted
- 0. Does not release to the public, or is released more than three months after the budget has been enacted

**In-Year Report: When are In-Year Reports made available to the public?**

- 100. At least every month, and within one month of the period covered
- 67. At least every quarter, and within three months of the period covered
- 33. At least semi-annually, and within three months of the period covered
- 0. Does not release to the public

**Mid-Year Review: How long after the mid-point in the fiscal year (i.e., six months into the fiscal year) is the Mid-Year Review made available to the public?**

- 100. Six weeks or less after the mid-point
- 67. Nine weeks or less, but more than six weeks, after the mid-point
- 33. More than nine weeks, but less than three months, after the mid-point
- 0. Does not release to the public, or is released more than three months after the mid-point

**Year-End Report: How long after the end of the budget year is the Year-End Report made available to the public?**

- 100. Six months or less after the end of the budget year
- 67. Nine months or less, but more than 6 months, after the end of the budget year
- 33. More than nine months, but within 12 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 12 months after the end of the budget year

**Audit Report: How long after the end of the fiscal year are the final annual expenditures of national departments audited and released (except for secret programs)?**

- 100. Six months or less after the end of the budget year
- 67. 12 months or less, but more than 6 months, after the end of the budget year
- 33. More than 12 months, but within 18 months, after the end of the budget year
- 0. Does not release to the public, or is released more than 18 months after the end of the budget year

**Sources:** In Sierra Leone the executive budget proposal is the same as the enacted budget. Executive's Budget Proposal- Section 22 of the Government and Budgeting Accountability Act 2005 state that The budget shall be
laid before Parliament by the Minister not later than two months before the beginning of the financial year to which it relates. In most cases, it is laid either one month or less than one month before the end of the financial year. In year report - Section 55(2) of the GBAA 2005 states that the Minister shall submit a summary of government receipts and payments on a quarterly basis to Parliament not later than one month after the end of each quarter. 54. (1) Where the transactions of each month have been duly recorded in the public accounts, the Accountant-General shall draw up and sign a monthly statement of the public accounts and publish such statement by Government Notice. Year end report - Section 55(2) of the GBAA 2005 states that the Minister shall submit a summary of government receipts and payments on a quarterly basis to Parliament not later than one month after the end of each quarter. 54. (1) Where the transactions of each month have been duly recorded in the public accounts, the Accountant-General shall draw up and sign a monthly statement of the public accounts and publish such statement by Government Notice.

Comments: Supporting documents are uploaded in table 1

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: 1) With regard to Comment made, the executive budget proposal may not necessarily be the same as the enacted budget, though usually they are the same.

Table 4. General Questions

<table>
<thead>
<tr>
<th>Sierra Leone</th>
<th>YES/NO</th>
<th>If yes, additional information; If no, please note N/A in the text box.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Is there a law (or laws) guiding public financial management?</td>
<td>![Yes]</td>
<td>Government Budgeting and Accountability Act</td>
</tr>
</tbody>
</table>
Sources: The Freedom of Information Act 2013 is an Act to provide for the disclosure of information held by public authorities or by persons providing services for them and to provide for other related matters. Section 3.1.2 and 3.1.6 of the Revised Medium Term Expenditure Framework make provision for citizen engagement in the budget process and access to budget information prior to the budget discussion. The framework is uploaded. The GBAA 2005 make it mandatory for the Ministry of Finance and Economic Development to publish on a monthly, quarterly and yearly basis. Section 54.1 of the GBAA 2005 states that where the transactions of each month have been duly recorded in the public accounts, the Accountant-General shall draw up and sign a monthly statement of the public accounts and publish such statement by Government Notice. The Ministry of Finance and Economic Development post in their website revenue collected from mines and other sector.

PEER REVIEWER
Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Need to include the Financial Management Regulations 2007.

Section 2. Comprehensiveness of the Executive's Budget Proposal

001. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

A. Yes, administrative units accounting for all expenditures are presented.
B. Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, administrative units accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by administrative unit.
E. Not applicable/other (please comment).
Sierra Leone

A.

Score: 100


Comments: The Act made it mandatory for the Ministry of Finance and Economic Development (MOFED) to present its expenditure estimate by agency and administrative units. All Ministries, Departments and Agencies (MDAs) complied with these provisions by the budget circular issued by MOFED at the planning and formulation stages of the budget cycle between April and July of every year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

002. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

A. Yes, expenditures are presented by functional classification.

B. No, expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Sierra Leone

A.

Score: 100

Sources: Annex 3 (Sierra Leone Public Investment Programme FY 2014-2016) of the 2014 budget profile page xii

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Although the EBP in Annex 3 (Sierra Leone Public Investment Programme FY 2014-2016) of the 2014 budget profile page xii presents the expenditures for the budget year by functional classification, the functional classification used is as per the country’s PRSP pillars and programmes and not necessary in line with the current internationally acceptable UN Classification of Functions of Government (COFOG) group arrangements. The expenditures by the UN COFOG could not all be easily deduced from presentation in Annex 3, as the contexts are different in some respects.

003. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

A. Yes, the functional classification is compatible with international standards.

B. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

C. Not applicable/other (please comment).

Sierra Leone

B.

Score: 0

Sources: Annex 2 page ix of the 2014 budget profile and annex 3 on page xii


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
004. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

A. Yes, expenditures are presented by economic classification.
B. No, expenditures are not presented by economic classification.
C. Not applicable/other (please comment).

Sierra Leone

A.

Score: 100

Sources: page 20 of the 2014 budget speech provides classification for social protection, annex 3 on page xii of the 2014 budget profile provide capital investment, annex 4 on page xxii also provides capital expenditure and annex 5a on page xxv and 5b on xxvi provides information on payroll.

Comments: For each MDA, budget estimates are classified by economic classification as shown in pages 20 of the budget speech and page xii, xviii, xv and xvi of the 2014 budget profile. [link](http://www.nasal.org/index.php/training-manual/training-manual-module?task=document.viewdoc&id=42), [link](http://www.nasal.org/index.php/training-manual/training-manual-module?task=document.viewdoc&id=46)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

005. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

A. Yes, the economic classification is compatible with international standards.
B. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
C. Not applicable/other (please comment).
Sierra Leone

Score: 100


PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: a.

Comments: The economic classification is compatible with international standards, as the government uses a chart of accounts containing object codes that are compatible with international standards. A major concern is that the Budget presentation considers only broad economic classification of expenditures (such as wage and non-wage) that are analyzed further by administrative classification. Presentation of Revenue figures is predominantly by economic classification.

006. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

A. Yes, programs accounting for all expenditures are presented.
B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
C. Yes, programs accounting for less than two-thirds of expenditures are presented.
D. No, expenditures are not presented by program.
E. Not applicable/other (please comment).

Sierra Leone

Score: 67

Comments: The non-salary, non-interest recurrent expenditure category is the only expenditure categories classified by program with exceptions to the wages and salaries component. For example, the ministry of Health and Sanitation budget lines are broken down into sub sectors covering secondary, tertiary, primary, reproductive etc.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: 1) The Budget is presented by programmes as defined in the country's PRSP, see Annex 3.

2) The EBP is based on program budgeting using the chart of accounts but the detailed Budget Document (the Budget Book) is for internal use and not available to the public. Also, the Budget may not be FULLY constituted by programmes, as there are budget estimates not placed in their correct programme.

007. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.

C. Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.

D. No, multi-year expenditure estimates are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Sierra Leone

A.

Score: 100

Comments: The Medium Term Expenditure Framework is a three year budgeting framework that guides the preparation of the budget estimates outlines for all MDAs. Every year, MDAs follow the stipulations of the MTEF by developing their budget estimates for a three year budget cycle period ie. current year and two years ahead. The Medium Term Expenditure Framework adopted in 2005 is now an adopted practice and a crucial part of the Sierra Leone budgeting and planning process.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

008. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

A. Yes, multi-year estimates for programs accounting for all expenditures are presented.

B. Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.

C. Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.

D. No, multi-year estimates for programs are not presented.

E. Not applicable/other (please comment).

Sierra Leone

B.

Score: 67


Comments: The MTEF made it mandatory to provide expenditure classification two years ahead and by programme

PEER REVIEWER
Opinion: No, I do not agree with the score.

