

# Open Budget Survey 2017

## Questionnaire

### Sierra Leone

January 2018

## COUNTRY QUESTIONNAIRE: SIERRA LEONE

**PBS-1:** What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2017

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-2:** When is the PBS made available to the public?

- a. (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
- b. (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
- c. (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
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

**Answer:** d.

**Sources:** The government of Sierra Leone said they are not producing PBS but rather Medium Term Expenditure Framework ( MTED) and the one approved by Cabinet is not made public

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Government has for the first time produced a 'Fiscal Strategy Statement for 2017' but released to the public at the same time as the Budget Proposal. This Document even though released late is meant to be the Pre Budget Statement for the public.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** I agreed with the Peer reviewer comment.

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-3a:** If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Fiscal Strategy Statement for 2017 was produced by the Government (only in hard copy) and serves as Pre Budget Statement, even though it was made available to the public very late. It was however published in hard copy on the day of the Budget Speech - 11 November 2016.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** agree with the peer reviewer

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-3b:** In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Fiscal Strategy Statement for 2017 is marked 'November 2016' and was publicly made available in hard copy on the day of the Budget Speech, which is 11 November 2016.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-4:** If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Fiscal Strategy Statement for 2017 is not published in the MOFED website but made available to the public only in hard copies

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-5:** If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-6a:** If the PBS is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** b.

**Sources:** The PBS for Sierra Leone is called cabinet paper on the budget which is approved every year by cabinet but not approved.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Fiscal Strategy Statement for 2017 made available to the public in hard copy but produced too late.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** agree with peer reviewer. Response changed from 'c' to b.

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-6b:** If you selected option “c” or “d” in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question PBS-6a, researchers should mark this question “n/a.”

**Answer:** The document has been shown physically to me but not allowed to take it out.

**Sources:** Government of Sierra Leone Budget Calender

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** n/a

**Comments:** The Fiscal Strategy Statement for 2017 was made available to the public free of charge in hard copies

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** I agree with the peer reviewer.

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-7:** If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** Fiscal Strategy Statement for 2017

**Sources:** Ministry of Finance and Economic Development

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** Fiscal Strategy Statement for 2017

**Comments:** The Document is called Fiscal Strategy Statement for 2017

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Agree. Response changed

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**PBS-8:** Is there a “citizens version” of the PBS?

a. Yes

b. No

**Answer:** b.

**Sources:** The PBS is not made available to the public and as such no Citizen version

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** No citizen version but it was produced in hard copies and made available to the public, even though late

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-1a:** What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2017

**Sources:** This is the proposal that has already been table in parliament

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-1b:** When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 11th November 2016

**Sources:** Section 33(1) of the Public Financial Management Act 2016 states that "The State 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."

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-2:** When is the EBP made available to the public?

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (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
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

**Answer:** c. (33)

**Sources:** 33 (1) of the Public Financial management Act 2016 state that "The State 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 the 2016 EBP was laid in Parliament on the 6th November 2015

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The FY2017 EBP was posted on the Ministry of Finance and Economic Development (MOFED) website soon after the Budget Speech was read in Parliament by the Minister of Finance on 11th November 2016.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-3a:** If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

**Answer:** 11 November 2016

**Sources:** The EBP is published the same day it is laid in Parliament which is on the 11th November 2016

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Wrong date given. It should be 11 November 2016

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Agree, date changed

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-3b:** In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** The document was published the same day it was laid in Parliament in both hard copy and in the Ministry of Finance and Economic Development website. hardcopies were distributed free of charge.

**Sources:** <http://mofed.gov.sl/budgetspeeches.htm> (<http://mofed.gov.sl/budgetspeeches.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-4:** If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

**Answer:** <http://mofed.gov.sl/budgetspeeches.htm> (<http://mofed.gov.sl/budgetspeeches.htm>) <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>)

**Sources:** The EBP was posted on the website the same day it laid in Parliament which is the 6th November 2016 at the Ministry of Finance and Economic Development website

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The correct date for the Budget Speech is 11th November 2016

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-5:** If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** The EBP supporting document is in PDF format . <http://mofed.gov.sl/budgetspeeches.htm> (<http://mofed.gov.sl/budgetspeeches.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-6a:** If the EBP is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The EBP is publicly available

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-6b:** If you selected option "c" or "d" in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-7:** If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question "n/a." If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

**Answer:** GOVERNMENT BUDGET and STATEMENT OF ECONOMIC AND FINANCIAL POLICIES For the Financial Year, 2017

**Sources:** GOVERNMENT BUDGET and STATEMENT OF ECONOMIC AND FINANCIAL POLICIES For the Financial Year, 2017 2017 Budget profile

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EBP-8:** Is there a "citizens version" of the EBP?

- a. Yes
- b. No

**Answer:** b.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-1a:** What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2016

**Sources:** FY 2016

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-1b:** When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

**Answer:** 14th January 2016

**Sources:** Parliamentary proceeding report which was show to me.

**Comments:** Researcher: In Sierra Leone, when the Minister of Finance tabled the EBP in the well of Parliament, they will first debate the speech for 5 allotted days before it was approved. After that they then divide into committees to discussion the figures which normaly take a month.

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-2:** When is the EB made available to the public?

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-3a:** If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

**Answer:** n/a

**Sources:** The EBP is the same as the EB in Sierra Leone

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-3b:** In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-4:** If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-5:** If the EB is published, are the numerical data contained in the EB available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.**Sources:** The EB which is the same as the EBP in the Sierra Leone context is not published in machine readable format**Peer Reviewer****Opinion:** Agree**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-6a:** If the EB is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** d.

**Sources:** To my knowledge there is no document in addition to the budget proposal package.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Sierra Leone follows the English system wherein the Budget goes to Parliament in the form of Budget Speech read by the Minister, the Budget Documentation (Budget Book as Budget Proposal), the Finance Bill and the Appropriation Bill. Just last year, the Fiscal Strategy Statement was included as document to Parliament, suppose to have been a pre-budget statement. On receipt of these documents, the Parliament will first discuss the Budget Speech and then go into committee stage wherein they will be divided into Appropriation sub-committees (usually 5) to engage the relevant MDAs. After deliberations with the MDAs, Parliament will convene in the Well as Committee of Supply to consider the Reports of the various Appropriation Sub-committees and allow the votes to form part of the Appropriations Schedule, leading to the passage of the Appropriation Act. The Finance Bill is also discussed separately and passed into law. However, over the years there have not been amendments to the Appropriation Bill, which usually makes it similar to the Appropriation Act. This may be why there is usually no Enacted Budget being published, although international best practice on budget transparency requires that be done.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-6b:** If you selected option "c" or "d" in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."

