

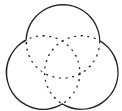
Overview



Transparency:

45 /100

(Open Budget Index score)



Public Participation:

31 /100



Budget Oversight:

46 /100

About the survey

Government budget decisions – what taxes to levy, what services to provide, and how much debt to take on – have important consequences for all people in society. When governments provide information and meaningful channels for the public to engage in these decisions, we can better ensure public money is spent on public interests.

The Open Budget Survey (OBS) is the world’s only independent, comparative and fact-based research instrument that uses internationally accepted criteria to assess public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as legislatures and national audit offices, in the budget process.

The survey helps local civil society assess and confer with their government on the reporting and use of public funds. This 8th edition of the OBS covers 120 countries.

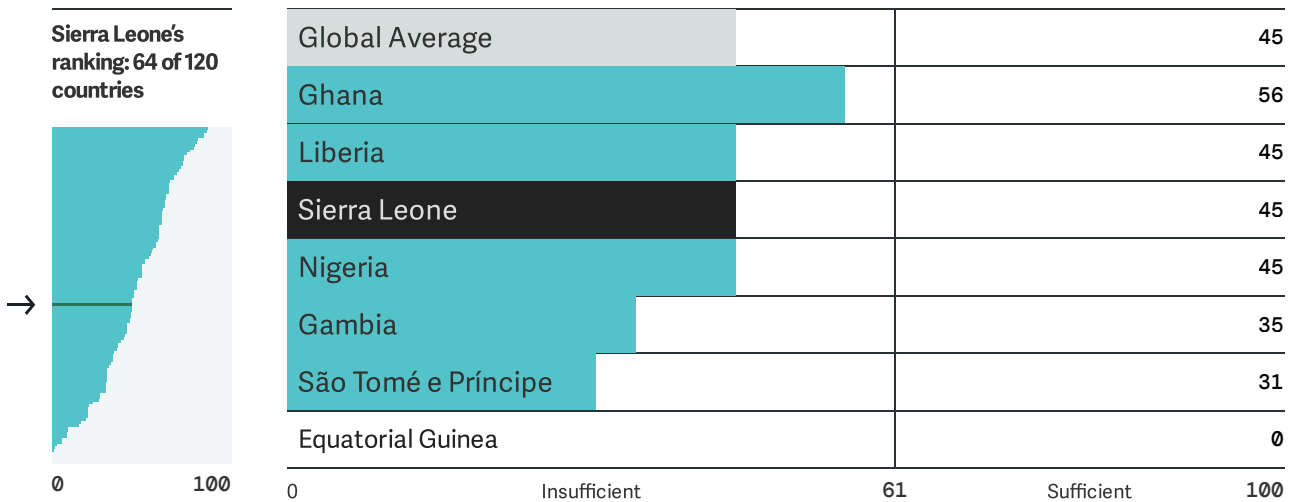
Visit www.internationalbudget.org/open-budget-survey for more information, including the full OBS methodology, the 2021 Global and Regional Reports, findings for all surveyed countries, and the Data Explorer.

Transparency

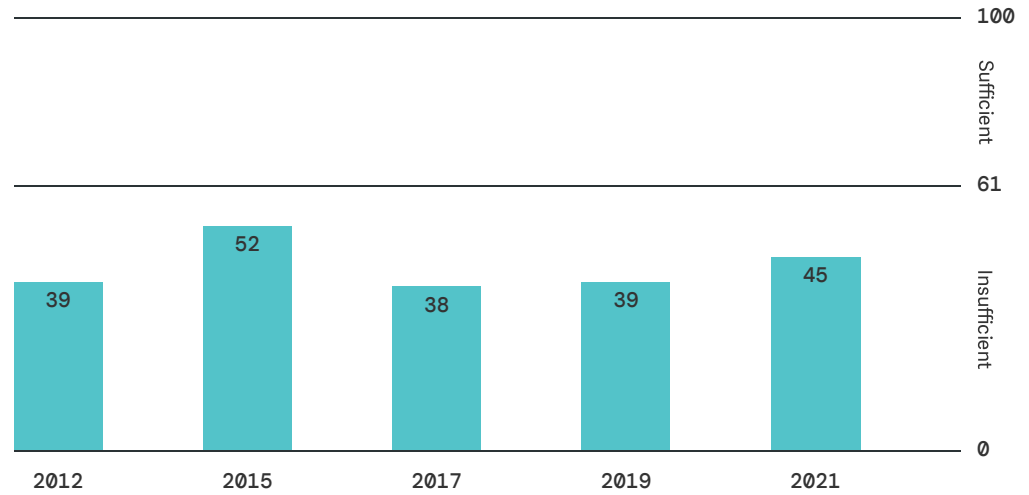
This part of the OBS measures public access to information on how the central government raises and spends public resources. It assesses the **online availability, timeliness, and comprehensiveness** of eight key budget documents using 109 equally weighted indicators and scores each country on a scale of 0 to 100. **A transparency score of 61 or above indicates a country is likely publishing enough material to support informed public debate on the budget.**

