

# Open Budget Survey 2017

## Questionnaire

### Liberia

January 2018

## COUNTRY QUESTIONNAIRE: LIBERIA

**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 2016-17

**Sources:** Ministry of Finance & Development Planning website <https://www.mfdp.gov.lr/> (<https://www.mfdp.gov.lr/>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Ministry of Finance Website, under "Resources"

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The PBS was published online the same day as the EBP on May 16, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** 16 May 2016

**Sources:** Ministry of Finance website under "Resources" click budget a drop down of documents will appear. The date indicated under the caption "Details" [www.mfdp.gov.lr](http://www.mfdp.gov.lr) (<http://www.mfdp.gov.lr>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The date of publication is indicated under "Details" adjacent the upload.

**Sources:** Ministry of Finance website under "Resources" click budget a drop down of documents will appear. The date indicated under the caption "Details" [www.mfdp.gov.ir](http://www.mfdp.gov.ir) (<http://www.mfdp.gov.ir>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** <https://www.mfdp.gov.ir/index.php/the-budget#> (<https://www.mfdp.gov.ir/index.php/the-budget#>) On this link you can download the "Draft Budget Framework Paper FY 2016/17"

**Sources:** Ministry of Finance Website

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c.

**Sources:** The document is in a format that is easily assessed.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The document available online is in PDF format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Government has not adopted such document format and in the absence of official Government approval, such information cannot be published in excel without the proper security protections.

**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:** a.

**Sources:** Ministry of Finance Website [www.mfdp.gov.lr](http://www.mfdp.gov.lr) (<http://www.mfdp.gov.lr>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Sources:** Not Applicable

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Budget Framework Paper FY2016/17

**Sources:** Ministry of Finance Website, under the caption "Resources"

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** Not applicable

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** There is no citizens version of the 16/17 PBS.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1 a:** 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 2016-17

**Sources:** Ministry of Finance Website

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**EBP-1 b:** 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:** 16 May 2016

**Sources:** <https://www.mfdp.gov.lr/index.php/media-center/press-release...> (<https://www.mfdp.gov.lr/index.php/media-center/press-releases/313-new-finance-minister-presents-first-proposed-budget>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** It's worth noting that the budget was supposed to be submitted before the Parliament on April 29 (budget calendar).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Ministry of Finance website, under "Resources", click budget, and check on "Details" adjacent upload

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** 16 May 2016

**Sources:** Ministry of Finance Website

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 date of publication is indicated on the Ministry of Finance website under "Resources" click budget and click "Details" adjacent the upload

**Sources:** The date of publication is indicated on the Ministry of Finance website under "Resources" click budget and click "Details" adjacent the upload

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** <https://www.mfdp.gov.lr/index.php/the-budget#> (<https://www.mfdp.gov.lr/index.php/the-budget#>)

**Sources:** <https://www.mfdp.gov.lr/index.php/the-budget#> (<https://www.mfdp.gov.lr/index.php/the-budget#>) When you open this weblink, you will see the drop down of various budget documents listed, the "GOVERNMENT OF THE REPUBLIC OF LIBERIA DRAFT NATIONAL BUDGET FY 2016-17" is the fourth document on the list.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 document is in a format that is accessible

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In PDF format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Government has not adopted such document format and in the absence of official Government approval, such information cannot be published in excel without the proper security protections.

**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:** Not Applicable

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Not Applicable

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 of the Republic of Liberia Draft National Budget FY2016/2017

**Sources:** Ministry of Finance Website <https://www.mfdp.gov.lr/> (<https://www.mfdp.gov.lr/>) <https://www.mfdp.gov.lr/index.php/the-budget#> (<https://www.mfdp.gov.lr/index.php/the-budget#>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** a.

**Sources:** "Fact Sheet or Short Citizen's Guide to the FY 2016-17 Draft National Budget"

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 2016-17

**Sources:** <https://www.mfdp.gov.lr/index.php/131-new-reports/378-nation...> (<https://www.mfdp.gov.lr/index.php/131-new-reports/378-national-budget-fy2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** 22 September 2016

**Sources:** <http://frontpageafricaonline.com/index.php/news/2102-budget-...> (<http://frontpageafricaonline.com/index.php/news/2102-budget-finally-sails-senate-concurs-with-house-of-representatives>) The budget was passed by the Legislature on September 20, 2016 and concurred by the Senate on September 22, 2016.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree but with a few clarifications: Legislature is made up of two houses - Representatives and Senate. So, the House of Representatives passed the budget on September 20, 2016.

**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:** c. (33)

**Sources:** <https://www.mfdp.gov.lr/index.php/131-new-reports/378-nation...> (<https://www.mfdp.gov.lr/index.php/131-new-reports/378-national-budget-fy2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** 05 December 2016

**Sources:** <https://www.mfdp.gov.lr/index.php/131-new-reports/378-nation...> (<https://www.mfdp.gov.lr/index.php/131-new-reports/378-national-budget-fy2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The date of publication is found on the Ministry of Finance Website, Under "Resources" Under the second line item "Budget" click details adjacent download.

**Sources:** <https://www.mfdp.gov.lr/index.php/the-budget> (<https://www.mfdp.gov.lr/index.php/the-budget>)

**Comments:** Researcher: <https://www.mfdp.gov.lr/index.php/the-budget> (<https://www.mfdp.gov.lr/index.php/the-budget>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** <https://www.mfdp.gov.lr/index.php/the-budget?download=108:national-budget-fy-2016-17> (<https://www.mfdp.gov.lr/index.php/the-budget?download=108:national-budget-fy-2016-17>)

**Sources:** <https://www.mfdp.gov.lr/index.php/the-budget?download=108:national-budget-fy-2016-17> (<https://www.mfdp.gov.lr/index.php/the-budget?download=108:national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c.

**Sources:** It is in a format that is accessible

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In PDF format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Government has not adopted such document format and in the absence of official Government approval, such information cannot be published in excel without the proper security protections.