**Answer:** Interview with the Director of Budget state that no other document is produced by MOFED as the EBP is the same as the EB since they did not received any futher communication for Parliament for ammendment

**Sources:** Interview with the Director of Budget

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Sierra Leone follows the English system wherein the Budget goes to Parliament in the form of Budget Speech read by the Minister, the Budget Documentation (Budget Book as Budget Proposal), the Finance Bill and the Appropriation Bill. Just last year, the Fiscal Strategy Statement was included as document to Parliament, suppose to have been a pre-budget statement. On receipt of these documents, the Parliament will first discuss the Budget Speech and then go into committee stage wherein they will be divided into Appropriation sub-committees (usually 5) to engage the relevant MDAs. After deliberations with the MDAs, Parliament will convene in the Well as Committee of Supply to consider the Reports of the various Appropriation Sub-committees and allow the votes to form part of the Appropriations Schedule, leading to the passage of the Appropriation Act. The Finance Bill is also discussed separately and passed into law. However, over the years there have not been amendments to the Appropriation Bill, which usually makes it similar to the Appropriation Act. This may be why there is usually no Enacted Budget being published, although international best practice on budget transparency requires that be done.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-7:** If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**EB-8: Is there a "citizens version" of the EB?**

a. Yes

b. No

**Answer:** a.

**Sources:** The Citizen was produced for the 2016 Sierra Leone budget. <http://www.nsasl.org/index.php/training-manual/training-manu...>  
(<http://www.nsasl.org/index.php/training-manual/training-manual-module?view=document&id=68>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Citizens Budget should also have been made available in the Ministry of Finance Website, though there is a link (below) that is not working. <http://mofed.gov.sl/PUBLICATIONS/Citizens%20budget%20final.p...> (<http://mofed.gov.sl/PUBLICATIONS/Citizens%20budget%20final.pdf>)

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY." If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.**

**Answer:** FY 2016

**Sources:** The Citizen budget was for the 2016 financial year

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-2a:** For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** The Citizen budget was posted in website and printed and distributed.

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-2b:** If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-3a:** If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

**Answer:** 30 March 2016

**Sources:** The Citizen Budget was produced and pintoed in Early March 2016 but was posted on the website on the 30th March 2016.  
<http://www.nsas.org/index.php/training-manual/training-manu...> (<http://www.nsas.org/index.php/training-manual/training-manual-module?>

view=document&id=68)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-3b:** In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** The date of publication was determined through the website of government

**Sources:** <http://www.nsasl.org/index.php/training-manual/training-manu...> (<http://www.nsasl.org/index.php/training-manual/training-manual-module?view=document&id=68>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-4:** If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

**Answer:** <http://www.nsasl.org/index.php/training-manual/training-manu...> (<http://www.nsasl.org/index.php/training-manual/training-manual-module?view=document&id=68>)

**Sources:** Published in the Non-State Actors (NSA) Support Programme -Component of the Integrated Public Financial Management Reform Programme (IPFMRP), Ministry of Finance and Economic Development

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-5:** If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question “n/a.” If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

**Answer:** CITIZENS' BUDGET - 2016 -SIMPLIFIED VERSION OF FINANCIAL YEAR 2016 GOVERNMENT BUDGET

**Sources:** <http://www.nsasl.org/index.php/training-manual/training-manu...> (<http://www.nsasl.org/index.php/training-manual/training-manual-module?view=document&id=68>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**CB-6:** If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

**Answer:** 2016 budget

**Sources:** This citizen budget correspond to the GOVERNMENT BUDGET and STATEMENT OF ECONOMIC AND FINANCIAL POLICIES For the Financial Year, 2016

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRS-1:** What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

**Answer:** FY 2016

**Sources:** FY 2016

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

## IYRs-2: When are the IYRs made available to the public?

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

**Answer:** a. (100)

**Sources:** Section 66 of the Public Financial Management state as follows: (1) Every month, the Accountant-General shall prepare and publish in the Gazette and the website of the Ministry a monthly statement of the Consolidated Fund which includes the actual revenues and expenditures of the Consolidated Fund and any other information as may be deemed appropriate by the Accountant-General. (2) Every quarter, the Accountant-General shall prepare and publish in the Gazette and the website of the Ministry a quarterly statement of the central government which includes- (a) the actual revenues and expenditures of the central government; (b) an overview of progress in budget execution within the central government; and (c) any other information as may be deemed appropriate by the Accountant-General. Also Section ( 15)(I) of the PFM Act 2016 also states that \*Vote controller shall submit in a timely manner to the relevant authorities in-year and end-year financial reports, accounts, and statements of the entity. " <http://mofed.gov.sl/index.htm> (<http://mofed.gov.sl/index.htm>).

### Peer Reviewer

**Opinion:** Agree with Comments

**Comments:** Fiscal Report was not published for the last month in the year 2016 (December 2016).

### Research Assistant5157

**Opinion:** Not Qualified

### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-3a:** If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** Monthly fiscal report are posted on MOFED website within three weeks after the end of each month

**Sources:** <http://mofed.gov.sl/linkingreports.htm> (<http://mofed.gov.sl/linkingreports.htm>)

### Peer Reviewer

**Opinion:** Agree

### Research Assistant5157

**Opinion:** Not Qualified

### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-3b:** In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** the date of publication was determined through monitoring the the Ministry of Finance Website

**Sources:** <http://mofed.gov.sl/index.htm> (<http://mofed.gov.sl/index.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-4:** If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

**Answer:** <http://mofed.gov.sl/linkingreports.htm> (<http://mofed.gov.sl/linkingreports.htm>)

**Sources:** Ministry of Finance Website . <http://mofed.gov.sl/linkingreports.htm> (<http://mofed.gov.sl/linkingreports.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-5:** If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** a.

**Sources:** <http://mofed.gov.sl/index.htm> (<http://mofed.gov.sl/index.htm>)

**Comments:** Researcher: All of the data that is presented is machine readable, although it is not fully comprehensive.

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-6a:** If the IYRs are not publicly available, are they still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** publicly available

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-6b:** If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-7:** If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

**Answer:** Statement of Fiscal Operations ( Consolidated fund)

**Sources:** In accordance with Section 66(1) of the Public Financial Management Act, 2016 a Statement of Receipts into and the Payments out of Consolidated Fund for the month of July 2016 as compared with Budgetary Estimates for the year is hereby published.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The full title should read 'Statement of Fiscal Operations (Consolidated Fund) for the month ended .....

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**IYRs-8: Is there a "citizens version" of the IYRs?**

a. Yes

b. No

**Answer:** b.

**Sources:** No Citizen version of the IYR

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."**

**Answer:** FY 2016

**Sources:** Fy 2016

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-2: When is the MYR made available to the public?**

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

**Answer:** d.

**Sources:** produced but for only internal purposes

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-3a:** If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-3b:** In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-4:** If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-5:** If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** d.

**Sources:** not published

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-6a:** If the MYR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** c.

**Sources:** The MYR reviewed is normally done and reviewed together with IMF. It is a document that has been shown to me in hardcopy but not allow to take out

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-6b:** If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

**Answer:** The MYR reviewed is normally done and reviewed together with IMF. It is a document that has been shown to me in hardcopy but not allow to take out

**Sources:** Interview with a budget Officer at the Ministry of Finance and Economic Development

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-7:** If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** "Mid year budget review"

**Sources:** Ministry of Finance and Economic Development

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**MYR-8:** Is there a "citizens version" of the MYR?

a. Yes

b. No

**Answer:** b.

**Sources:** There is no citizen version and it is not published

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-1:** What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2015

**Sources:** Section 15 ( I) of the PFM Sct 2016 state that Vote controller shall submit in a timely manner to the relevant authorities in-year and end-year financial reports, accounts, and statements of the entity.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Annual Public Accounts for FY2015 was produced under the regime of the now repealed 'Government Budgeting and Accountability Act (GBAA) 2005. The PFM Act 2016 was only passed by Parliament on 31st May 2016, after the Unaudited Public Accounts for FY2015 had been submitted to the Auditor General for auditing purpose.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-2:** When is the YER made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

**Answer:** d.

**Sources:** Section89(1) of the PGM Act 2016 states that "Not later than ten months after the end of a financial year, the Accountant-General shall prepare and submit to the Auditor-General the annual financial statements of the central government, which covers all entities included in the central government. (2) Not later than twelve months after the end of a financial year, the Accountant-General shall submit to the Minister the annual financial statements of the central government for the financial year and the audit report of the Auditor-General on it."