Sierra Leone has a transparency score of **45** (out of 100).

Transparency in Sierra Leone compared to others



How has the transparency score for Sierra Leone changed over time?



Public availability of budget documents in Sierra Leone

| KEY | |
|---------------------------------------|--|
| ● | Available to the Public |
| ● | Published Late, or Not Published Online, or Produced for Internal Use Only |
| ⊘ | Not Produced |

| Document | 2012 | 2015 | 2017 | 2019 | 2021 |
|-----------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
| Pre-Budget Statement | ● | ● | ● | ● | ● |
| Executive's Budget Proposal | ● | ● | ● | ● | ● |
| Enacted Budget | ● | ● | ⊘ | ● | ● |
| Citizens Budget | ⊘ | ● | ● | ⊘ | ● |
| In-Year Reports | ● | ● | ● | ● | ● |
| Mid-Year Review | ● | ● | ● | ● | ● |
| Year-End Report | ● | ● | ● | ● | ● |
| Audit Report | ● | ● | ● | ● | ● |

How comprehensive is the content of the key budget documents that Sierra Leone makes available to the public?

| KEY | |
|--|--------------|
| ● | 61-100 / 100 |
| ● | 41-60 / 100 |
| ● | 1-40 / 100 |

| Key budget document | Document purpose and contents | Fiscal year assessed | Document content score |
|-----------------------------|---|----------------------|------------------------|
| Pre-Budget Statement | Discloses the broad parameters of fiscal policies in advance of the Executive's Budget Proposal; outlines the government's economic forecast, anticipated revenue, expenditures, and debt. | 2021 | Published Late |
| Executive's Budget Proposal | Submitted by the executive to the legislature for approval; details the sources of revenue, the allocations to ministries, proposed policy changes, and other information important for understanding the country's fiscal situation. | 2021 | 54 |
| Enacted Budget | The budget that has been approved by the legislature. | 2020 | 56 |
| Citizens Budget | A simpler and less technical version of the government's Executive's Budget Proposal or the Enacted Budget, designed to convey key information to the public. | 2021 | 50 |
| In-Year Reports | Include information on actual revenues collected, actual expenditures made, and debt incurred at different intervals; issued quarterly or monthly. | 2019 & 2020 | 33 |
| Mid-Year Review | A comprehensive update on the implementation of the budget as of the middle of the fiscal year; includes a review of economic assumptions and an updated forecast of budget outcomes. | 2020 | Internal Use |
| Year-End Report | Describes the situation of the government's accounts at the end of the fiscal year and, ideally, an evaluation of the progress made toward achieving the budget's policy goals. | 2019 | 52 |
| Audit Report | Issued by the supreme audit institution, this document examines the soundness and completeness of the government's year-end accounts. | 2019 | 67 |

Sierra Leone's transparency score of **45** in the OBS 2021 is moderately higher than its score in 2019.

What changed in OBS 2021?

Sierra Leone has increased the availability of budget information by:

- Publishing the Citizens Budget online.