**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:** e.

**Sources:** <https://www.mfdp.gov.lr/index.php/the-budget> (<https://www.mfdp.gov.lr/index.php/the-budget>)

**Peer Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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:** N/A

**Sources:** N/A

**Peer Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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:** Republic of Liberia National Budget FY2016/17

**Sources:** <https://www.mfdp.gov.lr/index.php/the-budget> (<https://www.mfdp.gov.lr/index.php/the-budget>)

**Peer Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree with Comments  
**Comments:** Agree but with corrections to title: Republic of Liberia, National Budget, Fiscal Year 2016-2017.

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

- a. Yes
- b. No

**Answer:** a.

**Sources:** The Citizens Guide to the Approved budget can be found here: <https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...>  
(<https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Citizen's guide to the national budget was published on December 28, 2016. <https://www.mfdp.gov.lr/index.php/the-budget#> (<https://www.mfdp.gov.lr/index.php/the-budget#>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Strongly disagree. At the time of the research, the draft contents were being edited and pending approval by the Finance Minister. So, we usually produced a summarized version which the researcher alluded to So, the right answer should be "a".

**Researcher response:** I agree with the peer reviewer and government reviewer. The answer has been updated to "a" based on the following document: <https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...>)

**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 2016-17

**Sources:** <https://www.mfdp.gov.lr/index.php/the-budget#> (<https://www.mfdp.gov.lr/index.php/the-budget#>) Fact sheet or short citizen's guide to the draft national budget is on the Ministry of Finance website. Under the above link it is the second in line to the outlined budget documents. See also: "A Citizen's Guide to the National Budget, Fiscal Year 2016/2017," <https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Citizen's guide to the national budget was published on December 28, 2016. <https://www.mfdp.gov.lr/index.php/the-budget#> (<https://www.mfdp.gov.lr/index.php/the-budget#>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 FACT SHEET OR SHORT CITIZEN'S GUIDE TO THE FY2016/17 DRAFT NATIONAL BUDGET is on the Ministry of Finance Website. Please find direct link below: <https://www.mfdp.gov.lr/index.php/the-budget#> (<https://www.mfdp.gov.lr/index.php/the-budget#>) See also: "A Citizen's Guide to the National Budget, Fiscal Year 2016/2017," <https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Citizen's guide to the national budget was published on December 28, 2016. <https://www.mfdp.gov.lr/index.php/the-budget#> (<https://www.mfdp.gov.lr/index.php/the-budget#>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** 13 June 2016

**Sources:** The date for the short citizen's guide to the budget is found on the Ministry of Finance website under "Resources" click budget and click "details" adjacent the upload. The online publication date for the citizens' version of the enacted budget is 28 December 2016.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Citizen's guide to the national budget was published on December 28, 2016. <https://www.mfdp.gov.lr/index.php/the-budget#> (<https://www.mfdp.gov.lr/index.php/the-budget#>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 is indicated on the website

**Sources:** The date of publication is on the Ministry of Finance website. <https://www.mfdp.gov.lr/index.php/the-budget> (<https://www.mfdp.gov.lr/index.php/the-budget>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** <https://www.mfdp.gov.lr/index.php/the-budget> (<https://www.mfdp.gov.lr/index.php/the-budget>)

**Sources:** The above link will lead you to a drop down of budget documents. The Fact sheet or short citizen's guide to the budget 2016/17 is the second on the list of documents. Direct links: <https://www.mfdp.gov.lr/index.php/the-budget?download=93:fac...>  
(<https://www.mfdp.gov.lr/index.php/the-budget?download=93:fact-sheet-or-short-citizen-s-guide-to-the-fy2016-17-draft-national-budget>)  
<https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** FACT SHEET OR SHORT CITIZEN'S GUIDE TO THE FY2016/17 DRAFT NATIONAL BUDGET (EBP version) and A Citizen's Guide to the National Budget, Fiscal Year 2016/2017 (EB version)

**Sources:** <https://www.mfdp.gov.lr/index.php/the-budget#> (<https://www.mfdp.gov.lr/index.php/the-budget#>)  
<https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Citizen's guide to the national budget was published on December 28, 2016. <https://www.mfdp.gov.lr/index.php/the-budget#>  
(<https://www.mfdp.gov.lr/index.php/the-budget#>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The "Fact Sheet or the Short Citizen's Guide to the Budget" corresponds to the draft Budget for the Fiscal year 2016/17. The "Citizen's Guide to the National Budget, Fiscal Year 2016/2017" corresponds to the enacted budget for the fiscal year 2016/17.

**Sources:** The Fact Sheet or the Short Citizen's Guide to the Budget corresponds to the draft Budget/proposal for the Fiscal year 2016-17.  
(<https://www.mfdp.gov.lr/index.php/the-budget?download=93:fac...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=93:fact-sheet-or-short-citizen-s-guide-to-the-fy2016-17-draft-national-budget>)) <https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...>  
(<https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...>)

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The Citizen's guide to the national budget (EB) was published on December 28, 2016. <https://www.mfdp.gov.lr/index.php/the-budget#>  
(<https://www.mfdp.gov.lr/index.php/the-budget#>)

**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**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 2015-16 FY 2016-17

**Sources:** Ministry of Finance website under "Resources".

**Peer Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**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:** d.

**Sources:** <https://www.mfdp.gov.lr/index.php/fiscal-outturn> (<https://www.mfdp.gov.lr/index.php/fiscal-outturn>)

**Peer Reviewer****Opinion:** Agree with Comments**Comments:** IYRs are published late.**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree

**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:** Second Quarter FY 2015/16 12 May 2016

**Sources:** <https://www.mfdp.gov.lr/index.php/fiscal-outturn> (<https://www.mfdp.gov.lr/index.php/fiscal-outturn>) The dates are indicated in "Details" adjacent upload. The Third Quarter FY 2015/16 report is published on, 3 January 2017, after the research cutoff of 31 December 2016.