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Accountant General produced the 'Report and Annual Statement of Public Accounts for the Financial Year Ended 31st December 2015', which were submitted to the Auditor General by 31st March 2016 for audit but never published. Since then the Auditor General has completed the audit, with audit opinion and audit report issued out.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-3a:** If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

**Answer:** n/a**Sources:** Accountant General Department**Peer Reviewer****Opinion:** Agree**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-3b:** In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** Interview with the Accountant General department**Sources:** Interview with the Accountant General department**Peer Reviewer****Opinion:** Agree**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-4:** If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

**Answer:** The Annual Public Accounts for FY2015 not yet published (neither in hard copy, nor on the MOFED website)**Sources:** Interview with the accountant general department**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** The Annual Public Accounts for FY2015 not yet published (neither in hard copy, nor on the MOFED website)

**Comments:** Hard copy of the FY2015 Public Accounts available for internal use but not yet published. The audit of the FY2015 Public Accounts has been completed by the Auditor General, with audit opinion and audit report issued out. The publication of the FY2015 Public Accounts is still awaited. Nonetheless, the unaudited public accounts for FY2016 have been published in the MOFED website - <http://mofed.gov.sl/PUBLICATIONS/April17/Annual%20Accounts%2016%20Final.pdf>

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Agree. Response changed

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-5:** If the YER is published, are the numerical data contained in the YER available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** This document is published but in hard copy which is available to the public

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Document has not yet been published in hard copy or online website.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-6a:** If the YER is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** b.

**Sources:** Hard copy provided

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-6b:** If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

**Answer:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-7:** If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

**Answer:** "Annual statement of the public account"

**Sources:** Available in hard copy

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Document is called 'Report and Annual Statement of Public Accounts for the Financial Year Ended 31st December 2015'.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**YER-8:** Is there a “citizens version” of the YER?

a. Yes

b. No

**Answer:** b.

**Sources:** The citizen version is not produced

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-1:** What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

**Answer:** FY 2014

**Sources:** Section 31 (1) of the Audit Service Act 2014 states that "The Auditor-General shall submit annually to Parliament a copy of an Annual Performance and Financial Report including the audited financial statements of the Audit Service, not later than six months after the end of each financial year." Section 88(2) of the Public Financial Management Act 2016 states that " Within twelve months after the end of a financial year, the Auditor-General shall submit to the Minister and Parliament and publish in the Gazette and on the Auditor-General's website the audit report on the annual financial statements of the Consolidated Fund of the financial year."

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-2:** When is the AR made available to the public?

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

**Answer:** b. (67)

**Sources:** Section 88(2) of the Public Financial Management Act 2016 states that " Within twelve months after the end of a financial year, the Auditor-General shall submit to the Minister and Parliament and publish in the Gazette and on the Auditor-General's website the audit report on the annual financial statements of the Consolidated Fund of the financial year."

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-3a:** If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

**Answer:** 11 December 2015

**Sources:** December 2015

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-3b:** In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** Invitation was sent to us to attend the presentation in Parliament the day it was laid in Parliament. The Document was also published in the Audite Service website the very day it was laid in Parliament

**Sources:** <http://www.auditservice.gov.sl/reports-2-annual-reports.html> (<http://www.auditservice.gov.sl/reports-2-annual-reports.html>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-4:** If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

**Answer:** <http://www.auditservice.gov.sl/reports-2-annual-reports.html> (<http://www.auditservice.gov.sl/reports-2-annual-reports.html>)

**Sources:** The document was published in the Audit Service website

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-5:** If the AR is published, are the numerical data contained in the AR available in a machine readable format?

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

**Answer:** c.

**Sources:** Not in machine readable format

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-6a:** If the AR is not publicly available, is it still produced?

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

**Answer:** e.

**Sources:** Document is publicly available

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-6b:** If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

**Answer:** n/a

Sources: n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-7:** If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question "n/a."

**Answer:** The report on the Accounts of Sierra Leone for the financial year ended 31st December, 2014.

**Sources:** The report on the Accounts of Sierra Leone for the financial year ended 31st December, 2014.

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**AR-8:** Is there a "citizens version" of the AR?

a. Yes

b. No

**Answer:** a.

**Sources:** A Document called 'Graphical Representation of the Summary of the Auditor General's Report 2014' is available online - <http://www.auditservice.gov.sl/report/assl-auditor-general-r...> (<http://www.auditservice.gov.sl/report/assl-auditor-general-report-2014-graphic.pdf>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** A Document called 'Graphical Representation of the Summary of the Auditor General's Report 2014' is available online - <http://www.auditservice.gov.sl/report/assl-auditor-general-r...> (<http://www.auditservice.gov.sl/report/assl-auditor-general-report-2014-graphic.pdf>)

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Agree, response changed from 'b' to 'a'. Link added in 'Sources' box

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**GQ-1a:** Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

**Answer:** a.

**Sources:** <http://mofed.gov.sl/> (<http://mofed.gov.sl/>) <http://www.nsasl.org/index.php/component/k2/item/7-non-state-actors-to-organize-a-civil-society-forum-to-discuss-and-comment-on-the-sierra-leone-medium-term-counterpart-pfm-reform-strategy-2014-2015> <http://www.nra.gov.sl/> (<http://www.nra.gov.sl/>) <http://www.nma.gov.sl/home/> (<http://www.nma.gov.sl/home/>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**GQ-1b:** On these websites/portals, can revenue and expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** <http://mofed.gov.sl/> (<http://mofed.gov.sl/>) <http://www.nsasl.org/index.php/component/k2/item/7-non-state-actors-to-organize-a-civil-society-forum-to-discuss-and-comment-on-the-sierra-leone-medium-term-counterpart-pfm-reform-strategy-2014-2015> <http://www.nra.gov.sl/> (<http://www.nra.gov.sl/>) <http://www.nma.gov.sl/home/> (<http://www.nma.gov.sl/home/>)

**Comments:** Researcher: The data is in PDF format

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There has been delay this year in publishing Fiscal Reports for FY2017

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**GQ-1c:** On these websites/portals, can consolidated revenue and expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

- a. Yes
- b. No

**Answer:** b.

**Sources:** No the website does not have consolidated revenue and expenditure for multiple years, and not in machine readable formats. However, see the Consolidated Report of Revenue for multiple years only provided in the Report of the Accountant General on the FY2016 Annual Public Accounts (Unaudited) published in the MOFED website - <http://mofed.gov.sl/PUBLICATIONS/April17/Annual%20Accounts%202016%20Final.pdf>

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**GQ-1d:** On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

a. Yes

b. No

**Answer:** b.

**Sources:** No infographic/portal

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**GQ-2:** Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

a. Yes

b. No

**Answer:** a.

**Sources:** [mofed.gov.sl/.../Public%20Financial%20Management%20Act%202016.pdf](http://mofed.gov.sl/.../Public%20Financial%20Management%20Act%202016.pdf)  
(<http://mofed.gov.sl/.../Public%20Financial%20Management%20Act%202016.pdf>) <http://www.audit-service.gov.sl/index.html>  
(<http://www.audit-service.gov.sl/index.html>)

**Comments:** Researcher: Section 20(c) of the PFM act states....."provide timely, reliable, and adequate information to the public on fiscal objectives, policies, data, and risks to ensure transparency in the budgetary and financial management of the general government and public enterprises"