Suggested Answer: a.
**Comments:** Multi-year estimates for programs accounting for all expenditures are presented in Annex 3 (Sierra Leone Public Investment Programme FY2014-16, using the country's PRSP Pillars & Programmes.

**IBP COMMENT**
We agree with the researcher's response

---

**009. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?**

A. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

B. Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.

C. Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.

D. No, individual sources of tax revenue are not presented.

E. Not applicable/other (please comment).

---

**Sierra Leone**

**Score:** 67


**Comments:** Section 24 (1) (a-e) of the Government Budgeting and Accountability Act 2005 Government revenues and other receipts shall consist of – (a) tax revenues, including taxes on income and profits, goods and services, and taxes on international trade and other transactions; (b) non-tax revenues, including profits from public enterprises, administrative fees and charges, fines and forfeitures and repayment of loans; (c) domestic and external grants; (d) other revenues paid to Government under any enactment; and (e) domestic and external borrowing for financing the budget deficit. The process of identifying individual sources of tax revenues is supported by the MTEF provisions which specified for such classification to be made as it is considered helpful in identifying which areas government is getting more resources and which other areas it is getting less.

**PEER REVIEWER**
010. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

A. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
B. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
C. Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
D. No, individual sources of non-tax revenue are not presented.
E. Not applicable/other (please comment).

Sierra Leone

Score: 33


Comments: The 2014 budget only provide information on grant under non tax revenue.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Details or sources of programme grants (external budgetary support) are provided in Annex 1 Budget Profile but the details or sources of the projects grants are not exclusively provided although these can be deduced from Annex 3 Sierra Leone Public Investment Programme.
011. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates of revenue are presented by category.
B. No, multi-year estimates of revenue are not presented by category.
C. Not applicable/other (please

Sierra Leone

A. Yes, multi-year estimates of revenue are presented by category.

Score: 100


Comments: the 2014 budget provides revenue information by categories and for the next 3 years

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The categorization into tax and non tax revenue can only be deduced from the presentation.

012. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
B. Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
C. Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
D. No, multi-year estimates for individual sources of revenue are not presented.
E. Not applicable/other (please comment).

Sierra Leone

B.

Score: 67

Sources: Annex 1 page i of the 2014 budget profile

Comments: the 2014 budget do provide revenue for 2 years beyond but not for all revenue sources

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

013. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Sierra Leone

B.

Score: 67

Sources: 2014 budget profile annex 1

Comments: The total debt is not presented
014. Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total debt outstanding.

B. Yes, the core information is presented for the composition of the total debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total debt outstanding is not presented.

E. Not applicable/other (please comment).

Sierra Leone

C.

Score: 33

Sources: 2014 budget profile i and ii. Paragraph 28 page 5 of the budget speech explains as follows; "Total interest payments amounted to Le 224.0 billion. Of this, interest payments on domestic debt amounted to Le 208.1 billion. Foreign interest payments amounted to Le 15.9 billion" and paragraph 49-51 of page 8 of the budget speech also explains as follows; "Mr. Speaker, Honourable Members, as at end June 2013, Sierra Leone's total public debt stood at Le 6.0 trillion. Despite the increase in the stock of debt due mainly to finance infrastructure, agriculture and human development projects, Government recognizes the importance of debt sustainability in the medium to long term. 50. In this regard, Mr. Speaker, I am pleased to inform this Honourable House that a recent debt sustainability analysis conducted by the International Monetary Fund showed that our external debt is sustainable in the medium to long term with moderate risk of debt distress. The ratio of external debt to GDP of 24.2 percent is well below the threshold of 40 percent. Thus, Government will continue to implement prudent external borrowing policies by prioritizing highly concessional loans with a mix of non-concessional financing, especially for infrastructure projects with high rates of return."

Comments: Information on total interest payment which is further divided by domestic and foreign and total public debt charges are provided in the budget profile. The budget speech provide information on total outstanding debt.
**PEER REVIEWER**

**Opinion:** No, I do not agree with the score.

**Suggested Answer:** d.

**Comments:** Information on the Total Debt at the END OF THE BUDGET YEAR (Dec 2014) is not provided neither any information on its composition (interest rates, maturity, etc.).

**IBP COMMENT**

We agree with the researcher's response

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015. Does the Executive’s Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- A. Yes, information beyond the core elements is presented for the macroeconomic forecast.
- B. Yes, the core information is presented for the macroeconomic forecast.
- C. Yes, information is presented, but it excludes some core elements.
- D. No, information related to the macroeconomic forecast is not presented.
- E. Not applicable/other (please comment).

**Sierra Leone**

- **Score:** 67

**Sources:** 2014 budget profile page iii provides information on nominal GDP. paragraph 19 and 57 of page 4 and 9 respectively of the budget speech provides information on interest rate. paragraph 18 page 4 of the budget speech provides information on inflation.

**Comments:** The EBP and it supporting documents provide 3 out of the 4 information for the macroeconomic forecast.

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**PEER REVIEWER**
016. Does the Executive’s Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.

B. Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to different macroeconomic assumptions is not presented.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: no information is provided

Comments: The above documents do not provide any information regarding budget scenarios, particularly revenue, expenditure or changes in key assumptions.
017. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

A. Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

D. No, information that shows how new policy proposals affect expenditure is not presented.

E. Not applicable/other (please comment).

Sierra Leone

A. 

Score: 100

Sources: Annex 3 of the 2014 budget profile. Paragraph 3 page 1 of the 2014 budget speech

Comments: The 2014 budget provided information on new policy proposal. This so because of the Poverty Reduction Strategy Paper III (Agenda for prosperity).

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

018. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

A. Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.

B. Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative
discussion is not included.

C. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

D. No, information that shows how new policy proposals affect revenues is not presented.

E. Not applicable/other (please comment).

Sierra Leone

A.

Score: 100

Sources: Paragraph 55, 56, 57, 60 and 73 of the 2014 budget speech. Annex 3 page xiii of the 2014 budget profile

Comments: The Poverty Reduction Strategy Paper III for Sierra Leone provide information on diversifying the economy which will create a new revenue stream for government and hence increase the total revenue.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Suggested Answer: d.

019. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.

C. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-1 are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Sierra Leone
020. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

A. Yes, programs accounting for all expenditures are presented for BY-1.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.

D. No, expenditures are not presented by program for BY-1.

E. Not applicable/other (please comment).

Sierra Leone

Score: 67


Comments: Only for non-salary, non interest recurrent expenditure and development expenditure.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
021. In the Executive's Budget Proposal or any supporting budget
documentation, have expenditure estimates of the year prior
to the budget year (BY-1) been updated from the original
enacted levels to reflect actual expenditures?

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

B. No, expenditure estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Sierra Leone

A. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Score: 100


Comments: The actual for the capital expenditure is not updated from the original enacted budget only the non-salary non interest recurrent allocation is updated

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

022. Does the Executive's Budget Proposal or any supporting
budget documentation present estimates of expenditure for
more than one year prior to the budget year (that is, BY-2 and
prior years) by any of the three expenditure classifications (by
administrative, economic, or functional classification)?

A. Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, or functional classification).

B. Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
C. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

D. No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.

E. Not applicable/other (please comment).

Sierra Leone

B. Score: 67


Comments: Administrative and functional classification is provided for BY-2

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

023. Does the Executive’s Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

A. Yes, programs accounting for all expenditures are presented for BY-2 and prior years.

B. Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-2 and prior years.

C. Yes, programs accounting for less than two-thirds of expenditures are presented for BY-2 and prior years.

D. No, expenditures are not presented by program for BY-2 and prior years.

E. Not applicable/other (please

Sierra Leone

C. Score: 33

Comments: supporting documentation present expenditures for one third of individual programs, accounting for all expenditures, for BY-2 and prior years.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Suggested Answer: c.

Comments: Some programme expenditure figures for BY-2 and prior years provided but only in those sectors such as Health where programmes are structured by Administrative Units. However, the programme expenditures for PRSP pillars or programmes presented in Annex 3 Sierra Leone Public Investment Programme FY2014-16 are not shown for BY-1 and prior years.

024. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

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).

Sierra Leone

A.

Score: 100

Sources: Annex 2 page v of the 2014 budget profile.

Comments: BY-2 actual are provided in the EBP supporting document and it is only for the non salary non interest recurrent allocation.