Recommendations

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

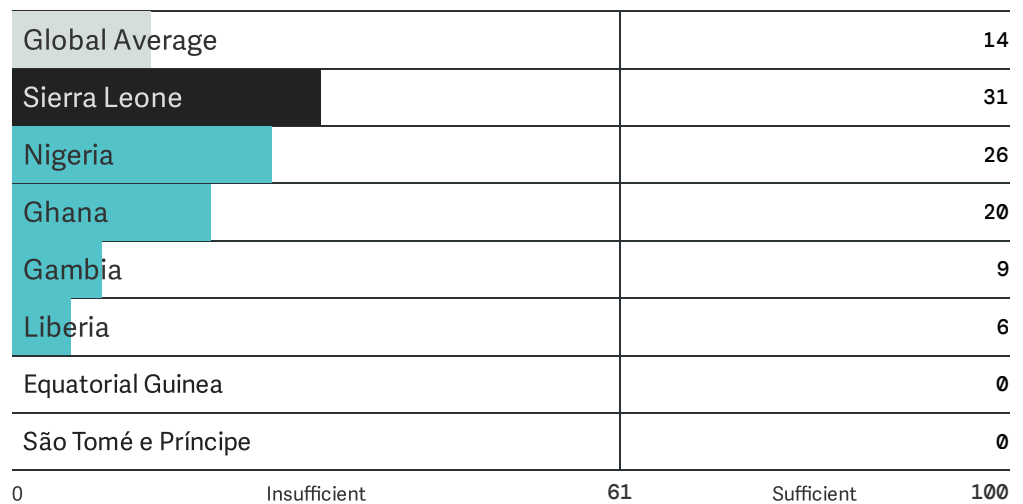
- Publish the Pre-Budget Statement and Mid-Year Review online in a timely manner. The Pre-Budget Statement should be published online at least one month before the Executive's Budget Proposal is submitted to Parliament, while the Mid-Year Review should be published no later than three months after the mid-point of the fiscal year.
- Include in the Executive's Budget Proposal data on the financial position of the government and data on the macroeconomic forecast. This would include information on financial and non-financial assets held by the government, as well as estimates of the impact of different assumptions for the inflation rate, real GDP growth, and interest rates on expenditures, revenue, and debt.
- Include in the Year-End Report comparisons between borrowing estimates and actual outcomes, comparisons between planned nonfinancial outcomes and actual outcomes and comparisons between the original macroeconomic forecast and actual outcomes.

Public Participation

The OBS assesses the formal opportunities offered to the public for meaningful participation in the different stages of the budget process. It examines the practices of the central government's executive, the legislature, and the supreme audit institution (SAI) using 18 equally weighted indicators, aligned with the Global Initiative for Fiscal Transparency's [Principles of Public Participation in Fiscal Policies](#), and scores each country on a scale from 0 to 100.

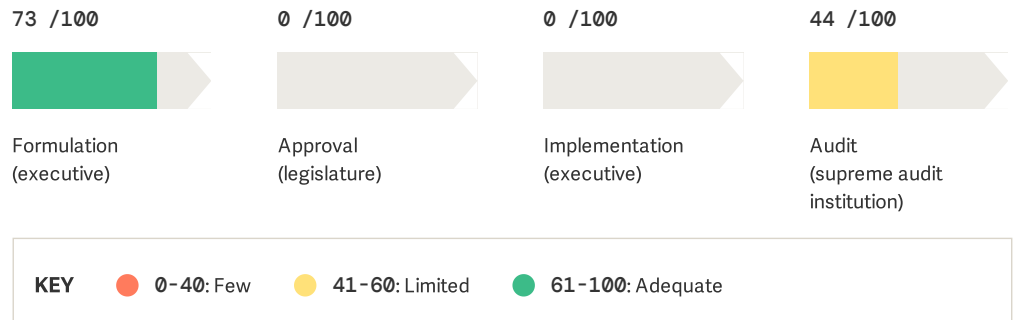
Sierra Leone has a public participation score of **31** (out of 100).

Public participation in Sierra Leone compared to others



For more information, see [here](#) for innovative public participation practices around the world.