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**GQ-3:** Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

a. Yes

b. No

**Answer:** a.

**Sources:** We do have the Right to Access to information law and the Public Financial Management Act 2016 that quarantine right to access to information on budget and other information. [www.sierra-leone.org/Laws/2013-02.pdf](http://www.sierra-leone.org/Laws/2013-02.pdf) (<http://www.sierra-leone.org/Laws/2013-02.pdf>) [mofed.gov.sl/.../Public%20Financial%20Management%20Act%202016.pdf](http://mofed.gov.sl/.../Public%20Financial%20Management%20Act%202016.pdf) (<http://mofed.gov.sl/.../Public%20Financial%20Management%20Act%202016.pdf>) [www.sierra-leone.org/Laws/2013-02.pdf](http://www.sierra-leone.org/Laws/2013-02.pdf) (<http://www.sierra-leone.org/Laws/2013-02.pdf>)

**Comments:** Researcher: The Right to Access law is a general law for which access to budget information is part of it.

**Peer Reviewer****Opinion:** Agree**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**1:** 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. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>) Annex 3a of the 2017 budget profile

**Comments:** Researcher: Act made it mandatory for the Ministry of Finance and Economic Development(MOFED) to present it 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

**Peer Reviewer****Opinion:** Agree**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**2: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?**

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>) Annex 3a and 4a of 2017 budget profile

**Comments:** Researcher: Detail functional classification is provided in the annexes

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Expenditures are presented by Administrative Units categorised into broad Sectors that do not reflect the UN Classification of Functions of Government (UN COFOG). Also, certain functions within some MDAs cannot be readily identified and presented. For instance, the Military supports the 34 Hospital (not readily identified as Health Service Function as this hospital serves the general public).

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**3: 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. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>)

**Comments:** Researcher: The 2017 budget do provides information that meet international standard

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Expenditures are presented by Administrative Units, categorised broadly by Sectors that do not reflect the UN Classification of Functions of Government (UN COFOG). Also, certain functions within some MDAs are not readily identified and presented. For instance, the Military supports the 34 Hospital (not readily identified as Health Function as this hospital serves the general public).

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Agree, response changed from 'a' to 'b'

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**4: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?**

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** For each MDA, budget estimates are classified by economic classification as shown in annex 4a, 5b and 3b <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>)

**Comments:** Researcher: The 2017 EBP funds are classified by capital project, salaries and social assistance as show the budget profile

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Expenditures are only presented by broad economic classification, as the detailed Budget is only provided up to activity level. In effect, Classification by Object codes is not provided.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**5: 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. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>). The name of the document is the 2017 budget profile annex 1, 2 and 3.

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**6: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?**

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>) Annex 3 and 4a of the budget profile present information according to international standard.

**Peer Reviewer****Opinion:** Agree**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**7: 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. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The 2017 budget profile annex 2 and 3 <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>)

**Comments:** Researcher: 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. The guidelines was review to ensure it meets best practices.

**Peer Reviewer****Opinion:** Agree**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**8: 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. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>). The 2017 budget profile. Annex 3

**Peer Reviewer****Opinion:** Agree**Research Assistant5157****Opinion:** Not Qualified

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**9: 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. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>) annex 1 of the 2017 budget profile

**Comments:** Researcher: Section 34 (c) of the PFM acts state that "The State budget laid before Parliament shall be accompanied by information annexes which include-updated fiscal forecasts, including revenues,expenditures, deficit, and debt, of the Statebudget for the next three years or more;....."

**Peer Reviewer****Opinion:** Agree**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**10: 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. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Annex 1 of the 2017 budget profile

**Comments:** Researcher: The 2017 budget only provide information on grant under non tax revenue.

**Peer Reviewer****Opinion:** Disagree**Suggested answer:** b.

**Comments:** The amount of non-tax revenue accounted for as Other Revenues represents about 15% of the total non-tax revenue, as presented in the Budget Proposal for FY2017.

**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

**Researcher response:** Agree, response changed from 'c' to 'b'.

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**11:** 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. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** . Annex 1 of the 2017 budget profile. <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>)

**Comments:** Researcher: The 2017 budget provides revenue information by categories and for the next 2 years

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**12:** 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. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Annex 1 of the 2017 budget profile . <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>)

**Comments:** Researcher: The 2017 profile provides estimates for individual sources of revenue accounting for all revenue are presented.

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**13:** 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Paragraph 28 of the budget speech and annex 1 of the 2017 budget profile

**Comments:** Researcher: The 2017 budget provides all information related to debt and borrowing.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on the central government's total debt burden at the end of the budget year is provided in 'Annex 8a - Projected Public Debt Stock, 2016-2020' whereas Interest payments are contained in Annex 8c - Projected External Debt Service Payments, 2016-2020.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**14: 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. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Paragraph 29 of the EBP and annex 1 and 8c of the budget profile. <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>) <http://mofed.gov.sl/budgetspeeches.htm#placeholder> (<http://mofed.gov.sl/budgetspeeches.htm#placeholder>)

**Comments:** Researcher: Information provided does not include interest rates and maturity profile for either of domestic debts and external debts. The analysis however provides forecast interest payments and principal repayments.

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**15: 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.

- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Paragraph 14 and 23 of the EBP and annex 8c, 9 and 10 of the budget profile

**Comments:** Researcher: All information on the macroeconomic forecast upon which the budget projections are based are presented.

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**16:** 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. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Paragraph 14 and 23 of the EBP and annex 8c, 9, 10 and 11 of the budget profile. <http://mofed.gov.sl/budgetspeeches.htm#placeholder> (<http://mofed.gov.sl/budgetspeeches.htm#placeholder>) <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>)

**Comments:** Researcher: The 2017 budget provides all information on the different economic assumptions

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Information is indeed provided on macroeconomic targets but these are not related to the impact on revenue, expenditure and public debts. In effect, no sensitivity analysis provided in the Budget

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Agree, response changed from 'a' to 'd'

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**17:** 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. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Annex 3 and 4a of the budget profile

**Comments:** Researcher: The 2017 budget provides information on how new policy proposals, as distinct from existing policies, affect expenditures.

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**18: 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. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** annex 3 and 4c of the budget profile

**Comments:** Researcher: The 2017 budget provides information for the budget year on how new policy proposals, as distinct from existing policies, affect revenues

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** New revenue measures are provided in the Budget Statement but their individual effect on revenue projections is not shown.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Agree, response changed from 'a' to 'd'

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**19: 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. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** annex 5d, 8a and c of the budget profile.

**Comments:** Researcher: Information for non interest , non salary expenditure and development where not presented.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information on Expenditures for BY-1 (FY2016) is only provided by economic classification but at aggregate level.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**20:** 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. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 2017 budget profile

**Comments:** Researcher: BY-1 was not presented

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**21:** 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. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Yes, expenditure estimates by economic classification at the aggregate level have been updated for BY-1 from enacted levels. This can be seen by comparing the budget profile from 2016 to that of 2017. Estimates appear to be revised in the 2017 document. See Annex 1 in both documents.

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**22:** 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. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 2017 budget profile

**Comments:** Researcher: 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 was not provided

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant**5157

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**23:** 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. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 2017 budget profile

**Comments:** Researcher: expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years) was not presented

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant**5157

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**24:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Annex 1 of the 2017 budget profile. <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>)

**Comments:** Researcher: information on actual expenditure was provided but not by program

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**25:** 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. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Annex 1 of the 2017 budget profile.

**Comments:** Researcher: Information on revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1) was presented

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**26:** 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Annex 1 of the 2017 profile. <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>)

**Comments:** Researcher: individual sources of revenue for the year preceding the budget year (BY-1) was presented

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Some individual revenue sources for the year preceding the Budget Year (BY-1, FY2016) are present. However, the "other" sources of revenue account for non-negligible amounts.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Agree, response 'b' as previously indicated

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**27:** 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. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Annex 1 of the 2017 and 16 budget profile. <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>)

**Comments:** Researcher: original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**28:** 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. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Annex 1 of the 2017 budget profile. <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>)

**Comments:** Researcher: 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) was provided

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**29: 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. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) 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. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

**Answer:** b. (67)**Sources:** 2017 budget profile, annex 1**Comments:** Researcher: individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years) was presented**Peer Reviewer****Opinion:** Disagree**Suggested answer:** b.