PEER REVIEWER
**Opinion:** Yes, I agree with the score and have no comments to add.

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**025.** Does the Executive’s Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

**A.** Yes, revenue estimates for BY-1 are presented by category.

**B.** No, revenue estimates for BY-1 are not presented by category.

**C.** Not applicable/other (please comment).

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**Sierra Leone**

**A.**

**Score:** 100


**Comments:** BY-1 revenue information is provided in the 2014 budget profile

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**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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**026.** Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

**A.** Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**B.** Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.

**C.** Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.

**D.** No, individual sources of revenue are not presented for BY-1.
027. In the Executive’s Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

A. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

B. No, revenue estimates for BY-1 have not been updated from the original enacted levels.

C. Not applicable/other (please comment).

Sierra Leone

B.

Score: 67


Comments: The 2014 budget provide information individual sources of revenue accounting for all revenue are presented for BY-1.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Sierra Leone

B.

Score: 0


Comments: The supporting document of the EBP only provide information for BY-2.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

028. Does the Executive’s Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, revenue estimates for BY-2 and prior years are presented by category.
B. No, revenue estimates for BY-2 and prior years are not presented by category.
C. Not applicable/other (please comment).

Sierra Leone

A. 100

Score: 100


Comments: The 2014 budget profile provide budget documentation that present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

029. Does the Executive’s Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

A. Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
B. Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
C. Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2
and prior years.

D. No, individual sources of revenue are not presented for BY-2 and prior years.

E. Not applicable/other (please comment).

Sierra Leone

Score: 67


Comments: The 2014 budget profile provide budget information on sources of revenue for more than one year prior to the budget year (2012 and 2013)

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

030. In the Executive’s Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

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).

Sierra Leone

A. Score: 100

**Comments:** The 2014 budget provide budget information for sources of revenue for BY-2

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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031. Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

**A.** Yes, information beyond the core elements is presented for government debt.

**B.** Yes, the core information is presented for government debt.

**C.** Yes, information is presented, but it excludes some core elements.

**D.** No, information related to government debt is not presented.

**E.** Not applicable/other (please comment).

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**Sierra Leone**

**C.**

**Score:** 33


**Comments:** All information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1) are provided in 2014 except the maturity period.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.
Comments: Information on the composition, maturity and interest rates for outstanding public debts for BY-1 is not provided.

032. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

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).

Sierra Leone

A.
Score: 100


Comments: The 2014 budget provides updated budget information on debt figures reflect actual outcomes as recent as 2013.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

033. Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)
A. Yes, information beyond the core elements is presented for all extra-budgetary funds.

B. Yes, the core information is presented for all extra-budgetary funds.

C. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

D. No, information related to extra-budgetary funds is not presented.

E. Not applicable/other (please comment).

Sierra Leone

C.

Score: 33

Sources: Paragraph 109, 111, 114, 115, 125, 146, 155 of the 2014 budget speech.


Comments: The 2014 provide information on extra-budgetary funds for the budget year.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: Information is provided on the purpose and policy rationale for setting up the various extra budgetary funds mentioned in the Budget Speech but core information on the estimates of income, expenditure, and financing is not presented.

RESEARCHER’S RESPONSE

Agreed

IBP COMMENT

034. Does the Executive’s Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

A. Yes, central government finances are presented on a consolidated basis.

B. No, central government finances are not presented on a consolidated basis.
C. Not applicable/other (please comment).

Sierra Leone

B.
Score: 0


PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

035. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

A. Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
B. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
C. Yes, estimates of some but not all intergovernmental transfers are presented.
D. No, estimates of intergovernmental transfers are not presented.
E. Not applicable/other (please comment).

Sierra Leone

A.
Score: 100


Comments: The 2014 budget provides extensive information on the intergovernmental transfers for the budget year.
036. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

A. Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

B. Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.

C. Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.

D. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

E. Not applicable/other (please comment).

Sierra Leone

C.

Score: 33


Comments: the 2014 budget provides information for displays expenditures by region which illustrate the financial impact of policies on different groups of citizens for the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The information presented on expenditure by region (location) is limited and only for some development projects.
037. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

A. Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.

B. Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all transfers to public corporations are presented.

D. No, estimates of transfers to public corporations are not presented.

E. Not applicable/other (please comment).

Sierra Leone

A. Score: 100


Comments: The 2014 budget provides extensive information on transfers to public corporations for the budget year.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

038. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

A. Yes, information beyond the core elements is presented for all quasi-fiscal activities.

B. Yes, the core information is presented for all quasi-fiscal activities.

C. Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
D. No, information related to quasi-fiscal activities is not presented.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: no information

Comments: no information

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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039. Does the Executive’s Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

A. Yes, information beyond the core elements is presented for all financial assets.

B. Yes, the core information is presented for all financial assets.

C. Yes, information is presented, but it excludes some core elements or some financial assets.

D. No, information related to financial assets is not presented.

E. Not applicable/other (please comment).

Sierra Leone

C.

Score: 33

Sources: Paragraph 22 of the 2014 budget speech.

Comments: The budget speech for 2014 budget mentions government assets like gross international foreign reserves.
Opinion: No, I do not agree with the score.

Suggested Answer: d.

Comments: Information on financial assets of the government is not presented with the EBP or supporting document but are rather presented in the annual public accounts prepared and presented separately by the Accountant General.

IBP COMMENT
We agree with the researcher's response

040. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

A. Yes, information beyond the core elements is presented for all nonfinancial assets.
B. Yes, the core information is presented for all nonfinancial assets.
C. Yes, information is presented, but it excludes some nonfinancial assets.
D. No, information related to nonfinancial assets is not presented.
E. Not applicable/other (please comment).

Sierra Leone

Score: 0

Sources: no information on non-financial asset.

Comments: no information on non-financial asset.no information on non-financial asset.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
041. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

A. Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.

B. Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all expenditure arrears are presented.

D. No, estimates of expenditure arrears are not presented.

E. Not applicable/other (please comment).

Sierra Leone

B.

Score: 67

Sources: Paragraph 51 of the 2014 budget speech. Annex 1 page ii of the 2014 budget profile.

Comments: The budget profile provide arrears for domestic suppliers including outstanding arrears of previous years, government arrears to parastatal and wages and arrears to subscription for international organizations.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

042. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)
A. Yes, information beyond the core elements is presented for all contingent liabilities.

B. Yes, the core information is presented for all contingent liabilities.

C. Yes, information is presented, but it excludes some core elements or some contingent liabilities.

D. No, information related to contingent liabilities is not presented.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: no information

Comments: no information

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

043. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)
presented.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: No information

Comments: The 2014 budget does not provide information on future liabilities

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

044. Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

A. Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.

B. Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all sources of donor assistance are presented.

D. No, estimates of the sources of donor assistance are not presented.

E. Not applicable/other (please comment).

Sierra Leone

A.

Score: 100


Comments: The budget provide information on donor assistance financially but not in kind,
045. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

A. Yes, information beyond the core elements is presented for all tax expenditures.
B. Yes, the core information is presented for all tax expenditures.
C. Yes, information is presented, but it excludes some core elements or some tax expenditures.
D. No, information related to tax expenditures is not presented.
E. Not applicable/other (please comment).

Sierra Leone

D.
Score: 0

Sources: No information

Comments: No information

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

046. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

A. Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
**Sierra Leone**

**C.**

**Score:** 33


**Comments:** The 2014 budget provide information on earmark revenue

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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047. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

**A.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.

**B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.

**C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.

**D.** No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

**E.** Not applicable/other (please comment).
The 2014 budget is directly linked to the government Poverty Reduction Strategy Paper 3 - Agenda for Prosperity.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

048. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year)?

**A.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.

**B.** Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.

**C.** Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.

**D.** No, information on the link between the budget and the government’s stated policy goals for a multi-year period is not presented.

**E.** Not applicable/other (please comment).

**Sierra Leone**

**A.**

**Score:** 100

Comments: The 2014 budget provides information on how the proposed budget (both new proposals and existing policies) is linked to government’s policy goals for a multi-year period (for at least two years beyond the budget year).

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

049. Does the Executive’s Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

A. Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).

B. Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.

C. Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).

