

**TRANSPARENCY**  
(OPEN BUDGET INDEX)

**52**

The Government of Sierra Leone provides the public with **limited** budget information.

OUT OF 100

**PUBLIC PARTICIPATION**

**31**

OUT OF 100

The Government of Sierra Leone is **weak** in providing the public with opportunities to engage in the budget process.

**BUDGET OVERSIGHT**

**36**

OUT OF 100

**BY LEGISLATURE**  
Budget oversight by the legislature in Sierra Leone is **weak**.

**67**

OUT OF 100

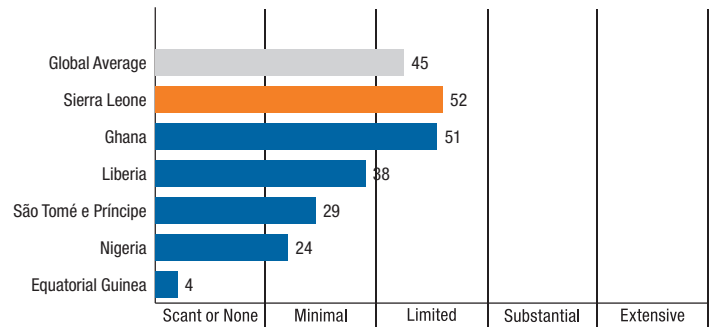
**BY AUDIT**  
Budget oversight by the supreme audit institution in Sierra Leone is **adequate**.

**TRANSPARENCY (OPEN BUDGET INDEX)**

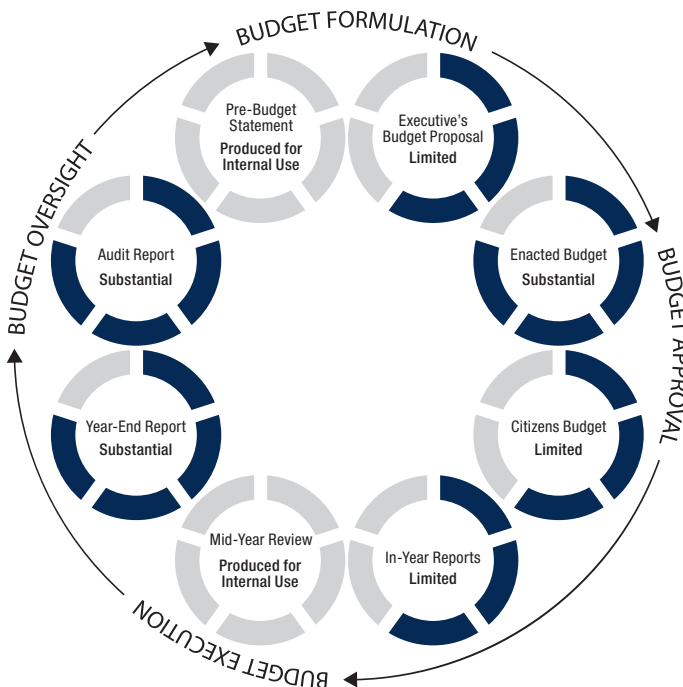
Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 indicators to measure budget transparency. These indicators are used to assess whether the central government makes eight key budget documents available to the public in a timely manner and whether the data contained in these documents are comprehensive and useful.

Each country is given a score out of 100 which determines its ranking on the Open Budget Index – the world’s only independent and comparative measure of budget transparency.

**Regional Comparison**

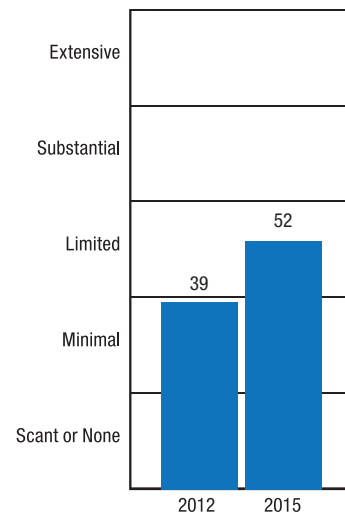


**Usefulness of Budget Information Throughout the Budget Cycle**



Sierra Leone’s score of 52 out of 100 is moderately higher than the global average score of 45.

**Change in Transparency Over Time**



Note: The following categories are used to report the usefulness of each document:

Not produced, Published Late, Internal Use, Scant, Minimal, Limited, Substantial, or Extensive.

# TRANSPARENCY (OPEN BUDGET INDEX)

## The Availability of Budget Documents Over Time

Document	2012	2015
Pre-Budget Statement	●	●
Executive's Budget Proposal	●	●
Enacted Budget	●	●
Citizens Budget	●	●
In-Year Reports	●	●
Mid-Year Review	●	●
Year-End Report	●	●
Audit Report	●	●

● Not produced/published late ● Produced for internal use ● Published

Sierra Leone's score of 52 on the 2015 Open Budget Index is substantially higher than its score in 2012.

Since 2012, the Government of Sierra Leone has increased the availability of budget information by:

- Publishing the Citizens Budget.
- Improving the comprehensiveness of the Enacted Budget, In-Year Reports, and Year-End Report.

However, the Government of Sierra Leone has failed to make progress in the following ways:

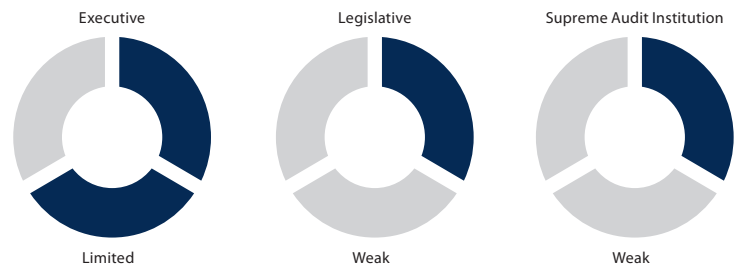
- Not making the Pre-Budget Statement and Mid-Year Review available to the public.