**Comments:** Individual revenue sources are grouped at high level for the prior years (FY2015 and FY2016). However, the "other" sources of revenue account for non-negligible amounts.

**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**30: 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)**Sources:** Annex 1 of the 2017 budget profile.**Comments:** Researcher: recent year presented for which all revenues reflect actual outcomes is BY-2**Peer Reviewer****Opinion:** Agree**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**31:** 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. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Annex 1, 8c and 9 of the 2017 budget profile. <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Information provided on public debts for BY-1 (FY2016) particularly excludes information on interest rates on the debt instruments and maturity profile of the debt.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**32:** 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. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Annex 8c of the 2017 budget profile.

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**33:** 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. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Paragraph 42 and 99 of the budget speech. <http://mofed.gov.sl/budgetspeeches.htm#placeholder>  
(<http://mofed.gov.sl/budgetspeeches.htm#placeholder>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**34:** 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. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** Annex 1 of the 2017 budget profile

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. The response to this question was changed from 'a' to 'b', because central government finances (budgetary and extra-budgetary) are not presented on a consolidated basis in the budget profile.

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

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Annex 6 of the budget profile. <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>)  
**Comments:** Researcher: Infamation for intergovernment transfer was present by council and by sector

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**36:** 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. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) 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).

**Answer:** c. (33)

**Sources:** Annex 4a, b and 6 of the 2017 budget profile. <http://mofed.gov.sl/annualbudgetrep.htm> (<http://mofed.gov.sl/annualbudgetrep.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**37:** 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. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Paragraph 69 and 70 of the 2017 budget speech

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** External Public Debts are paid or projected to be paid by the Government on behalf of some of the Public Corporations but these are not identified and made mention of.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer****Opinion:** Not Qualified**Researcher response:** I disagree. The budget profile make provision for example transfer to local council specifying the purpose and even other public cooperation like Guma vally company that supply water to Freetown, Salpost ( postal service) etc**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.**38:** 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. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)**Sources:** Annex 12 of the 2017 budget profile**Peer Reviewer****Opinion:** Agree**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.**39:** 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. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.**Sources:** Paragraph, 9, 15 and 24 of the 2017 budget speech and annex 9 of the 2017 budget profile.**Peer Reviewer****Opinion:** Disagree**Suggested answer:** d.**Comments:** The information provided on the Budget did not include any financial assets of the Government, such as cash balances. The comment given is making reference to the Foreign Exchange Reserves of the Central Bank (Bank of Sierra Leone) and other exchange rate information.**Research Assistant5157****Opinion:** Not Qualified**Government Reviewer****Opinion:** Not Qualified**Researcher response:** Agree, response changed from 'c' to 'd'

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**40:** 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. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 2017 budget profile

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**41:** Does the Executive’s Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Paragraph 28 and 29 of the budget speech and annex 1 of the budget profile.

**Comments:** Researcher: 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:** Disagree

**Suggested answer:** d.

**Comments:** Comment provided is referring to Public Debt Information (External and Domestic) rather than Information on Expenditure Arrears.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** I disagree. External and domestic debt are past of government expenditure

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey. The response was changed from 'a' to 'd', given that there is no evidence that the EBP presents estimates of expenditure arrears for at least the budget year.

**42:** 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. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Information is presented on Guarantees in Annex 8b - Guarantees issued by Government as at 30 September 2016.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Agree, response changed from 'd' to 'c'

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**43:** 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.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: The 2017 budget does not provides informaton on future liability

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**44: 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. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Annex 1 and 4a of the 2017 budget profile and paragraph 64, 70, 96 of the budget speech. <http://mofed.gov.sl/annualbudgetrep.htm>  
(<http://mofed.gov.sl/annualbudgetrep.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**45: 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. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Annex 11 of the budget profile

**Comments:** Researcher: For the first time, Sierra Leone provides information on tax expenditure in the national budget

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** A statement of purpose or policy rationale is not provided in the Budget Proposal. Also, not sure whether all tax expenditures are covered, as the focus is only on import duty waivers.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** agree to the suggested option, response changed from 'a' to 'c'

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?**

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Annex 1 of the 2017 budget profile

**Comments:** Researcher: Example road user charges to construct or rehabilitate roads

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. The response was changed from 'a' to 'd', because there is no evidence that the EBP presents estimates of earmarked revenues.

**47: 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** c. (33)

**Sources:** Paragraph 31 of the budget speech and annex 4c of the budget profile

**Comments:** Researcher: The 2017 budget is directly linked to the Agenda for prosperity

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The comment only refers to the linkage of the PPP arrangements to the Government's goals as spelt out in its Agenda for Prosperity (A4P). It does not cover the linkage to the whole Budget.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Agree, response changed from 'a' to 'c'

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**48: 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** c. (33)

**Sources:** Annex 4c of the budget profile

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** The comment only refers to the linkage of the PPP arrangements to the Government's goals as spelt out in its Agenda for Prosperity (A4P). It does not cover the linkage to the whole Budget.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Agree, response changed from 'a' to 'c'.

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**49: 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. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**50: 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. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**52: 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. (100) 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. (67) 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. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country’s most impoverished populations are presented.
- d. (0) 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).

**Answer:** a. (100)

**Sources:** Annex 3 and 4 of the budget profile. Paragraph 47,76, 84, 105, 5 of the budget speech

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**53:** 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. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** The budget call circular and detail timetable

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**54:** 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. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: The PBS is not a public document

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Fiscal Strategy Statement for 2017 produced for the first time provided information on macroeconomic forecast as well as on fiscal risks. However, this Document was produced only in hard copy but was released late.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**55:** 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. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Not a public document

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Fiscal Strategy Statement for 2017 provided information on expenditure projections, 2017-2019 and on Expenditure Management and Control Measures. However, this Document was produced only in hard copy and was also released late.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**56:** 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. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: not a public document

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Fiscal Strategy Statement for 2017 provides information on Revenue Measures for 2017 and on Revenue Measures for the Medium Term. However, this Document was produced only in hard copy and was also released late.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**57:** 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Not a public document

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Fiscal Strategy Statement for 2017 provides information on Medium Term Fiscal Forecast for FY2017-2019. However, this Document was produced only in hard copy and was also released late.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: Not a public document

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Fiscal Strategy Statement for 2017 provides information on Medium Term Fiscal Forecast for FY2017-2019, which includes expenditure estimates. However, this Document was produced only in hard copy and was also released late.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The document is considered not available. However, the draft budget profile has Annex 1 and 4c

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**60: Does the Enacted Budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** The document is considered not available. However, the draft budget profile has Annex 1 and 4

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** The EB is not made available Sierra Leone, but the draft budget profile has Annex 1

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant**5157

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 63: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant**5157

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 64: 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. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.nsas.org/index.php/training-manual/training-manu...> (<http://www.nsas.org/index.php/training-manual/training-manual-module?view=document&id=68>)

**Comments:** Researcher: Information on the various taxes, specific expenditures, local government expenditure, loan, grant, deficit, macro information and government policy information is provided

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 65: How is the Citizens Budget disseminated to the public?