D. No, nonfinancial data on inputs to be acquired are not presented.

E. Not applicable/other (please comment).

Sierra Leone

Score: 0

Sources: No information

Comments: No information

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
050. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

A. Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
B. Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
C. Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
D. No, nonfinancial data on results are not presented.
E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: No information on non financial data presented in the 2014 budget

Comments: No information on non financial data presented in the 2014 budget

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

051. Are performance targets assigned to nonfinancial data on results in the Executive’s Budget Proposal or any supporting budget documentation?

A. Yes, performance targets are assigned to all nonfinancial data on results.
B. Yes, performance targets are assigned to most nonfinancial data on results.
C. Yes, performance targets are assigned to some nonfinancial data on results.
D. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
052. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations in at least the budget year?

A. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.

B. Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.

C. Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.

D. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

E. Not applicable/other (please comment).

Sierra Leone

B.

Score: 67

Sources: Paragraph 111, 125, 146, 155, 120 of the 2014 budget speech. Annex 3 and Annex 4 page xii to xxi of

Comments: The 2014 budget provides information that target the impoverish and specially fund was set to for some of the target group.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

053. Does the executive release to the public its timetable for formulating 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 whatever central government agency is in charge of coordinating the budget's formulation)?

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).

Sierra Leone
A. Score: 100

Sources: 2014 budget call circular release to the public its timetable for formulating the Executive's Budget Proposal

Comments: The Budget call circular provide details timetable for formulating the Executive's Budget Proposal

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
Section 3. Comprehensiveness of Other Key Budget Documents

054. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

A. Yes, information beyond the core elements is presented for the macroeconomic forecast.

B. Yes, the core information is presented for the macroeconomic forecast.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the macroeconomic forecast is not presented.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: NA

Comments: This document is not available to the public

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
055. Does the Pre-Budget Statement present information on the government’s expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

A. Yes, information beyond the core elements is presented for the government’s expenditure policies and priorities.

B. Yes, the core information is presented for the government’s expenditure policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government’s expenditure policies and priorities is not presented.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: NA

Comments: Not available to the public

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

056. Does the Pre-Budget Statement present information on the government’s revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

A. Yes, information beyond the core elements is presented for the government’s revenue policies and priorities.
B. Yes, the core information is presented for the government's revenue policies and priorities.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to the government's revenue policies and priorities is not presented.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: NA

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

057. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: NA
058. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

A. Yes, multi-year expenditure estimates are presented.
B. No, multi-year expenditure estimates are not presented.
C. Not applicable/other (please comment).

Sierra Leone

B. Score: 0

Sources: NA

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

059. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
C. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
D. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
E. Not applicable/other (please comment).
Sierra Leone

A.

Score: 100


Comments: The 2014 budget provides information on the three expenditure classifications

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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060. Does the Enacted Budget present expenditure estimates for individual programs?

A. Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.

B. Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Enacted Budget does not present expenditure estimates by program.

E. Not applicable/other (please comment).

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Sierra Leone

B.

Score: 67


Comments: The 2014 budget provides extensive information on individual programs.

PEER REVIEWER
061. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Enacted Budget presents revenue estimates by category.
B. No, the Enacted Budget does not present revenue estimates by category.
C. Not applicable/other (please comment).

Sierra Leone

A. 

Score: 100


Comments: The 2014 budget provides information on revenue by tax and non tax revenue

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The 2014 Budget does not per se categorize Revenue into Tax and Non Tax Revenue but this categorization can be deduced from the presentation.

062. Does the Enacted Budget present individual sources of revenue?

A. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
B. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Enacted Budget does not present individual sources of revenue.

E. Not applicable/other (please comment).

Sierra Leone

B.

Score: 67


PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The score of 'a' is inconsistent with answers given in Questions 009 and 010, as these are reading from the same budget document.

RESEARCHER’S RESPONSE

I agree with the peer reviewer

063. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

A. Yes, all three estimates related to government borrowing and debt are presented.

B. Yes, two of the three estimates related to government borrowing and debt are presented.

C. Yes, one of the three estimates related to government borrowing and debt are presented.

D. No, none of the three estimates related to government borrowing and debt are not presented.

E. Not applicable/other (please comment).

Sierra Leone

B.
Score: 67


PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: b.

Comments: The scoring of 'a' is inconsistent with the answer given in Question 013 and information is not given total debt, comprising of domestic and external debts.

RESEARCHER’S RESPONSE

I agree with the peer reviewer

064. What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

A. The Citizens Budget provides information beyond the core elements.
B. The Citizens Budget provides the core information.
C. The Citizens Budget provides information, but it excludes some core elements.
D. The Citizens Budget is not published.
E. Not applicable/other (please comment).

Sierra Leone

B.

Score: 67


Comments: The 2014 Citizen provides information on expenditure and revenue totals; the main policy initiatives in the budget; the macroeconomic forecast upon which the budget is based; but not contact
information for follow-up by citizens.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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### 065. How is the Citizens Budget disseminated to the public?

- **A.** A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- **B.** A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- **C.** A Citizens Budget is disseminated only by using one means of dissemination.
- **D.** A Citizens Budget is not published.
- **E.** Not applicable/other (please comment).

**Sierra Leone**

**A.**

**Score:** 100

**Sources:** [http://www.nsasl.org/index.php/publications](http://www.nsasl.org/index.php/publications)

**Comments:** The Citizen budget is disseminated through the following means: Hard copy, internet, radio programme, town hall meetings and TV programme

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** Though the Citizens Budget is available on the Non-State Actors Website, it is not at current available on the Ministry of Finance Website.

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### 066. Has the executive established mechanisms to identify the public’s requirements for budget information prior to publishing the Citizens Budget?
A. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: Such mechanisms don't exist

Comments: N/A

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

067. Are “citizens” versions of budget documents published throughout the budget process?

A. A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).

B. A citizens version of budget documents is published for at least two of the four stages of the budget process.

C. A citizens version of budget documents is published for at least one stage of the budget process.

D. No citizens version of budget documents is published.

E. Not applicable/other (please comment).
Sierra Leone

C.

Score: 33

Sources: A Citizens Budget is published during the formulation stage

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

068. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
B. Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
C. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
D. No, the In-Year Reports do not present actual expenditures by any expenditure classification.
E. Not applicable/other (please comment).

Sierra Leone

B.

Score: 67

Sources: http://mofed.gov.sl/budgetspeeches.htm

Comments: The 2014 in-year report only presents actual expenditures by economic and functional classification

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
069. Do the In-Year Reports present actual expenditures for individual programs?

A. Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
B. Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
C. Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
D. No, the In-Year Reports do not present actual expenditures by program.
E. Not applicable/other (please comment).

Sierra Leone

D. Score: 0

Sources: http://mofed.gov.sl/budgetspeeches.htm

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

070. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for expenditures presented in the In-Year Reports.
B. No, comparisons are not made for expenditures presented in the In-Year Reports.
C. Not applicable/other (please comment).

Sierra Leone

A.
071. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

A. Yes, In-Year Reports present actual revenue by category.

B. No, In-Year Reports do not present actual revenue by category.

C. Not applicable/other (please comment).

Sierra Leone

A. Yes, In-Year Reports present actual revenue by category.

Score: 100

Sources: STATEMENT OF PAYMENTS BY PROGRAMME/ACTIVITIES/FUNCTIONS OF GOVERNMENT (Functional Classification of Expenditures by Heads and Items) for the month ended 30th April 2013
http://mofed.gov.sl/budgetspeeches.htm

Comments: There are indications that this practice is being adhered to. GBBA 2005 section 53:(1) The vote controller of a budgetary agency shall, within ten days after the end of each month, submit to the Financial Secretary, in the prescribed form, information on actual revenue and expenditure for the preceding month and the amounts anticipated to be collected or expended for that month. (2) The Minister shall submit a summary of government receipts and payments on a quarterly basis to Parliament not later than one month after the end of each quarter

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
072. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

A. Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.

B. Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.

C. Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.

D. No, In-Year Reports do not present individual sources of actual revenue.

E. Not applicable/other (please comment).

Sierra Leone

B.