Extent of opportunities for public participation in the budget process



Recommendations

The 2016 Public Financial Management Act mandates that the Ministry of Finance organize open bilateral discussions with various stakeholders during budget formulation. To further strengthen public participation in the budget process, the ministry should prioritize the following actions:

- Pilot mechanisms to monitor budget implementation. A first step to encourage public participation in the budget during its implementation would be for the National Monitoring and Evaluation Directorate to produce and publish a report on the government projects it monitors. In addition, the Ministry of Finance's Research and Delivery Department should publish online its report that monitors budget deliverables for all ministries, departments and agencies.
- Actively engage with vulnerable and underrepresented communities, directly or through civil society organizations representing them.

Sierra Leone's Parliament has established public hearings related to the review of the Audit Report, but should also prioritize the following actions:

- Allow members of the public or civil society organizations to testify during its hearings on the budget proposal prior to its approval.
- Allow any member of the public or any civil society organization to testify during its hearings on the Audit Report.

Audit Service Sierra Leone has established mechanisms to assist the supreme audit institution in developing its audit program. It should prioritize the following actions to improve public participation in the budget process:

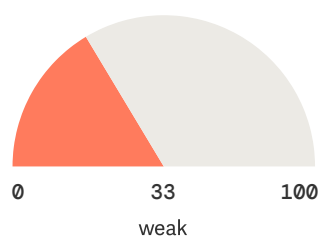
- Establish formal mechanisms for the public to contribute to relevant audit investigations.

Budget Oversight

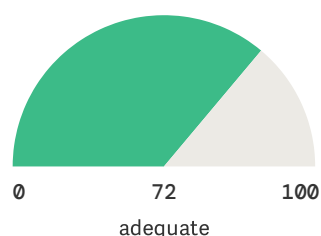
The OBS examines the role that legislatures and supreme audit institutions (SAIs) play in the budget process and the extent to which they provide oversight; each country is scored on a scale from 0 to 100 based on 18 equally weighted indicators. In addition, the survey collects supplementary information on independent fiscal institutions (see Box).

The legislature and supreme audit institution in Sierra Leone, together, provide limited oversight during the budget process, with a composite oversight score of **46** (out of 100). Taken individually, the extent of each institution's oversight is shown below:

Legislative oversight



Audit oversight



KEY ● 0-40: Few ● 41-60: Limited ● 61-100: Adequate

Recommendations

Sierra Leone's Parliament provides weak oversight during the planning stage of the budget cycle and weak oversight during the implementation stage. To improve oversight, the following actions should be prioritized:

- The legislature should debate budget policy before the Executive's Budget Proposal is tabled and approve recommendations for the upcoming budget. This debate could use the Pre-Budget Statement, which should be published at least one month prior to the tabling of the Executive's Budget Proposal.

- Amend the PFM Act to ensure that the Executive's Budget Proposal is submitted to legislators at least two months before the start of the budget year.
- A legislative committee should examine in-year budget implementation and publish reports with their findings online and in a timely manner.
- In practice, ensure the legislature is consulted before the executive shifts funds specified in the Enacted Budget between administrative units; spends any unanticipated revenue; or reduces spending due to revenue shortfalls during the budget year.
- A legislative committee should examine the Audit Report and publish a report with their findings online and in a timely manner.
- The Parliamentary Budget Office should aid legislators in examining in-year budget implementation by conducting their own review and analysis of in-year reporting.

To strengthen independence and improve audit oversight by the Audit Service Sierra Leone, the following actions are recommended:

- 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 audit processes are reviewed by an independent agency and that the resulting report is published online and in a timely manner.

The emerging practice of establishing independent fiscal institutions

Sierra Leone's independent fiscal institution (IFI) is the Parliamentary Budget Office. Its independence is not set in law, and it reports to the legislature. It publishes its own macroeconomic and fiscal forecasts.

The indicators on IFIs are not scored in the Open Budget Survey.

Methodology

- Only documents published and events, activities, or developments that took place through 31 December 2020 were assessed in the OBS 2021.
- The survey is based on a questionnaire completed in each country by an independent budget expert:
Abu Bakarr Kamara
Budget Advocacy Network (BAN)
96 Off Wilkinson Road; Freetown, Sierra Leone
abkamara@ban-sl.org
- To further strengthen the research, each country's draft questionnaire is also reviewed by an anonymous independent expert.