- a. (100) 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. (67) 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. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Interview with Amadu Sidi Bah- Coordinator of the Non State Actor in the Ministry of Finance and Economic Development - 21st December 2016

**Comments:** Researcher: The citizen budget is disseminated through radio programmes, TV show and hard copy dissemination. The Citizens Budget is also disseminated online. The Citizen Budget was produced and printed in Early March 2016 but was posted on the website on the 30th March 2016. <http://www.nsas.org/index.php/training-manual/training-manu...> (<http://www.nsas.org/index.php/training-manual/training-manual-module?view=document&id=68>).

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** Interview with the Non State Actor Coordinator- Amadu Sidi Bah in Ministry of Finance and Economic Development- 21st December 2016

**Comments:** Researcher: Such mechanism does not exist

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) 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. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** <http://www.nsas.org/index.php/training-manual/training-manu...> (<http://www.nsas.org/index.php/training-manual/training-manual-module?view=document&id=68>), <http://www.auditservice.gov.sl/> (<http://www.auditservice.gov.sl/>)

**Comments:** Researcher: The Citizen budget is publish during the formulation and teh graphical version of the Auditor General report is publish during the auditing stage

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** <http://mofed.gov.sl/linkingreports.htm> (<http://mofed.gov.sl/linkingreports.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**69: Do the In-Year Reports present actual expenditures for individual programs?**

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://mofed.gov.sl/linkingreports.htm> (<http://mofed.gov.sl/linkingreports.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**70: 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. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://mofed.gov.sl/linkingreports.htm> (<http://mofed.gov.sl/linkingreports.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://mofed.gov.sl/linkingreports.htm> (<http://mofed.gov.sl/linkingreports.htm>)

### Peer Reviewer

**Opinion:** Agree

### Research Assistant5157

**Opinion:** Not Qualified

### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://mofed.gov.sl/linkingreports.htm> (<http://mofed.gov.sl/linkingreports.htm>)

### Peer Reviewer

**Opinion:** Agree

### Research Assistant5157

**Opinion:** Not Qualified

### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 73: 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. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** <http://mofed.gov.sl/linkingreports.htm> (<http://mofed.gov.sl/linkingreports.htm>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Fiscal Reports only compare actual revenue to date with the original estimates for the whole year.

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**74: 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. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://mofed.gov.sl/linkingreports.htm> (<http://mofed.gov.sl/linkingreports.htm>) The Fiscal Reports present Interest Payments for the period and year to date.

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**75: 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. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** <http://mofed.gov.sl/linkingreports.htm> (<http://mofed.gov.sl/linkingreports.htm>)

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**76:** Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

- a. (100) 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. (67) 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. (33) 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. (0) No, the estimates for macroeconomic forecast have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: the MIR is not a public document

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**77:** Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

- a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.
- b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.
- c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.
- d. (0) No, expenditure estimates have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Not a public document

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**78: 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. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Not a public document

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant**5157

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?**

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Not a public document

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant**5157

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?**

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

- d. (0) No, revenue estimates have not been updated.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Not a public document

**Peer Reviewer**

**Opinion:** Agree

**Research Assistant5157**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.  
b. (0) No, the Mid-Year Review does not present revenue estimates by category.  
c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** n/a

**Comments:** Researcher: Not a public document

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**82: Does the Mid-Year Review of the budget present individual sources of revenue?**

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.  
b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.  
c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.  
d. (0) No, the Mid-Year Review does not present individual sources of revenue.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Not a public document

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**83:** 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. (100) 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. (67) 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. (33) 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. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Not a public document

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**84:** 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Comments:** Researcher: Not a public document

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Accountant General produced the 'Report and Annual Statement of Public Accounts for the Financial Year Ended 31st December 2015', which were submitted to the Auditor General by 31st March 2016 for audit but never published. Since then the Auditor General has completed the audit, with audit opinion and audit report issued out.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**85:** Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 2015 Annual public account

**Comments:** Researcher: The YER is only available in paper copy.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Accountant General produced the 'Report and Annual Statement of Public Accounts for the Financial Year Ended 31st December 2015', which were submitted to the Auditor General by 31st March 2016 for audit but never published. Since then the Auditor General has completed the audit, with audit opinion and audit report issued out.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**86: Does the Year-End Report present expenditure estimates for individual programs?**

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 2015 Annual Public Account

**Comments:** Researcher: The YER is only available in paper copy.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Accountant General produced the 'Report and Annual Statement of Public Accounts for the Financial Year Ended 31st December 2015', which were submitted to the Auditor General by 31st March 2016 for audit but never published. Since then the Auditor General has completed the audit, with audit opinion and audit report issued out.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**87: 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. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) 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. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 2015 Annual Public account

**Comments:** Researcher: The YER is only available in paper copy.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Accountant General produced the 'Report and Annual Statement of Public Accounts for the Financial Year Ended 31st December 2015', which were submitted to the Auditor General by 31st March 2016 for audit but never published. Since then the Auditor General has completed the audit, with audit opinion and audit report issued out.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?**

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** 2015 Annual Public account

**Comments:** Researcher: The YER is only available in paper copy.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Accountant General produced the 'Report and Annual Statement of Public Accounts for the Financial Year Ended 31st December 2015', which were submitted to the Auditor General by 31st March 2016 for audit but never published. Since then the Auditor General has completed the audit, with audit opinion and audit report issued out.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**89: Does the Year-End Report present individual sources of revenue?**

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** 2015 Annual Public account

**Comments:** Researcher: The YER is only available in paper copy.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Accountant General produced the 'Report and Annual Statement of Public Accounts for the Financial Year Ended 31st December 2015', which were submitted to the Auditor General by 31st March 2016 for audit but never published. Since then the Auditor General has completed the audit, with audit opinion and audit report issued out.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**90:** 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** 2015 Annual Public account

**Comments:** Researcher: The YER is only available in paper copy.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Accountant General produced the 'Report and Annual Statement of Public Accounts for the Financial Year Ended 31st December 2015', which were submitted to the Auditor General by 31st March 2016 for audit but never published. Since then the Auditor General has completed the audit, with audit opinion and audit report issued out.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**91:** 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** 2015 Annual Public account

**Comments:** Researcher: The YER is only available in paper copy.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** 2015 Annual Public account

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** 2015 Annual public account

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**94:** 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. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** 2015 annual public account

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?**

- a. (100) 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** 2015 annual public account

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**96: Is a financial statement included as part of the Year-End Report or released as a separate report?**

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

**Answer:** b.

**Sources:** 2015 annual public account

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Report and Annual Statement of the Public Accounts for the Financial Year Ended 31st December 2015 were not made public.

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) 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).

**Answer:** a. (100)

**Sources:** <http://www.auditservice.gov.sl/> (<http://www.auditservice.gov.sl/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?**

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

**Answer:** b. (67)

**Sources:** Interview with Martin Sandy- Public Relation Officer -Audit Service Sierra Leone - 20th December 2016 See also page iv of the "Report on the Accounts of Sierra Leone for the financial year ended 31st December, 2014", which states that "...we increased our audit coverage to 85% of the Government Budget."

**Peer Reviewer**

**Opinion:** Not Qualified

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) 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. (33) 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. (0) No extra-budgetary funds have been audited.  
e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://www.auditservice.gov.sl/> (<http://www.auditservice.gov.sl/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.  
b. (0) No, the annual Audit Report(s) does not include an executive summary.  
c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** <http://www.auditservice.gov.sl/> (<http://www.auditservice.gov.sl/>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.  
b. (67) Yes, the executive reports publicly on most audit findings.  
c. (33) Yes, the executive reports publicly on some audit findings.  
d. (0) No, the executive does not report on steps it has taken to address audit findings.  
e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Budget Advocacy Network observation

**Comments:** Researcher: 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:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**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. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** <http://www.parliament.gov.sl/Committees/Committees/PUBLICACC...> (<http://www.parliament.gov.sl/Committees/Committees/PUBLICACCOUNTSCOMMITTEE.aspx>) <http://www.auditservice.gov.sl/report/assl-auditor-general-a...> (<http://www.auditservice.gov.sl/report/assl-auditor-general-annual-report-2014.pdf>) (2014 Audit Report, pages 37-38.) Note that a more substantial account of actions taken to address audit recommendations can be found in the 2015 Audit Report, but that report was published after the survey research cutoff date.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**103:** Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.
- d. (0) No, there is no IFI.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Interview with Abdulraman Conteh -Senior Budget Officer at the Ministry of Finance and Economic Development

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**104:** Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
- b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
- c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.