Score: 67

Sources: STATEMENT OF FISCAL OPERATIONS (CONSOLIDATED FUND) March 2014
http://mofed.gov.sl/bquetspe.htm

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

073. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

A. Yes, comparisons are made for revenues presented in the In-Year Reports.

B. No, comparisons are not made for revenues presented in the In-Year Reports.

C. Not applicable/other (please comment).

Sierra Leone
074. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

A. Yes, all three estimates related to government borrowing and debt are presented.
B. Yes, two of the three estimates related to government borrowing and debt are presented.
C. Yes, one of the three estimates related to government borrowing and debt are presented.
D. No, none of the three estimates related to government borrowing and debt are not presented.
E. Not applicable/other (please comment).

Sierra Leone

B. Score: 67


Comments: Debt is not presented

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
075. Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

A. Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.

B. Yes, the core information is presented for the composition of the total actual debt outstanding.

C. Yes, information is presented, but it excludes some core elements.

D. No, information related to composition of total actual debt outstanding is not presented.

E. Not applicable/other (please comment).

Sierra Leone

C.

Score: 33


PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

076. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

A. Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

B. Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

C. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

D. No, the estimates for macroeconomic forecast have not been updated.
077. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

A. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

B. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

C. Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

D. No, expenditure estimates have not been updated.

E. Not applicable/other (please comment).
078. Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

A. Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: n/a

Comments: Produced but for internal purpose

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

079. Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

A. Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.

B. Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
D. No, the Mid-Year Review does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Sierra Leone

D. 

Score: 0

Sources: N/A

Comments: produced but for internal purpose

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

080. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

A. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

B. Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.

C. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

D. No, revenue estimates have not been updated.

E. Not applicable/other (please comment).

Sierra Leone

D. 

Score: 0

Sources: n/a

Comments: produced but for internal purpose
081. Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Mid-Year Review presents revenue estimates by category.
B. No, the Mid-Year Review does not present revenue estimates by category.
C. Not applicable/other (please comment).

Sierra Leone

Score: 0

Sources: N/A

Comments: produced but for internal purpose.

082. Does the Mid-Year Review of the budget present individual sources of revenue?

A. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
B. Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Mid-Year Review does not present individual sources of revenue.
E. Not applicable/other (please comment).
083. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

A. Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.

B. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

C. Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.

D. No, estimates of government borrowing and debt have not been updated.

E. Not applicable/other (please comment).
084. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

A. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.

D. No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.

E. Not applicable/other (please comment).

Sierra Leone

A. Score: 100

Sources: Page 37 to 158 of the 2012 report of annual statement of public accounts.

PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: a.

Comments: Narration on the differences between the enacted levels and actual expenditures for the year is given in the Report of the Accountant General accompanying the Year End Report.

RESEARCHER'S RESPONSE

Yes i agreed. I have checked it.it is correct. i agreed to option "a"

085. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?
A. Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

B. Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.

C. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

D. No, the Year-End Report does not present expenditure estimates by any expenditure classification.

E. Not applicable/other (please comment).

Sierra Leone

A.

Score: 100

Sources: Page 37 to 158 of the 2012 report and annual statement of public accounts.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

086. Does the Year-End Report present expenditure estimates for individual programs?

A. Yes, the Year-End Report presents estimates for programs accounting for all expenditures.

B. Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.

C. Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.

D. No, the Year-End Report does not present expenditure estimates by program.

E. Not applicable/other (please comment).

Sierra Leone

A.
**Score**: 100

**Sources**: Pages 37-158 of the report and annual statement of public accounts 2012

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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087. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

**A.** Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

**B.** Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.

**C.** Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.

**D.** No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.

**E.** Not applicable/other (please comment).

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**Sierra Leone**

**A.**

**Score**: 100

**Sources**: Page 3 and pages 21 to 27 of the 2012 report and annual statement of public accounts

**PEER REVIEWER**

**Opinion**: No, I do not agree with the score.

**Suggested Answer**: a.

**Comments**: Narration on the differences between the enacted levels and actual revenues for the year is provided in the Report of the Accountant General accompanying the Year End Report.

**RESEARCHER’S RESPONSE**

Yes i agreed. I have checked it. It is correct. I agreed to option "a"
088. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

A. Yes, the Year-End Report presents revenue estimates by category.
B. No, the Year-End Report does not present revenue estimates by category.
C. Not applicable/other (please comment).

Sierra Leone

A.
Score: 100

Sources: Page 3 and pages 21 to 27 of the 2012 report and annual statement of public accounts

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

089. Does the Year-End Report present individual sources of revenue?

A. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
B. Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
C. Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
D. No, the Year-End Report does not present individual sources of revenue.
E. Not applicable/other (please comment).

Sierra Leone

A.
090. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Sierra Leone

A. Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

Score: 100

Sources: Pages 159 to 166 of the 2012 report and annual statement of public accounts

Peer Reviewer

Opinion: Yes, I agree with the score and have no comments to add.
091. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

A. Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.

D. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: Information not presented in the report and annual statement of public accounts

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

092. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
D. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: Information not presented

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

093. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: Information not presented
094. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country’s most impoverished populations and the actual outcome?

A. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are presented.

D. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country’s most impoverished populations and the actual outcome are not presented.

E. Not applicable/other (please comment).

Sierra Leone

B.

Score: 67

Sources: Pages 145-157 and page 175 of the 2012 report and annual statement of accounts.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
095. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

A. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.

B. Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.

C. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

D. No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: Information not presented.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

096. Is a financial statement included as part of the Year-End Report or released as a separate report?

A. Yes, a financial statement is part of the Year-End Report or is released as a separate report.

B. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

C. Not applicable/other (please comment).

Sierra Leone
A. Score: 100

Sources: Pages 2 to 19 of the 2012 report and annual statement of public accounts

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

097. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

A. The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
B. The SAI has conducted two of the three types of audits, and made them available to the public.
C. The SAI has conducted one of the three types of audits, and made them available to the public.
D. The SAI has not conducted any of the three types of audits, or has not made them available to the public.
E. Not applicable/other (please comment).

Sierra Leone

A. Score: 100


Comments: Sierra Leone Supreme Audit Institution called Audit Service Sierra Leone does compliance, financial, and performance audit.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.
098. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All expenditures within the SAI's mandate have been audited.
B. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
C. Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
D. No expenditures have been audited.
E. Not applicable/other (please comment).

Sierra Leone

B.

Score: 67

Sources: Interview with the SAI of Sierra Leone

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

099. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

A. All extra-budgetary funds within the SAI's mandate have been audited.
B. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
C. Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
D. No extra-budgetary funds have been audited.
E. Not applicable/other (please comment).
Sierra Leone

Score: 0


Comments: The audit report does not contain information on extra-budgetary funds and this has never been the case before in Sierra Leone.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

A. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report’s content.

B. No, the annual Audit Report(s) does not include an executive summary.

C. Not applicable/other (please comment).

Sierra Leone

Score: 100


Comments: The 2012 annual audit report do have executive summary

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
101. 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?

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).

Sierra Leone

D.

Score: 0

Sources: Not published

Comments: Audit report findings are made public and follow up audit hearing conducted by the parliamentary public accounts committee are also open to the public. Nonetheless, hardly there has been any report that track progress reports on some of the audit findings. We have observed that the same findings keep rolling out in subsequent audit reports which suggest that audit findings are hardly taken seriously by the executive.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

A. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
B. Yes, the SAI or legislature reports publicly on most audit recommendations.
C. Yes, the SAI or legislature reports publicly on some audit recommendations.
D. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

E. Not applicable/other (please comment).

Sierra Leone

A.

Score: 100

Sources: Parliamentary report on the auditor general report.

Comments: Parliament for the first time release it report on the auditor general report. The 2011 report was release in 2013

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

Section 4. Strength of Oversight Institutions

103. Does the legislature have internal capacity to conduct budget analyses or use independent research capacity for such analyses?

A. Yes, there is a specialized budget research office/unit attached to the legislature, and it has sufficient staffing, resources, and analytical capacity to carry out its tasks.

B. Yes, there is a specialized budget research office, but its staffing and other resources, including adequate funding, are insufficient to carry out its tasks.

C. Yes, there are independent researchers outside the legislature that can perform budget analyses and the legislature takes advantage of this capacity, but there is no specialized office attached to the legislature.