**Peer Reviewer****Opinion:** Agree**Peer Reviewer****Opinion:** Agree**Government Reviewer**

**Opinion:** Agree

**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 publication dates of the three in-year-reports for the FY 2015/16 can be found on the website under "details" which include the uploaded files, size and date of publication.

**Sources:** <https://www.mfdp.gov.lr/index.php/fiscal-outturn> (<https://www.mfdp.gov.lr/index.php/fiscal-outturn>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** <https://www.mfdp.gov.lr/index.php/fiscal-outturn> (<https://www.mfdp.gov.lr/index.php/fiscal-outturn>) Open the above links and the IN Year Reports, both quarter 1&2 are the first two documents on the drop down list.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Government has not adopted such document format and in the absence of official Government approval, such information cannot be published in excel without the proper security protections.



**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:** c.

**Sources:** I got the information that q4 2015/16 and Q3 2015/16 In year reports are produced for internal use only through an interview with: Henry Yanquoi Assistant Director for Financial Sector Policy 0886145060 email: hyanquoi@mfdp.gov.lr (mailto:hyanquoi@mfdp.gov.lr)

**Comments:** Researcher: It appears that In-year reports are being published more than three months after the end of the period, against international best practices. However, two of the four In-Year Reports (Q4 2015/16 and Q3 2015/16) are considered to be produced for internal use only at the time of the research cutoff period.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The practice seems to be lately publishing the IYRs.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** .

**IBP comment:** The Open Budget Survey methodology considers only the four most recent IYRs that should have been published online. While IBP generally only considers reports published before the survey research cutoff date, it is now observable that the relevant In-Year Reports have been published online late by approximately two months on average, according to international best practice. Thus, the answer is changed to "a".

**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:** I got the information that q4 2015/16 and Q3 2015/16 In year reports are produced for internal use only through an interview with: Henry Yanquoi Assistant Director for Financial Sector Policy 0886145060 email: hyanquoi@mfdp.gov.lr (mailto:hyanquoi@mfdp.gov.lr)

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** FISCAL OUTTURN REPORT FOR THE SECOND QUARTER FISCAL YEAR 2015/2016 OCTOBER 1-DECEMBER 31, 2015 GOVERNMENT OF LIBERIA  
FISCAL OUTTURN REPORT FOR THE THIRD QUARTER FISCAL YEAR 2015/2016 JULY 1, 2015 – March 31, 2016

**Sources:** <https://www.mfdp.gov.lr/index.php/131-new-reports/325-q3-fy2...> (<https://www.mfdp.gov.lr/index.php/131-new-reports/325-q3-fy2015-16-fiscal-outturn-report-june-15-2016>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

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

a. Yes

b. No

**Answer:** b.

**Sources:** There is no citizens version of the In-Year-Reports

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 2015-16

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** This document was available in the 2015 OBS, but only in hard copy.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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: N/A

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Government has not adopted such document format and in the absence of official Government approval, such information cannot be published in excel without the proper security protections.

**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: N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** This document was available in the 2015 OBS, but only in hard copy.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Disagree. It is produced in hard copy. So, the right answer should be "b".

**Researcher response:** During the time of the survey, copy of the MYR was never given to me upon request so it was base on that option "c" was selected.

**IBP comment:** A "c" is maintained given the researcher's comments. However, IBP recognizes the reviewer's comment and notes that both "b" and "c" responses are considered "not publicly available", and therefore receive the same score on the Open Budget Index.

**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:** It is not that the document does not exist or that the government does not produce it at all. For the 2014-15 budget year Mid Year Report was produced but for the previous budget year and the year evaluated it has not been produced to the researcher's knowledge.

Sources: Ministry of Finance

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** N/A

**Comments:** Per change to response to MYR-6a.

**Researcher response:** To consider the MYR produced, I will have to get a copy of the document because during the survey I requested a copy and it wasn't given to me.

**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:** n/a

**Sources:** N/A

**Peer Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Disagree  
**Suggested answer:** "Mid-term Budget Performance Report"  
**Comments:** "Mid-term Budget Performance Report".

**IBP comment:** .

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

- a. Yes
- b. No

**Answer:** b.

**Sources:** N/A

**Peer Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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 2014/15

**Sources:** N/A

**Peer Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** To ensure cross-country comparability in the Open Budget Survey, the ANNUAL FISCAL OUTTURN REPORT for FISCAL YEAR 2014/2015 does not qualify as a Year-End Report (YER). The report cited qualifies as an In-Year Report (IYR) rather than a Year-End Report; the contents of the report mirror the contents of other quarterly IYRs. YERs are more comprehensive documents that generally have a different focus and function than IYRs.

**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:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** See IBP comment for YER-2.

**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:** n/a

**Sources:** .

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** See IBP comment for YER-2.

**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:** n/a

**Sources:** n/a

**Comments:** Researcher: Note that a cumulative fourth quarter execution report is available here: <https://www.mfdp.gov.lr/index.php/fiscal-outturn> (<https://www.mfdp.gov.lr/index.php/fiscal-outturn>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** See IBP comment for YER-2.

**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:** d.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** In PDF format.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Government has not adopted such document format and in the absence of official Government approval, such information cannot be published in excel without the proper security protections.

**IBP comment:** See IBP comment for YER-2.

**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:** d.

**Sources:** n/a

**Comments:** Researcher: Note that a fourth quarter budget implementation report is available: <https://www.mfdp.gov.lr/index.php/fiscal-outturn> (<https://www.mfdp.gov.lr/index.php/fiscal-outturn>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** See IBP comment for YER-2.

**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:** The only report that has been published is the 2014/15 fiscal outturn which is unacceptable to be used for the OBS. I was told that FY 2015-16 reports have been produced but I have not seen it or receive copy.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** The only report that has been published is the 2014/15 fiscal outturn which is unacceptable to be used for the OBS. I was told that FY 2015-16 reports have been produced but I have not seen it or receive copy.

**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:** n/a

**Sources:** n/a

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** See IBP comment for YER-2.