- d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?**

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
- b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
- c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
- d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?**

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive’s Budget Proposal, and approves recommendations for the upcoming budget.
- b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive’s Budget Proposal, and approves recommendations for the upcoming budget.
- c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive’s Budget Proposal, but it does not approve recommendations for the upcoming budget.
- d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive’s Budget Proposal.
- e. (0) Not applicable/other (please comment).

**Answer:** d.

**Sources:** The Budget Advocacy Network has been monitoring the budget at the legislative level.

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 108: How far in advance of the start of the budget year does the legislature receive the Executive’s Budget Proposal?

- a. (100) The legislature receives the Executive’s Budget Proposal at least three months before the start of the budget year.
- b. (67) The legislature receives the Executive’s Budget Proposal at least two months, but less than three months, before the start of the budget year.
- c. (33) The legislature receives the Executive’s Budget Proposal at least one month, but less than two months, before the start of the budget year.
- d. (0) The legislature receives the Executive’s Budget Proposal less than one month before the start of the budget year, or does not receive it all.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The budget for 2017 was laid in Parliament on the 11th November 2016

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 109: When does the legislature approve the Executive’s Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) 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. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) 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).

**Answer:** b. (67)

**Sources:** Interview with the Clerk of Parliament

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The 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. Also Section 40 (1) of the Public Financial Management Act 2016 state that " Parliament may not alter the State budget laid by the Minister in a way to increase the total expenditures from the Consolidated Fund proposed under the State budget".

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

## 111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The EBP is the same as the EB for Sierra Leone.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive’s Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive’s Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive’s Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive’s Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive’s Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** The Standing Order of Parliament say that there shall be a Committee to be known as the Finance (and Supplementary Provisions) Committee, consisting of a maximum of 16 members to be nominated by the Committee of Selection for approval by the plenary, after the beginning of each session of Parliament, but in any case not later than twenty-one days thereafter.. Furthermore It shall be the duty of the Committee to oversee financial activities in governance, and outside the mandate of the Public Accounts Committee, and in particular to oversee the Ministry of Finance. In its mandate the Committee shall absorb the role of the Supplementary Financial provisions Committee. When the Supplementary Financial Provisions are laid on the table, they will stand referred to the Finance Committee. But the role of the Committee shall be only advisory to the House’s power of approval, pursuant to subsections (3) and (4) of the entrenched section 112 of the Constitution. The powers of the Committee shall be pursuant to subsection (6) of Section 93 of the Constitution <http://www.parliament.gov.sl/Committees/Committees/FINANCECOMMITTEE.aspx>  
(<http://www.parliament.gov.sl/Committees/Committees/FINANCECOMMITTEE.aspx>)  
<http://www.parliament.gov.sl/ParliamentaryBusiness/SubApprop...> (<http://www.parliament.gov.sl/ParliamentaryBusiness/SubAppropriation.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive’s Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive’s Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive’s Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive’s Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive’s Budget Proposal.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Sub- committee was formed but not specifically sub sector committee. The sub-committee formed composed of various sector committee member. Infact for a particular sector they make sure that sector committee member are present

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**114:** In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Interview with the Clerk of Parliament. Hard copy of the reviewed shown to me.

**Comments:** Researcher: The committee of supply reviewed the budget and it was done after six month during the implementation

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**115:** Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Section 43(1) of the Public Financial Management Act state that "An amount of a provision under the Estimates may not be reallocated between different heads of expenditures, without approval by Parliament through a Supplementary Estimate."

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In the past, this practice of shifting funds has resulted in poor PEFA ratings for the PI 1-3

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**116:** Does the executive seek approval 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. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** c. (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.sierraleone.org/Laws/constitution1991.pdf> (<http://www.sierraleone.org/Laws/constitution1991.pdf>).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**117:** Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

**Answer:** d.

**Sources:** Section 113 (1) (c) of the Public Financial Management Act state that the Minister may, in consultation with the relevant responsible authority –(c) reduce or suspend grants or transfers from the State budget to the agency, entity, or fund; and

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**118:** Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations

- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Section(4) of the Public Financial Management Act 2016 states that "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. <http://www.parliament.gov.sl/Committees/Committees/PUBLICACC...> (<http://www.parliament.gov.sl/Committees/Committees/PUBLICACCOUNTSCOMMITTEE.aspx>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**119:** Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Section 70 (c) of the Sierra Leone 1991 constitution states that " The President may appoint, in accordance with the provisions of this Constitution or any other law the following persons— c. the Auditor-General 119. (1) 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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**120:** 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. (100) 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. (0) 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).

**Answer:** a. (100)

**Sources:** Section (14) of the Constitution states that " Whenever the office of the Auditor-General is vacant or the holder of the office is for any reason unable to perform the functions of his office, the President may, in consultation with the Public Service Commission, appoint a person to act in the office and any person so appointed shall, subject to the provisions of the section relating to the removal of the Auditor-General, continue to act until his appointment is revoked by the President." Section 119. (1) of the Sierra Leone constitution state that "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".

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The provision of Section 119 (9) of the 1991 Constitution states that 'The provisions 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'. But Section 137 (7) of the 1991 Constitution states that '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.' In effect, removal of the Auditor General will require two-thirds majority in Parliament.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** Agree, response changed from 'b' to 'a'

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or 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. (67) 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. (33) 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. (0) 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).

**Answer:** d.

**Sources:** The SAI budget of Sierra Leone is treated like any other government entities which undergoes through the normal approval process of the budget as applicable to all MDAs. The funding level is not consistent with the resources the SAI needs to fulfill its mandate. Section 28 of the 2014 Audit Service Act states that "28. The financial requirements and expenditure of the Audit Service shall be prepared and submitted for consideration by the Budget Bureau in accordance with the Government Budget and Accounting Act, 2005 but Parliament shall ensure that any Appropriation Bill, passed by Parliament, has made adequate provision for the budgetary requirement of the Audit Service.

**Comments:** Researcher: All the budget presented by the SAI is approved by the executive

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey. Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

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

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** Section 12 (1)(b) of the 2014 Audit Service Act state that " Without prejudice to the generality of subsection (1),the function of the Audit-Service to -carry out special audits and investigations or any other audit for the purpose of ascertaining dishonesty, fraud or corruption;

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?**

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.
- e. Not applicable/other (please comment).