D. No, the legislature has neither internal capacity nor access to independent research capacity for budget analyses.

E. Not applicable/other (please comment).

Sierra Leone
Score: 33

Sources: Section 25 (7) of the GBBA 2005: "The Speaker may, by resolution of Parliament, hire temporally, or permanently a small core of technical staff to assist in gathering information, making research and analysis on issues pertinent to its deliberation and resolution on the budget submitted to Parliament by the Minister"

Comments: Even though there is a provision in the Government Budgeting and Accountability Act 2005 for parliament to hire research assistants, nevertheless it only exist on paper as parliament lack sufficient resources to hire researchers. Budget Advocacy Network (BAN) which is an independent network of NGOs that undertake budget analysis and also provide support to parliament by providing analysis of the national budget. For example an analysis of the national budgets 2011 was analyzed and circulated widely and parliamentary debates on the budget made references to the press release as well as other non-governmental organizations that use the findings in their advocacy for upward increases in social sector in the area of health sector budget.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

104. Does the legislature debate budget policy prior to the tabling of the Executive's Budget Proposal?

A. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, and the executive is obliged to reflect the legislature's recommendations in the budget.

B. Yes, the legislature both debates budget policy prior to the tabling of the Executive's Budget Proposal and approves recommendations for the budget, but the executive is not obliged to reflect the legislature's recommendations in the budget.

C. Yes, the legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, but the legislature does not approve recommendations for the budget.

D. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Sierra Leone
Score: 0

Sources: Interview with Clerk of Parliament June 2014 and our own research

Comments: The executive responsibility is to prepare the budget policy which stakeholders will debate on during the bilateral budget discussion for input and comment from the general public and send it to parliament for approval. The budget process in Sierra Leone does not make provision for parliament to debate the budget policy before tabling the executive budget proposal, and this from experience has never occurred before.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

105. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?

A. Yes, the executive holds consultations with a wide range of legislators.
B. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.
C. Yes, the executive holds consultations with only a limited number of legislators.
D. No, the executive does not consult with members of the legislature as part of the budget preparation process.
E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: Interviewed with the Clerk of Parliament June 2014

Comments: The executive responsibility is to prepare the budget policy which stakeholders will debate on during the bilateral budget discussion for input and comment from the general public and send it to parliament for approval. The budget process in Sierra Leone does not make provision for parliament to debate the budget policy before tabling the executive budget proposal, and this from experience has never occurred before.
106. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

A. The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.

B. The legislature receives the Executive's Budget Proposal at least six weeks, but less than three months, before the start of the budget year.

C. The legislature receives the Executive's Budget Proposal less than six weeks before the start of the budget year.

D. The legislature does not receive the Executive's Budget Proposal before the start of the budget year.

E. Not applicable/other (please comment).

Sierra Leone

C.

Score: 33


Comments: The 2014 EBP was laid in parliament on the 29th November 2013

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

107. When does the legislature approve the Executive's Budget Proposal?

A. The legislature approves the budget at least one month in advance of the start of the budget year.
B. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

C. The legislature approves the budget less than one month after the start of the budget year.

D. The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: Harzard of parliament

Comments: The budget speech is approval within two weeks after it was laid in Parliament but the allocations was approved in February

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

108. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

A. Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.

B. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

C. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.

D. No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.

E. Not applicable/other (please comment).

Sierra Leone

C.

Score: 33
Comments: he only reference made for some checks by parliament on the discretion on the part of executive to spend whether within the limit set by the appropriation act or outside of it is the Parliament Standing Order (SO): SO 67 (2) which states " An amendment to any Head Expenditure to increase the sum allotted thereto whether in respect of any item or head or of the head itself may only be moved by a Minister who shall signify to the Committee the increase in accordance with paragraph (3) of S.O. 5. even in this case, its authority is very limited as this only happens during the budget execution phase and not before the appropriation act is passed.

PEER REVIEWER
Opinion: Yes, I agree with the score and have no comments to add.

109. Does the executive seek input from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds between administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Sierra Leone
C.

Score: 33

Sources: Section 28(3) of the GBBA states that "The Minister may, by regulations made under this Act, authorize the re-allocation of expenditure within the ambit of an agency's appropriation. http://www.sierra-
PEER REVIEWER

Opinion: No, I do not agree with the score.

Suggested Answer: c.

Comments: In spite of section 28(3) of the GBAA 2005 quoted by the Researcher, section 28(2) restricts an appropriation approved for a budgetary agency to the purpose described and within the limits set by the different classifications within the agency's estimates. Further to that, the Minister has Financial Management Regulations 2007 for which regulation 31 expatiates the virement restrictions.

RESEARCHER'S RESPONSE

I agree with the peer reviewer

110. Does the executive seek input from the legislature prior to shifting funds within administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to shifting funds within administrative units, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to shifting funds within administrative units, but in practice the executive shifts funds without seeking prior approval or input from the legislature.

D. The executive shifts funds within administrative units without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Sierra Leone

C.

Score: 33

Sources: Section 28 (3) of the GBBA 2005: The Minister may, by regulations made under this Act, authorize the
re-allocation of expenditure within the ambit of an agency's appropriation.

**Comments:** There is no law which restrict the executive from shifting between lines items but would require authorization from the Minister of Finance.

**PEER REVIEWER**
**Opinion:** No, I do not agree with the score.
**Suggested Answer:** c.


**RESEARCHER'S RESPONSE**
I agree with the peer reviewer

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111. Does the executive seek input from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenues, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending excess revenue, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends excess revenues without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

**Sierra Leone**

**Score:** 33
Sources: The Constitution of Sierra Leone under section 112 (3 and 4) deals with supplementary budget issues in particular Sub section 4 states that "where in respect of financial year a supplementary estimate has been approved by parliament, in accordance with the provision sub section 3 a supplementary appropriation bill shall be introduced in the financial year following the financial year to which the estimated related providing for the appropriation of the sum so approved for the purpose specified in that estimate. [http://www.sierra-leone.org/Laws/constitution1991.pdf](http://www.sierra-leone.org/Laws/constitution1991.pdf)

Comments: Although the executive is required by law to seek parliamentary approval for any supplementary budget that may arises from excess revenues, in practice this provision is never being complied with by the executive nor has there been any case in parliament dealing with such matters over the past five years. This indicates that the executive uses extra legislative means to bypass reporting this to parliament even though in some cases the national revenue authority Sierra Leone may report revenue collected in excess of what has been forecast.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Whereby the approved budget limits are surpassed, these are reported to Parliament, though not explicitly, in the EBP for the ensuing year but they are often overlooked by Parliament as the Government enjoys majority rule in the House.

112. When was the most recent supplemental budget approved?

A. The most recent supplemental budget was approved before the funds were expended.

B. The most recent supplemental budget was approved after the funds were expended, or the executive implemented the supplemental budget without ever receiving approval from the legislature (please specify).

C. Not applicable/other (please comment).

Sierra Leone

A.

Score: 100

Sources: 2013 supplementary budget, July 2013

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
113. Does the executive seek input from the legislature prior to spending contingency funds or other funds for which no specific purpose was identified in the Enacted Budget, and is it legally required to do so?

A. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, and it does so in practice.

B. The executive obtains approval or input from the legislature prior to spending contingency funds, but is not required to do so by law or regulation.

C. The executive is required by law or regulation to obtain approval or input from the legislature prior to spending contingency funds, but in practice the executive spends these funds without seeking prior approval or input from the legislature.

D. The executive spends contingency funds without seeking prior approval or input from the legislature, and there is no law or regulation requiring it to obtain such prior approval or input from the legislature.

E. Not applicable/other (please comment).

Sierra Leone

A.

Score: 100

Sources: Appropriation Act 2014 p (Contingency fund which is 1.1% of the estimated total recurrent revenue)

Comments: It is prepared and approved together with the enacted budget.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: Grants receivable and new loans are forwarded to Parliament for approval before becoming effective and being utilized.

114. Does a committee of the legislature hold public hearings to review and scrutinize Audit Reports?

A. Yes, a committee holds public hearings to review and scrutinize a wide range of Audit Reports.
B. Yes, a committee holds public hearings to review and scrutinize the main Audit Reports.

C. Yes, a committee holds public hearings to review and scrutinize a small number of Audit Reports.

D. No, a committee does not hold public hearings to review and scrutinize Audit Reports.

E. Not applicable/other (please comment).

Sierra Leone

A.