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

a. Yes

b. No

**Answer:** b.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 2014/15

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** [http://www.gac.gov.lr/annual\\_reports.php#history](http://www.gac.gov.lr/annual_reports.php#history) ([http://www.gac.gov.lr/annual\\_reports.php#history](http://www.gac.gov.lr/annual_reports.php#history)) The SAI publishes the audit of its own performance and financial statements.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Audits are conducted either based on request by the President or depending on resource availability by the GAC. But audits are conducted regularly. Audit reports are made public consistent section 4.2(f) of the GAC/SAI Act of 2014. (<http://www.gac.gov.lr/Doc/GAC%20Act%20of%202014.pdf> (<http://www.gac.gov.lr/Doc/GAC%20Act%20of%202014.pdf>))

**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:** n/a

**Sources:** <http://www.gac.gov.lr/reports.php> (<http://www.gac.gov.lr/reports.php>)

**Comments:** Researcher: The AR 2014-15 report was not produced up to the cut of date of the research so it is consider not published/produced.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Sources:** <http://www.gac.gov.lr/reports.php> (<http://www.gac.gov.lr/reports.php>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Sources:** The General Auditing Commission (GAC)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Government has not adopted such document format and in the absence of official Government approval, such information cannot be published in excel without the proper security protections.

**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:** d.

**Sources:** The AR 2014-15 report was not produced up to the cut of date of the research so it is consider not published/produced.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree but there is now a published report ([www.gac.gov.lr/auditDoc/Ags](http://www.gac.gov.lr/auditDoc/Ags) (<http://www.gac.gov.lr/auditDoc/Ags>) Report on GOL Consolidated Fund Statements 2014-2015)

**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

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** n/a

**Sources:** .

**Comments:** Researcher: <http://www.gac.gov.lr/auditDoc/AGs%20Report%20on%20the%20GOL...> ([http://www.gac.gov.lr/auditDoc/AGs%20Report%20on%20the%20GOL%20Consolidated%20Fund%20Statements%202014\\_2015.pdf](http://www.gac.gov.lr/auditDoc/AGs%20Report%20on%20the%20GOL%20Consolidated%20Fund%20Statements%202014_2015.pdf)) (scored as not produced at all on AR-6a due to research cutoff period) "Auditor General's Report on the Government of Liberia Consolidated Financial Statement for Fiscal Year Ended June 30, 2015"

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** "Auditor General's Report on the Government of Liberia Consolidated Financial Statement for Fiscal Year Ended June 30, 2015"

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

a. Yes

b. No

**Answer:** b.

**Sources:** N/A

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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://www.gac.gov.lr/> (<http://www.gac.gov.lr/>) <https://www.mfdp.gov.lr/> (<https://www.mfdp.gov.lr/>) <http://www.emansion.gov.lr/> (<http://www.emansion.gov.lr/>) <https://lra.gov.lr/> (<https://lra.gov.lr/>)

**Peer Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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:** <https://www.mfdp.gov.lr/index.php/the-budget> (<https://www.mfdp.gov.lr/index.php/the-budget>)  
**Comments:** Researcher: <https://www.mfdp.gov.lr/index.php/the-budget> (<https://www.mfdp.gov.lr/index.php/the-budget>)

**Peer Reviewer**  
**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Only documents in pdf format are available, e.g.the EBP. No possibility to download data for analytical purpose.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**Researcher response:** Revised to "b" based on peer reviewer's comments.

**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:** <https://www.mfdp.gov.lr/index.php/the-budget> (<https://www.mfdp.gov.lr/index.php/the-budget>)

**Peer Reviewer**  
**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Only budget reports in PDF format exist.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the peer reviewer.

**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:** <https://lra.gov.lr/> (<https://lra.gov.lr/>) There are slideshow pictures that provide information on tax collection and costumers services. The website does not have a portion where revenue and expenditures data can be found.Right answer is "b".

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The Public Financial Management Acts, Section 14 page 14 has provisions for public access to the budget. The Public Financial Management Regulation Section 1, page 10, has provisions for public access, participation and promotes transparency to the budget process. The Public Procurement Concession Act #140, Page 126, also gives access to information which is part of transparency process in budget execution.

<http://www.moci.gov.lr/doc/Public%20Finance%20Management%20Act.pdf>...

(<http://www.moci.gov.lr/doc/Public%20Finance%20Management%20Act.pdf>) (Section 14. Public Access to the Budget)

[http://ppcc.gov.lr/doc/PPCA%20\\_Sept%2013%202010%20\\_FINAL.pdf](http://ppcc.gov.lr/doc/PPCA%20_Sept%2013%202010%20_FINAL.pdf) ([http://ppcc.gov.lr/doc/PPCA%20\\_Sept%2013%202010%20\\_FINAL.pdf](http://ppcc.gov.lr/doc/PPCA%20_Sept%2013%202010%20_FINAL.pdf))

<https://www.google.com/#q=Public+financial+management+regula...>

(<https://www.google.com/#q=Public+financial+management+regulation+Liberia>)

**Comments:** Researcher: [http://ppcc.gov.lr/doc/PPCA%20\\_Sept%2013%202010%20\\_FINAL.pdf](http://ppcc.gov.lr/doc/PPCA%20_Sept%2013%202010%20_FINAL.pdf)

([http://ppcc.gov.lr/doc/PPCA%20\\_Sept%2013%202010%20\\_FINAL.pdf](http://ppcc.gov.lr/doc/PPCA%20_Sept%2013%202010%20_FINAL.pdf)) <http://www.moci.gov.lr/doc/Public%20Finance%20Management%20Act.pdf>...