**Answer:** c. (33)

**Sources:** Interview with the Public Relation Officer of the Audit Service Sierra Leone

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?**

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

**Answer:** a. (100)

**Sources:** A Staff of the SAI alway present when there is a public hearings and make clarifications in terms of what they find out. In Sierra Leone, they even have an office at the House of Parliament to support the Public Account Commottee. These hearings are televise live in the national TV.  
<http://www.parliament.gov.sl/Committees/Committees/PUBLICACC...>  
(<http://www.parliament.gov.sl/Committees/Committees/PUBLICACACCOUNTSCOMMITTEE.aspx>) <https://web.archive.org/web/20160502172628/>  
(<https://web.archive.org/web/20160502172628/>); [http://news.sl:80/drwebsite/publish/article\\_200528572.shtml](http://news.sl:80/drwebsite/publish/article_200528572.shtml)  
([http://news.sl:80/drwebsite/publish/article\\_200528572.shtml](http://news.sl:80/drwebsite/publish/article_200528572.shtml)); <http://www.parliament.gov.sl/dnn5/Portals/0/2014%20DOCUMENT/...>  
(<http://www.parliament.gov.sl/dnn5/Portals/0/2014%20DOCUMENT/COMMITTEE/PAC/2014%20MDAs%20Reports.pdf>);  
<http://www.thepatrioticvanguard.com/sierra-leone-auditor-gen...> (<http://www.thepatrioticvanguard.com/sierra-leone-auditor-general-s-report-on-ebola-funds-management>)

**Comments:** Researcher: For example, the following report was presented: <http://www.auditservice.gov.sl/report/assl-auditor-general-a...>  
(<http://www.auditservice.gov.sl/report/assl-auditor-general-annual-report-2015.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**125:** Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** b. (67)

**Sources:** In practice, the Ministry of Finance and Economic development opens budget discussion/policy hearings to the public. The Budget Advocacy Network (BAN) and other CSOs are always invited to participate in this process through the umbrella body of Non State Actor in the Ministry of Finance. Also, an open invitation announcement is made at both radio and TV stations encouraging people to attend the sessions. CSOs broadly are invited to attend and provide comments during hearings, and the general public is welcome to attend. Additional time is often reserved for the general public to provide comments. For example, a policy hearing on the budget took place on October 4, 2016 - see: <http://awoko.org/2016/10/03/sierra-leone-newsfinance-ministr...> (<http://awoko.org/2016/10/03/sierra-leone-newsfinance-ministry-starts-policy-hearing-for-2017-budget/>) AND <http://awoko.org/2016/10/17/sierra-leone-news-finance-minist...> (<http://awoko.org/2016/10/17/sierra-leone-news-finance-ministry-2017-budget-pegged-at-le79-978-billion/>) Both members of the public and representatives from BAN attended this specific meeting, and both spoke at the hearing. BAN presented on research related to alternative revenue policies, and other CSOs pushed for more health and education budget allocation. Furthermore, few of CSO suggestion were also incooperated as part of the final budget. Exaample, BAN proposed for investment on onion production and was captured in the 2017 budget ( paragraph 34 page 7 of the 2017 budget speech.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**126:** With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** Interview with the President-Franklin Kabba 13th February 2017. List of invited people shown to me by the Ministry of Finance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Comment (1): We acknowledge the researcher's comment, but in the absence of the list of invitees for verification, the response is changed to "b". Comment (2): Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**127:**

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

**Answer:** c. (33)

**Sources:** This is manifested in the budget discussion process. For example, a policy hearing on the budget took place on October 4, 2016 - see: <http://awoko.org/2016/10/03/sierra-leone-newsfinance-ministr...> (<http://awoko.org/2016/10/03/sierra-leone-newsfinance-ministry-starts-policy-hearing-for-2017-budget/>) AND <http://awoko.org/2016/10/17/sierra-leone-news-finance-minist...> (<http://awoko.org/2016/10/17/sierra-leone-news-finance-ministry-2017-budget-pegged-at-le79-978-billion/>) Both members of the public and representatives from BAN attended this specific meeting, and both spoke at the hearing. BAN presented on research related to alternative revenue policies (2), and other CSOs pushed for more health and education budget allocation (3).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**128:** Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** There is no participatory mechanism for the through which the public can provide input in monitoring the implementation of the annual budget

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**129:** With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** There is no mechanism for that

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**130:**

During the implementation of the annual budget, which of the following topics does the executive’s engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive’s engagement with citizens covers all six topics
- b. (67) The executive’s engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive’s engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** Meetings with the Ministry of Finance and Economic Development shows engagement on revenue, public service delivering, implementation of social spending, delivering of public services. The Budget Advocacy Network and other CSOs were part of these public meetings

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer

options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

### 131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
- b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
- c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (Please comment).

**Answer:** d.

**Sources:** No prior information is provided

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**132:** With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens’ inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No feedback is provided

#### Peer Reviewer

**Opinion:** Agree

#### Government Reviewer

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**133:** With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** No information is provided

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**134:** Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** The budget call circular make provision for that and the timetable is provided which make provision for participations. However, the call circular is not available online.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**135:** Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The budget circular stipulates that MDAs should consult with CSOs and the general public in formulating budgets submitted to the Ministry of Finance and Economic Development. However, this consultation does not occur in practice.

**Comments:** Researcher: As indicated in question 125, there is open participation in the formulation stage through the Ministry of Finance and Economic Development. The budget discussion process make provision for both government officials and CSOs to make input their budget. <https://awoko.org/2016/10/03/sierra-leone-newsfinance-minist...> (<https://awoko.org/2016/10/03/sierra-leone-newsfinance-ministry-starts-policy-hearing-for-2017-budget/>) <https://awoko.org/2015/10/02/sierra-leone-news-finance-minis...> (<https://awoko.org/2015/10/02/sierra-leone-news-finance-ministry-starts-budget-discussion-today/>) Paragraph 111 of the 2017 budget specch. "Mr. Speaker, Honourable Members, let me also thank wholeheartedly the Chairpersons of the Finance and Transparency Committees of Parliament, and our Development Partners, who continue to support us. The District Budget Oversight Committee Members, the Non-State Actors and members of the electronic and print media that participated in our open budget discussions require special mention as well."

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**136:** Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** the legislature or the relevant legislative committee(s) does not hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**137:**

During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** They do debate all the above issues in Parliament but not with the citizen

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**138: Does the legislature provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget?**

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The legislature does not provide feedback to the public on how citizens’ inputs have been used during legislative deliberations on the annual budget

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

**139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?**

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

**Answer:** d.

**Sources:** The legislature hold public hearings and/or use other participation mechanisms but the public cannot provide input during its public deliberations on the Audit Report

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The Legislature hold public hearings on the Audit Report and these are aired over the radio and television.

**Government Reviewer**

**Opinion:** Not Qualified

**Researcher response:** .

**IBP comment:** There is no evidence that such public hearings take place. In this case, the answer to this question is 'd'.

**140:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program

b. (0) The requirements for an "a" response are not met.

c. Not applicable (please comment).

**Answer:** b.

**Sources:** No formal mechanism exist. Interview with the Public Relation Officer

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**141:** Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.

b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.

c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.

d. (0) The requirements for a "c" response or above are not met.

e. Not applicable (please comment).

**Answer:** d.

**Sources:** Tthe Supreme Audit Institution (SAI) does not provide the public with feedback on how citizens' inputs have been used to determine its audit program

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the "I am not qualified to judge this indicator" option had to be selected. In fact, the appropriate answer would have been "NOT APPLICABLE", because the government did not provide any comments to any of the questions in the Open Budget Survey.

**142:** Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an “a” response are not met.
- c. Not applicable (please comment).

**Answer:** b.

**Sources:** The Supreme Audit Institution (SAI) does not maintain formal mechanisms through which the public can contribute to audit investigations .

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Not Qualified

**IBP comment:** Despite repeated requests to the Government of Sierra Leone for its comments on the draft Open Budget Questionnaire results, IBP did not receive any response. The survey tool used, however, did not allow the government response to be left blank, and did not permit changes in the answer options. Therefore, the “I am not qualified to judge this indicator” option had to be selected. In fact, the appropriate answer would have been “NOT APPLICABLE”, because the government did not provide any comments to any of the questions in the Open Budget Survey.

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