Score: 100

Sources: Standing Order of Parliament (SO 70 (6 a and b): There shall be a Committee to be know as the Public Accounts Committee consisting of the Deputy Speaker as Chairman and not more than ten other Members, to be nominated by the Committee of Selection. It shall be the duty of the Committee to examine the annual accounts showing the appropriation of the sums granted by the House to meet public expenditure together with the reports and and special reports of the Auditor-General thereon. Government Budgeting and Accountability Act 2005 section 66 (3): Parliament shall consider the report of the Auditor-General and either refer it to the Public Accounts Committee or any other committee in the public interest, to deal with any matters arising therefrom and such committee shall review the Auditor-General's report and publish its own report

Comments: This is always the case in Sierra Leone and this report is now also being scrutinize by the general public after it has been laid in Parliament and Parliament now produced report on the audit report.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

115. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

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).
Sierra Leone

A.

Score: 100

Sources: Interview with deputy auditor general and our research research and access to the performance audit report Section 67 of the GBBA: The Auditor-General may, whenever the Minister or Parliament so requires, and may, of his own motion, inquire into and report on any matter relating to– (a) the financial affairs of the Government or any public property; and (b) any person or organisation in receipt of financial aid from the Government or in respect of which financial aid from the Government is sought

Comments: The GBBA grants the Audit service the discretion to undertake specific audit with the overall aim to promote efficiency and economy of public sector services. It is in this light that performance audit has been undertaken last year on the education sector. Plans are advanced to extend similar exercise to other high-spending social sector entities.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

116. Has the Supreme Audit Institution (SAI) established a monitoring system to provide on-going, independent evaluations of its audit processes (a quality assurance system)?

A. Yes, the SAI has established a quality assurance system, and both a sample of completed audits are reviewed annually and the findings of these reviews are made available to the public.

B. Yes, the SAI has established a quality assurance system, but either a sample of completed audits are not reviewed annually or the findings of these reviews are not made available to the public.

C. Yes, the SAI has established a quality assurance system, but neither a sample of completed audits are reviewed annually nor are the findings of these reviews made available to the public.

D. No, the SAI has not established a quality assurance system.

E. Not applicable/other (please comment).

Sierra Leone

C.

Score: 33
Interview with the Deputy Auditor General. The Audit service in Sierra Leone has an internal audit unit which looks at both external and internal audit processes. With the Audit Service in Sierra Leone they have a quality assurance function which looked at processes on how the SAI carry out it files. They also outsource audit and Terms of Reference developed for them which also have quality assurance function embed in it. Also in their entire audit processes quality assurance and review processes are included in both internal and external audit. Questionnaires are also developed and given to client on the quality of the work done by the audit institution to get feedback. African Organization of Supreme Audit Institutions (AFROSAI) make quality check on Sierra Leone which also have quality assurance process as part of their function. However, the report are not make public.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

**Comments:** The ASSL (SAI) also receives external technical support to ensure quality assurance.

117. 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?

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 he or she is removed.

B. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

C. Not applicable/other (please comment).

**Sierra Leone**

A.

**Score:** 100

**Sources:** Section 119 (1) of the Sierra Leone Constitution : " There shall be an Auditor-General for Sierra Leone whose office shall be a public office, and who shall be appointed by the President after consultation with the Public Service Commission and subject to the approval of Parliament. Section 119 (9) of the Sierra Leone Constitution " The provision of section 137 of this constitution, relating to the removal of a judge of the Superior Court of Judicature other than the Chief Justice, from office shall apply to the Auditor-General" Section 137(7) of the constitution: A Judge of the Superior Court of Judicature shall be removed from office by the President— a. if the question of his removal from office has been referred to a tribunal appointed under subsection (5) and the tribunal has recommended to the President that he ought to be removed from office; and b. if his removal has been approved by a two-thirds majority in Parliament. (8) If the President is satisfied
on a petition presented to him in that behalf, that the question of removing the Chief Justice ought to be
investigated, then— a. the President shall, acting in consultation with the Cabinet, appoint a tribunal which
shall consist of— i. three Justices of the Supreme Court, or legal practitioners qualified to be appointed as
Justices of the Supreme Court; and ii. two other persons who are not Members of Parliament or legal
practitioners; b. the tribunal shall inquire into the matter and report on the facts thereof and the findings
thereof to the President whether the Chief Justice ought to be removed from office under subsection (10), and
the President shall act in accordance with the recommendations of the tribunal. (9) Where the question of
removing the Chief Justice from office has been referred to a tribunal under subsection (8), the President may
by warrant under his hand suspend the Chief Justice from performing the functions of his office, and any such
suspension may at any time be revoked by the President, and shall in any case cease to have effect if the
tribunal recommends to the President that the Chief Justice shall not be removed from office. (10) The Chief
Justice shall be removed from office by the President— a. if the question of his removal from office has been
referred to a tribunal appointed under subsection (8) and the tribunal has recommended to the President that
he ought to be removed from office; and b. if his removal has been approved by a two-thirds majority in
Parliament.

**Comments:** Although this is rarely the case, the head of the audit service may only be removed with the final
consent of parliament where the motion for removal tabled by the executive has to be heard and voted by the
majority of parliament before the head can be removed.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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118. Who determines the budget of the Supreme Audit
Institution (SAI)?

**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, and the funding level is not consistent with the
resources the SAI needs to fulfill its mandate.

**E.** Not applicable/other (please comment).

**Sierra Leone**
**Section 5. Public Engagement in the Budget Process**

119. Does the executive make available to the public clear (accessible, nontechnical) definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?

A. Yes, clear definitions of all key budget terms are provided.

B. Yes, definitions are provided for all key budget terms, but they are not always clear.

C. Yes, definitions are provided for some but not all key budget terms.

D. No, definitions are not provided.

E. Not applicable/other (please comment).

Sierra Leone

C. 

**Score:** 33

**Sources:** The Government Budgeting and Accountability Act 2005.

**Comments:** The national budgets and all related budget documents do not contain a glossary of terms used
but the legal framework (the Act) do have a section that explains key budget terms and definitions, but not considered sufficient or all encompassing.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

120. Is the executive formally required to engage with the public during the formulation and execution phases of the budget process?

A. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during both the formulation and execution phases of the budget process.

B. A law, a regulation, or a formal procedural obligation requires the executive to engage with the public during either the formulation or the execution phase of the budget process but not both.

C. There is no formal requirement for the executive to engage with the public during either the formulation or the execution phase of the budget process, but informal procedures exist to enable the public to engage with the executive during the formulation or execution phase of the budget process or during both phases.

D. There is no formal requirement and the executive does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Sierra Leone

B.

Score: 67

Sources: The revised MTEF guidelines page 22 and 24

Comments: Every year, the ministry of Finance conducts a one-day budget policy hearing and a month of budget discussions in which all departments, ministries and agencies of government present their budget estimates within the medium term expenditure framework. Part of their budget estimate submission contain information on last year’s expenditure as well as details of estimates of requested expenditures. The public audience in which civil society groups as well as other stakeholders including members of parliament, the academia, the district budget oversight committee members are invited and critic the submissions. The inputs are then recorded and are expected to influence the final figure of estimates allocated to the various line agencies of government.
When the executive engages with the public during the budget formulation process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Sierra Leone

C.

Score: 33

Sources: A letter of invitation letter is prepared and extended to all the public, sometimes notification is aired on a radio broadcast. Letter of invitation are most times targeted to certain public stakeholders such as civil society groups and the media.

Comments: Even a letter is sent to the public and air it on the radio, budget information are not provided on time. This deter the public to participate effectively.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
122. When the executive engages with the public during the budget execution process, does it articulate what it hopes to achieve from the engagement and provide other information far enough in advance so that the public can participate in an informed manner?

A. The executive provides sufficient information (including what it hopes to achieve from its engagement with the public) in advance of the engagement.

B. The executive provides information to the public, but it is either insufficient or is not provided in advance of the engagement.

C. The executive provides information to the public, but it is neither sufficient nor provided in advance of the engagement.

D. The executive does not provide information, or does not engage with the public during the budget process.

E. Not applicable/other (please comment).

Sierra Leone

B.