(<http://www.moci.gov.lr/doc/Public%20Finance%20Management%20Act.pdf>) (Section 14. Public Access to the Budget)

<http://www.liberianembassyus.org/uploads/documents/Liberia%2...>

(<http://www.liberianembassyus.org/uploads/documents/Liberia%20Freedom%20of%20Information%20Act%202010x.pdf>) (Section 3.2 Request for Information)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The Public Financial Management Act 2010 and the Public Financial Management Regulation are for access to information, transparency and participation. The Freedom of Information Act is for access to information and it also promotes transparency. Public Procurement and Concession Act gives provisions for access to information. Constitution of the Republic of Liberia

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Liberia Draft National Budget FY 16/17: p. iii-iv <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...>  
(<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Comments:** Researcher:

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Liberia Draft National Budget FY 16/17: Document structured by sector (function), i.e. Education Sector, Health Sector, Social Security Sector etc. on pp. 1-432

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Liberia Draft national Budget FY 16/17 -pp.1-432

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** The classification is not compatible with COFOG below: 01 - General public services 02 - Defence 03 - Public order and safety 04 - Economic affairs 05 - Environmental protection 06 - Housing and community amenities 07 - Health 08 - Recreation, culture and religion 09 - Education 10 - Social protection

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the peer reviewer. While there is information by functional classification, it does not align with COFOG standards. The response is changed to "b".

**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:** Liberia Draft National Budget FY 16/17 - p.ii, xv-xxv. <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...>  
(<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Liberia Draft National Budget FY 16/17 - p.ii, xv-xxv. <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...>  
(<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Liberia Draft National Budget FY 16/17 - detail below administrative units throughout the document; p.1-432. Specific program/project expenditures at Table 1.6, Public Sector Investment Plan, for example. <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Expenditures for individual programs are presented in the budget. They are further broken down under each administrative units and can be found throughout the budget.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, there are program areas. We treat departments as programs/policy areas as well. So, the right answer should be "a" since there is no standard definition. Liberia is straving towards a more clearer budget classifications, including program-based budgeting.

**Researcher response:** Response revised to "a".

**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:** Liberia Draft National Budget FY 16/17 - estimates for multi-year period presented by all three expenditure classifications <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Liberia Draft National Budget FY 16/17 - detail below administrative units throughout the document; p.1-432. Specific program/project expenditures at Table 1.6, Public Sector Investment Plan, for example. <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Expenditures for 17/17 to 18/19 for individual programs are presented throughout the budget. See for instance page 34 for the MINISTRY OF INFORMATION, CULTURAL AFFAIRS & TOURISM

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Stronly disagree because our budget book format has two outer years. So, the right answer should be "a".

**Researcher response:** Response revised to "a".

**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:** Liberia Draft National Budget FY 16/17 - p.7 (Note: there is no VAT in Liberia) <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Liberia DRfat National Budget FY 16/17; p.1-2; p.13;

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Strongly disagree because our budget book format has summary revenue table which also shows details in that revenue category. So, the right answer should be "a".

**IBP comment:** IBP agrees with all parties. The answer is "a".

**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:** Draft National Budget FY 16/17; p.1-2; p.13 (page 13 is unmarked, and comes after page 6)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Draft National Budget FY 16/17; p. 13-15 (Grand summary of national resource envelope)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** Yes total debt and interest payment estimates are presented in the debt annex. However, net new borrowings required during the budget year are not recorded and do not form part of the out standing debt portfolio due to their payment terms of repayment, rectification requirements and the principles of Liberia debt management strategy. pg 34, pg 4 of annex 3 Source: Ministry of Finance and development planning/Budget Department

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The following information is provided in page i: DEBT PRINCIPAL & ARREARS IDENTIFIED FINANCING (ON-BUDGET) or FUNDING GAP the central government's total debt burden at the end of the budget year is not presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The budget proposal presents information on interest rates and composition of domestic and external debts but excludes information on the maturity profile; p. 495-496

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** Except that the interest rates form part of the variables for estimating the resources envelop for the ensuring fiscal year.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Strongly disagree. This is a misquote. There is also a contradiction in the researcher's answer to the statement made in the column "Researcher Source". It is never possible to prepare the budget in the absence of a budget framework paper. If interest rate which is one of core elements is not explicitly stated, then I think the best answer should be "c".

**IBP comment:** The Budget Framework Paper is considered a Pre-Budget Statement in Section 1 of the Open Budget Survey and therefore cannot be cited in Section 2 concerning the Executive's Budget Proposal. Given that core information is not available in the "Draft National Budget FY 2016-17", this indicator is scored as "d". Reference to the government in the sources field has been removed.

**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:** Draft National Budget FY 2016-17

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Again, we strongly disagree as this is misquote of me. Even if interest rate which is one of the core elements is not explicitly stated, the answer cannot be "d". The best answer should therefore be "c". Refer to page 30, of the FY2016/17 budget framework paper

**IBP comment:** The Budget Framework Paper is considered a Pre-Budget Statement in Section 1 of the Open Budget Survey and therefore cannot be cited in Section 2 concerning the Executive's Budget Proposal. Given that core information is not available in the "Draft National Budget FY 2016-17", this indicator is scored as "d". Reference to the government in the sources field has been removed.

**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:** d.

**Sources:** Draft budget 2016/17.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Only policy costing for revenues is presented page 8.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** Agree with the peer reviewer. Response changed to "d".

**IBP comment:** IBP agrees with the researcher and peer reviewer.

**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:** c. (33)

**Sources:** Liberia Draft National Budget FY 16/17, pg. 8.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Policy costing for revenues is presented page 8, but without a narrative.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** I strongly disagree. It is possible the research is confusing me with someone met at the Revenue Modelling & Forecasting Unit. There have been always assumptions which underpin our revenue estimates. I think the best answer should be "c".

**Researcher response:** Response revised to "c" based on reviewers' comments.

**IBP comment:** .

**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:** a. (100)

**Sources:** Draft National Budget FY 16/17; see tables 1.3, 1.4, and 1.7. ; also, high level of detail for each administrative unit throughout the document; p.1-432. <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Liberia Draft National Budget FY 16/17 - detail below administrative units throughout the document; p.1-432. Specific program/project expenditures at Table 1.6, Public Sector Investment Plan, for example. <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Expenditures by programs are presented throughout the document for 15/16.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** I strongly disagree. Liberia defines programs as either departments and/or policy areas. The right answer should be "a". (the same source as cited by the researcher.)