# PUBLIC PARTICIPATION

Evidence suggests that transparency alone is insufficient for improving governance, and that public participation in budgeting can maximize the positive outcomes associated with greater budget transparency.

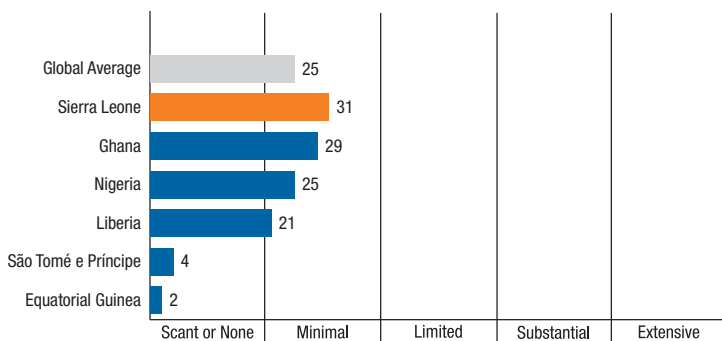
To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

## Elements of Public Participation



Sierra Leone's score of 31 out of 100 indicates that the provision of opportunities for the public to engage in the budget process is **weak**. However, this is higher than the global average score of 25.

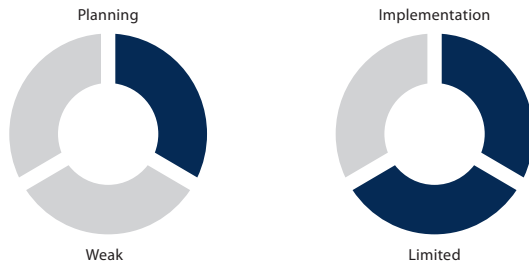
## Regional Comparison



# BUDGET OVERSIGHT

The Open Budget Survey examines the extent to which legislatures and supreme audit institutions are able to provide effective oversight of the budget. These institutions play a critical role – often enshrined in national constitutions – in planning budgets and overseeing their implementation.

## Oversight by the Legislature



The legislature provides **weak** oversight during the planning stage of the budget cycle and **limited** oversight during the implementation stage of the budget cycle.

The legislature does not have a specialized budget research office. The Executive's Budget Proposal is not provided to legislators at least three months before the start of the budget year. Finally, in both law and practice,

the legislature is not consulted prior to the virement of funds in the Enacted Budget, spending any unanticipated revenue, or spending contingency funds that were not identified in the Enacted Budget.

## Oversight by the Supreme Audit Institution



The supreme audit institution provides **adequate** budget oversight.

Under the law, it has full discretion to undertake audits as it sees fit. Moreover, the head of the supreme audit institution cannot be removed without legislative or judicial approval, which bolsters its independence. However, the supreme audit institution is provided with insufficient resources to fulfill its mandate and has a weak quality assurance system in place.

# RECOMMENDATIONS

## Improving Transparency

Sierra Leone should prioritize the following actions to improve budget transparency:

- Publish the Pre-Budget Statement and the Year-End Report.<sup>1</sup>
- Publish the budget cycle timetable.
- Increase the comprehensiveness of the Executive's Budget Proposal by presenting more information on the classification of revenues for the budget year and data on debt and interest for the budget year.

## Improving Participation

Sierra Leone should prioritize the following actions to improve budget participation:

- Provide detailed feedback on how public perspectives have been captured and taken into account.
- Hold legislative hearings on the budgets of specific ministries, departments, and agencies at which testimony from the public is heard.
- Establish formal mechanisms for the public to assist the supreme audit institution to formulate its audit program and participate in audit investigations.

## Improving Oversight

Sierra Leone should prioritize the following actions to strengthen budget oversight:

- Establish a specialized budget research office for the legislature.
- In both law and practice, ensure the legislature is consulted prior to the virement of funds in the Enacted Budget, the spending of any unanticipated revenue, and the spending of contingency funds that were not identified in the Enacted Budget.
- Ensure the supreme audit institution has adequate funding to perform its duties, as determined by an independent body (e.g., the legislature or judiciary).
- Ensure the supreme audit institution collaborates with civil society on performance audits.

<sup>1</sup> According to updated results from the Open Budget Survey Tracker ([www.obstracker.org](http://www.obstracker.org)), Sierra Leone failed to produce a Year-End Report for 2013.

# METHODOLOGY

The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), and the International Organisation of Supreme Audit Institutions (INTOSAI). It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between March 2014 and September 2015 and involved about 300 experts in 102 countries. The Survey was revised somewhat from the 2012 version to reflect emerging developments in accepted good practice and to strengthen individual questions. A full discussion of these changes can be found in a technical note on the comparability of the Open Budget Index over time (see below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable party.

The Survey is compiled from a questionnaire completed for each country by independent budget experts who are not associated with the national government. Each country's questionnaire is then independently reviewed by an anonymous expert who also has no association to government. In addition, IBP invites national governments to comment on the draft results from the Survey and considers these comments before finalizing the Survey results.

Despite repeated efforts, IBP was unable to get comments on the draft Open Budget Questionnaire results from the Government of Sierra Leone.

Research to complete this country's Open Budget Survey was undertaken by:

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## Further Information

Visit [www.openbudgetsurvey.org](http://www.openbudgetsurvey.org) for more information, including:

- The Open Budget Survey 2015: Global Report
- Individual datasets for each of the 102 countries surveyed.
- A technical note on the comparability of the Open Budget Index over time.