Score: 67

Sources: Public expenditure tracking surveys and reports on status of government projects as well as government monitoring mission to some project sites as well as internal reports of budget performance. Government also published funds transfer to MDAs via newspaper and their website. http://www.nsasl.org/index.php/training-manual/training-manual-module?view=document&id=47

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

123. Has the executive established mechanisms to identify the public's perspective on budget priorities?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities;
while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget priorities, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget priorities.

E. Not applicable/other (please comment).

Sierra Leone

C.

Score: 33

Sources: The revised MTEF budget framework and the budget call circular.

Comments: The Sierra Leone budget process has a stage call Policy Hearings and Budget Discussions. This is a platform where Ministries, Department and Agencies (MDA) will present their policies, proposal, previous expenditure and budget for the budget year and it is an open process where all stakeholders are allowed to participate. During this process stakeholders are allowed to make comment and contribution in terms of MDA's budget priority and policies. These comments are incorporated into the MDA budget submission which is then sent to the Ministry of Finance to be included into Executive Budget Proposal.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

124. Has the executive established mechanisms to identify the public's perspective on budget execution?

A. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, and these mechanisms are accessible and widely used by the public.

B. Yes, the executive has established mechanisms to identify the public's perspective on budget execution; while these mechanisms are accessible they are not widely used by the public.

C. Yes, the executive has established mechanisms to identify the public's perspective on budget execution, but these mechanisms are not accessible.

D. No, the executive has not established any mechanisms to identify the public's perspective on budget execution.
Sierra Leone

Score: 33

Sources: Public expenditure tracking surveys and reports on status of government projects as well as government monitoring mission to some project sites as well as internal reports of budget performance

Comments: The Public Expenditure Tracking Survey tracks the flow of resources and service delivery in the country. During this process, the public has the opportunity to feedback on the execution of the budget. The Sierra Leone budget process has a stage call Policy Hearings and Budget Discussions. This is a platform where Ministries, Department and Agencies (MDA) will present their policies, proposal, previous expenditure and budget for the budget year and it is an open process where all stakeholders are allowed to participate. During this process stakeholders questioned the MDAs on the way they use their previous year budget and give their perception on the previous budget execution in terms of service delivery.

PEER REVIEWER

Opinion: Yes, I agree with the score but wish to add a comment, clarification, or suggest another reference.

Comments: The Government has NOT embarked on Public Expenditure Tracking Survey (PETS) for about two years now.

125. Does the executive provide formal, detailed feedback to the public on how its inputs have been used to develop budget plans and improve budget execution?

A. Yes, the executive issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.

B. Yes, the executive issues reports on the inputs it received from the public, but provides only limited feedback on how these inputs have been used.

C. Yes, the executive issues reports on the inputs it received from the public, but provides no feedback on how these inputs have been used.

D. No, the executive does not issue reports on the inputs it received from the public or provide feedback on how these inputs have been used.

E. Not applicable/other (please comment).
Sierra Leone

**Score:** 0

**Sources:** No report produced

**Comments:** Although some mechanisms exist for the public input to be solicited in the budget formulation and implementation process, reports of the public participation during the budget discussions and hearings are not prepared and made public.

**PEER REVIEWER**

**Opinion:** Yes, I agree with the score and have no comments to add.

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126. 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, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and some constituencies.

C. Yes, public hearings are held on the macroeconomic and fiscal framework 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).

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Sierra Leone

**Score:** 0

**Sources:** Interviewed with the clerk of Parliament
The macroeconomic is normally prepared before the budget call circular is sent out to MDAs.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

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

A. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of the main administrative units.

C. Yes, public hearings in which testimony from the executive branch is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the executive branch is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Sierra Leone

C.

Score: 33

Sources: Budget Advocacy Participation

Comments: Public hearings are conducted with key administrative agencies of government every year the budget statement is presented to parliament. This event is public and any one can hear the discussions but cannot participate as a citizens. For 2014 no sector debate was held in close door with public or media participation.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.
128. Do legislative committees hold public hearings on the individual budgets of central government administrative units (i.e., ministries, departments, and agencies) in which testimony from the public is heard?

A. Yes, public hearings in which testimony from the public is heard are held on the budgets of a wide range of administrative units.

B. Yes, public hearings in which testimony from the public is heard are held on the budgets of some administrative units.

C. Yes, public hearings in which testimony from the public is heard are held on the budgets of a small number of administrative units.

D. No, public hearings in which testimony from the public is heard are not held on the budgets of administrative units.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: Interview with the Clerk of Parliament

Comments: Public hearings on the budget of administrative are conducted in the wall of parliament and no mechanisms exist to hear testimony from the public

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

129. Do the legislative committees that hold public hearings on the budget release reports to the public on these hearings?

A. Yes, the committees release reports, which include all written and spoken testimony presented at the hearings.

B. Yes, the committees release reports, which include most testimony presented at the hearings.
C. Yes, the committees release reports, but they include only some testimony presented at the hearings.

D. No, the committees do not release reports, or do not hold public hearings.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: No report release

Comments: Reports of these public hearings are not released to the public.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

130. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can assist in formulating its audit program (by identifying the agencies, programs, or projects that should be audited)?

A. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can assist in formulating its audit program, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can assist in formulating its audit program.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0
**Sources**: No formal mechanism

**Comments**: No formal mechanisms exist for public engagement. However, the audit service has recently shown some willingness to consider proposals from the public including civil society organizations on formulating audit programmes and encouraging public participation in the dissemination of performance audit of key line ministries such as education

**PEER REVIEWER**

**Opinion**: Yes, I agree with the score and have no comments to add.

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131. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can participate in audit investigations (as respondents, witnesses, etc.)?

A. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, and these mechanisms are accessible and widely used by the public.

B. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations; while these mechanisms are accessible, they are not widely used by the public.

C. Yes, the SAI maintains formal mechanisms through which the public can participate in audit investigations, but these mechanisms are not accessible.

D. No, the SAI does not have formal mechanisms through which the public can participate in audit investigations.

E. Not applicable/other (please comment).

**Sierra Leone**

**Score**: 0

**Sources**: No

**Comments**: The audit service act does not make provision for any formal mechanism of communication between the audit agency and the public. In 2011 its repeal a key provision which allows the tabling of audit reports to parliament as automatic public documents to be accessed by the public. Audit reports when released to parliament are now public documents. The public is free to comment and use its findings to engage with the reports to the different stakeholders. This was made possible by the repeal of SO75 which empowers the public to access the documents.
132. Does the Supreme Audit Institution (SAI) maintain any communication with the public regarding its Audit Reports beyond simply making these reports publicly available?

A. Yes, in addition to publishing Audit Reports, the SAI maintains other mechanisms of communication to make the public aware of audit findings (such as maintaining an office that regularly conducts outreach activities to publicize previously released audit findings).

B. No, the SAI does not maintain any formal mechanisms of communication with the public beyond publishing Audit Reports.

C. Not applicable/other (please comment).

Sierra Leone

A. Yes

Score: 100

Sources: The Audit Service in Sierra Leone now has a public relation department. [http://www.auditservice.gov.sl/contact-comments-board.html#bn-forum-1-1-251782463/9120](http://www.auditservice.gov.sl/contact-comments-board.html#bn-forum-1-1-251782463/9120)

Comments: Public hearings are held on the report in all the districts in the country. It also organizes radio and TV programme to explain the findings.

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.

133. Does the Supreme Audit Institution (SAI) provide formal, detailed feedback to the public on how their inputs have been used to determine its audit program or in Audit Reports?

A. Yes, the SAI issues reports on the inputs it received from the public and provides detailed feedback on how these inputs have been used.
B. Yes, the SAI issues reports on the inputs it received from the public but provides only limited feedback on how these inputs have been used.

C. Yes, the SAI issues reports on the inputs it received from the public but provides no feedback on how these inputs have been used.

D. No, the SAI does not issue reports on the inputs it received from the public through public consultations.

E. Not applicable/other (please comment).

Sierra Leone

D.

Score: 0

Sources: Not published

Comments: The public Accounts committee sits on the audit reports submitted by the audit service and No formal means exist to release inputs received during the report audit hearing with line ministries affected by the audit findings. The public is however requested to attend the hearing and may request the audit service for any information required to support current or concluded audit programmes

PEER REVIEWER

Opinion: Yes, I agree with the score and have no comments to add.