**Researcher response:** The response is "a".

**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:** See pg. page XV, for example.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Draft National Budget FY 16/17; see 1.3, 1.4, and 1.7; also, high level of detail for each administrative unit throughout the document; p.1-432. <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Yes. It expenditures include most recent past budget year actual, current year budget and outturn, and the next year budget under development plus two outer years. Liberia Draft National Budget FY 16/17 - detail below administrative units throughout the document; p.1-432. Specific program/project expenditures at Table 1.6, Public Sector Investment Plan, for example. <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Expenditures by programs are presented throughout the document for 14/15.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** I strongly disagree. Please take a look at the referenced documents again. The right answer should be "a".

**Researcher response:** Response revised to "a".

**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:** Draft National Budget FY 16/17; Economic classification, for example, at table 1.7 'Detailed Object of Expenditure Summary', pages 31-41 (FY 14/15).

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Draft National Budget FY 2016/17, Grand Summary of National Resource Envelope. <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Draft National Budget FY 16/17, p.13-14 (individual sources of revenue for FY 15/16 - Grand Summary of National Resource Envelope);

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Draft National Budget FY 16/17, p.13-14, Grand Summary of National Resource Envelope.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Draft National Budget FY 16/17, p.13-14, Grand Summary of National Resource Envelope (FY 14/15)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** a. (100)

**Sources:** Draft National Budget FY 16/17, p.13-14, Grand Summary of National Resource Envelope (FY 14/15)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Draft National Budget FY 16/17, p.13-14, Grand Summary of National Resource Envelope, (FY 14/15)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Some limited information presented for BY-1 in the draft budget 2016/17 (i.e funding gap and principal repayments)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** There are no recent years debt figures reflecting actual outcomes on the proposed budget

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>) Off budget aid is presented in pages 5-6. Figure 7 shows how these funds are spent.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, there is a consolidated statement of accounts from the Central Bank of Liberia that accompanies the EBP to the Legislature. This statement is by law produced by the Comptroller & Accountant General. So, I think by the guidelines to this question the right answer should be "a".

**Researcher response:** The report is produced by the Central Bank and the Ministry of Finance but is use internally and it is not produced online.

**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:** b. (67)

**Sources:** Draft National Budget FY 16/17, i.e. p.91 (Allocations by County) and table 1.7, Detailed Object of Expenditure Summary.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** Draft National Budget FY 16/17, p.481-482; "State-Owned Enterprises' Aggregated Financial Reports";

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** Once such transaction takes place it is disclosed

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** No, this accounting and reporting practice do not apply in Liberia because of the current cash base accounting practices.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>), (Pgs. Xvii and 298)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Draft National Budget FY 16/17, Annex 2 - Aid Profile <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** No.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Draft National Budget FY 16/17; "Summary of Public Expenditure" in introduction and page 4, and other information related to the Public Sector Investment Plan throughout the document. <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...>  
(<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** Draft National Budget FY 16/17, see, for example, pages 55, 167, and 323. <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree



**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:** c. (33)

**Sources:** Draft National Budget FY 16/17; See, for example, pages 244, 285, 373, and 380. <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** Draft National Budget FY 16/17; see, for example, pages 195, 244, 285, 373, and 380. <https://www.mfdp.gov.lr/index.php/the-budget?download=86:gov...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=86:government-of-the-republic-of-liberia-draft-national-budget-fy-2016-17>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** This is not produced.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** It is found in the attached budget preparation calendar

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The Budget Framework Paper for FY 2016/17 was available online late according to the survey methodology, and therefore is not considered in this section.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Once again, we strongly disagree. It is never possible to prepare the budget in the absence of a budget framework paper. If interest rate which is one of core elements is not explicitly stated, then I think the best answer should be "c". Please refer to page 30, of the budget framework paper.

**IBP comment:** IBP agrees with the peer reviewer and researcher. The Pre-Budget Statement is considered late and thus is not considered publicly available in Section 1 of the survey. According to page 78 of the survey guidelines, "If according to the Open Budget Survey standards, the Pre-Budget Statement is not considered publicly available, then all questions regarding the Pre-Budget Statement should be marked "d".

**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:** The Budget Framework Paper for FY 2016/17 was available online late according to the survey methodology, and therefore is not considered in this section. However, pages 31-35 of the budget frame work paper presents expenditure policies and priorities.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** I strongly disagree. Refer to page 31 of the budget framework paper. In fact, the guidelines to this question, according to the IBP Guide to the Questionnaire, states "d applies if no finormation on the government's expenditure policies and priorities is presented." Lateness, in this case cannot be applied; so, the best answer should be "b".

**IBP comment:** IBP agrees with the peer reviewer and researcher. The Pre-Budget Statement is considered late and thus is not considered publicly available in Section 1 of the survey. According to page 78 of the survey guidelines, "If according to the Open Budget Survey standards, the Pre-Budget Statement is not considered publicly available, then all questions regarding the Pre-Budget Statement should be marked "d".

**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:** The Budget Framework Paper for FY 2016/17 was available online late according to the survey methodology, and therefore is not considered in this section. However, pages 23 and 24 of the budget frame work paper presents information on revenue but not detailed to include policies and priorities.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The Budget Framework Paper for FY 2016/17 was available online late according to the survey methodology, and therefore is not considered in this section. However, the pre-budget statement does not include estimates related to government borrowing and debts

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The Budget Framework Paper for FY 2016/17 was available online late according to the survey methodology, and therefore is not considered in this section. However, page 32 of the budget frame work paper presents total estimates of total expenditures for a multi year period.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Is lateness the concern or whether the information is presented? Since the Guide to this question does consider lateness, I think the best answer should be "a".

**IBP comment:** IBP agrees with the peer reviewer and researcher. The Pre-Budget Statement is considered late and thus is not considered publicly available in Section 1 of the survey. According to page 78 of the survey guidelines, "If according to the Open Budget Survey standards, the Pre-Budget Statement is not considered publicly available, then all questions regarding the Pre-Budget Statement should be marked "d".

**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:** a. (100)

**Sources:** Page 27 of the enacted budget present expenditure for economic classification; page 28 for the administrative 36 onwards for functional classification. Source: Johnson Williams Budget Director

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** The correct source is FY 16/17 National Budget. <https://www.mfdp.gov.lr/index.php/the-budget> (<https://www.mfdp.gov.lr/index.php/the-budget>) All classifications are presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 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:** a. (100)

**Sources:** Table 4.3 of the first few pages of the enacted budget present expenditures for programs. Johnson Williams Budget Director

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** <https://www.mfdp.gov.lr/index.php/the-budget> (<https://www.mfdp.gov.lr/index.php/the-budget>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 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:** a. (100)

**Sources:** 2.1 CORE REVENUE The major components of Core revenue (US\$524.9 m) which constitutes 87.5% of the total resource envelope, are: Tax Revenue projected at US\$ 429.2 million, or 82% of the overall core revenue envelope and Non-Tax Revenue of US\$95.8 million or 18%. This is found in the enacted budget and table 1 also present tax and non tax revenue estimates.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 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:** a. (100)

**Sources:** Table 4.1 of the enacted budget present individual sources of revenue.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** Besides the latter two estimates no other estimates, no other borrowing or debt information is reported or included in the enacted budget.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Total debt is not presented.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** All of the information as described above are provided in the CB this also includes donors projections. The first three pages of the Fact Sheet or Short Citizens Guide to the Budget gives the total amount of revenue and expenditures with attached summaries. Pg 4 of the fact sheet explains summary of project priorities. As it is refer to as fact sheet it does not have contacts for citizens to follow-up See also: "A Citizen's Guide to the National Budget, Fiscal Year 2016/2017," <https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=111:citizen-s-guide-fy2016-17>)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** The Citizens Budget to the EB should be used instead. It's well made and comprehensive. The MOF even has a National Open Budget Initiative department. <https://www.mfdp.gov.lr/index.php/the-budget> (<https://www.mfdp.gov.lr/index.php/the-budget>)

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** I disagree very strongly. Please refer to the back cover of the FY2016/17 Edition of the Citizen's Guide. We have there web address which takes you to a contact page. So the best answer should be "b".

**Researcher response:** I agree that the more comprehensive citizens version of the enacted budget was posted online in December 2016. Response updated to reflect the contents of that version.

**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:** The CB is disseminated through simplified printable booklets format, fact sheets, posters, electronic media, live phone, radio talk shows, town hall meetings with with cross section of the general public.

**Comments:** Researcher: The Fact sheet or short citizen's guide to the budget was disseminated through town hall meetings, printable booklets format, fact sheet, flyers, community radio talk shows etc. CSOs and CBOs are given grants by the ministry to carry out these processes. The awareness process is still ongoing.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** There is a sector working group comprising of representatives for civil society organizations or community based organizations. The SWG is a forum where budget formulation consistent with government policies and priorities as communicated in the budget call circular at the central government level takes place. In addition there is also a county council sitting which takes place at the local government level where citizens, representing the chiefs, elders, women and youth groups, disabled groups from across each legislative constituent.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Budget formulation (EBP): <https://www.mfdp.gov.lr/index.php/the-budget?download=93:fac...> (<https://www.mfdp.gov.lr/index.php/the-budget?download=93:fact-sheet-or-short-citizen-s-guide-to-the-fy2016-17-draft-national-budget>) (FACT SHEET OR SHORT CITIZEN'S GUIDE TO

THE FY2016/17 DRAFT NATIONAL BUDGET) Budget enactment (EB): <https://www.mfdp.gov.lr/index.php/the-budget?download=111:ci...>  
(<https://www.mfdp.gov.lr/index.php/the-budget?download=111:citizen-s-guide-fy2016-17>) (A Citizen's Guide to the National Budget, Fiscal Year 2016/2017)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**Researcher response:** .

**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:** d.

**Sources:** The fiscal outturn reports (In-Year Reports) are not considered available to the public per the survey methodology, and are therefore not considered in this section.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The fiscal outturn reports (In-Year Reports) are not considered available to the public per the survey methodology, and are therefore not considered in this section.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b.

**Sources:** The fiscal outturn reports (In-Year Reports) are not considered available to the public per the survey methodology, and are therefore not considered in this section.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** I disagree very strongly. Please refer to the back cover of the FY2016/17 Edition of the Citizen's Guide. We have there web address which takes you to a contact page. So the best answer should be "b".

**IBP comment:** It appears that the government's comment may apply to a different indicator. As such, the answer remains "b" given that the In-Year Reports are considered not publicly available in Section 1 due to late publication. According to page 90 of the survey guidelines, "If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d"" [or "b"]."

## 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:** b.

**Sources:** The fiscal outturn reports (In-Year Reports) are not considered available to the public per the survey methodology, and are therefore not considered in this section. However, some of this content was contained in one outturn report: Table 3 page 14 and 15 of the GOVERNMENT OF LIBERIA FISCAL OUTTURN REPORT FOR THE FIRST QUARTER FISCAL YEAR 2015/2016 JULY 1 – SEPTEMBER 30, 2015

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** I disagree very strongly. For example, please refer to the page 15 of the same report cited by the researcher. I think I am being wrongly quoted here again. So, the right answer should be "a".

**IBP comment:** Reference to the government as a source has been removed. The answer remains "b" given that the In-Year Reports are considered not publicly available in Section 1 due to late publication. According to page 90 of the survey guidelines, "If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d"" [or "b"]."

## 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:** d.

**Sources:** The fiscal outturn reports (In-Year Reports) are not considered available to the public per the survey methodology, and are therefore not considered in this section. However, an example of this content can be seen here: Page 14 GOVERNMENT OF LIBERIA FISCAL OUTTURN REPORT FOR THE FIRST QUARTER FISCAL YEAR 2015/2016 JULY 1 – SEPTEMBER 30, 2015

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** I disagree very strongly. Page 15 of the same report cited previously above has the information. So, the right answer should be "a".

**IBP comment:** The answer remains "d" given that the In-Year Reports are considered not publicly available in Section 1 due to late publication. According to page 90 of the survey guidelines, "If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d.""

**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:** The fiscal outturn reports (In-Year Reports) are not considered available to the public per the survey methodology, and are therefore not considered in this section.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Disagree. All in-year reports compares analysis with at least the original estimate for the same period. The question refers to presentation of the information and not when it is available. So, I think the right answer should be "a".

**IBP comment:** The answer remains "b" given that the In-Year Reports are considered not publicly available in Section 1 due to late publication. According to page 90 of the survey guidelines, "If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d"" [or "b"]."

**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:** d.

**Sources:** The fiscal outturn reports (In-Year Reports) are not considered available to the public per the survey methodology, and are therefore not considered in this section. However, an example of this content can be seen here: Pages 20, 21, 22 of GOVERNMENT OF LIBERIA FISCAL OUTTURN REPORT FOR THE FIRST QUARTER FISCAL YEAR 2015/2016 JULY 1 – SEPTEMBER 30, 2015 The estimates for actual borrowings and debts are reported at the aggregate level.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Disagree. Total debts and interest payments are indicated in the same report as earlier mentioned. Refer to page 21 of the report. New borrowings during the year are captured as part of the revenue envelope. So, I think the best answer should be "a".

**IBP comment:** The answer remains "d" given that the In-Year Reports are considered not publicly available in Section 1 due to late publication. According to page 90 of the survey guidelines, "If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d.""

**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:** The fiscal outturn reports (In-Year Reports) are not considered available to the public per the survey methodology, and are therefore not considered in this section.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** I disagree. Despite interest rates and maturity profile not stated, there is a comprehensive disclosure on domestic and external debts. Please refer to the same report page. So, I think the best should be "c".

**IBP comment:** The answer remains "d" given that the In-Year Reports are considered not publicly available in Section 1 due to late publication. According to page 90 of the survey guidelines, "If according to the Open Budget Survey standards, In-Year Reports are not considered publicly available, then all questions regarding In-Year Reports should be marked "d.""

**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:** No.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** This document for 16/17 is not published.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The Mid-year review is not considered available to the public per the survey methodology, and are therefore not considered in this section.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** No.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** No

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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:** The Mid-year review is not considered available to the public per the survey methodology, and are therefore not considered in this section.

**Peer Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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:** The Mid-year review is not considered available to the public per the survey methodology, and are therefore not considered in this section.

**Peer Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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:** The Mid-year review is not considered available to the public per the survey methodology, and are therefore not considered in this section.

**Peer Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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:** The Mid-year review is not considered available to the public per the survey methodology, and are therefore not considered in this section.

**Peer Reviewer**  
**Opinion:** Agree

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**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:** ANNUAL FISCAL OUTTURN REPORT, FISCAL YEAR 2014/2015, JULY 1, 2014 – June 30, 2015: Table 10, page 20.

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

**Comments:** A discussion of budget execution performance is also presented throughout the document.

**Peer Reviewer**  
**Opinion:** Agree

**Government Reviewer**  
**Opinion:** Agree

**IBP comment:** The Year-End Report is not considered publicly available in Section 1 of the survey. Per pg. 101 of the survey methodology, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d". Thus, the correct answer is "d".

**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:** ANNUAL FISCAL OUTTURN REPORT, FISCAL YEAR 2014/2015, JULY 1, 2014 – June 30, 2015: Table 10, page 20. (Economic classification only). On the basis of economic classification, appropriations for compensation of employees show an 11.1 percent growth in the current fiscal year budget, compared to the FY2013/14 budget; similarly, the use of goods and services has increased by 32.4 percent; capital spending, excluding appropriations for PSIP, has declined by 60.9 percent; appropriation for the provision of grants shows a decrease of 48.4 percent; while appropriation for social benefits decreased by 11.6 percent.

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** Functional classification is presented page 12 for instance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The Year-End Report is not considered publicly available in Section 1 of the survey. Per pg. 101 of the survey methodology, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d". Thus, the correct answer is "d".

**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:** Expenditures by program not published.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The Year-End Report is not considered publicly available in Section 1 of the survey. Per pg. 101 of the survey methodology, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d". Thus, the correct answer is "d".

**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:** Table pg 13

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion. Pages 12-16

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The Year-End Report is not considered publicly available in Section 1 of the survey. Per pg. 101 of the survey methodology, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d". Thus, the correct answer is "d".

**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:** Total revenue collected as at end June, 2015 is US\$525.7 million, 82.8 percent of the approved resource envelope. Of the revenue collected, tax revenues accounted for 72.6 per cent (or US\$381.8 million) while non-tax revenues and grant accounted for 10.5 percent (or US\$55.1 million) and 16.9 percent (or US\$88.7 million) respectively. Table 2 page 14

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The Year-End Report is not considered publicly available in Section 1 of the survey. Per pg. 101 of the survey methodology, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d". Thus, the correct answer is "b".

**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:** No

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** See Page 16.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** I disagree. Despite interest rates and maturity profile not stated, there is a comprehensive disclosure on domestic and external debts. Please refer to the same report page. So, I think the best should be "c".

**IBP comment:** The Year-End Report is not considered publicly available in Section 1 of the survey. Per pg. 101 of the survey methodology, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should



be marked "d". Thus, the correct answer is "d".

**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:** No

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Some estimates are presented for instance domestic and external borrowing on page 14, and a discussion of public debt outturns starting page 22.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** If there are changes made during execution of the budget such as contracting unbudgeted loans or new borrowings, it would be reported. The right answer should be "e".

**IBP comment:** The Year-End Report is not considered publicly available in Section 1 of the survey. Per pg. 101 of the survey methodology, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d". Thus, the correct answer is "d".

**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:** No

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Some discussions of macroeconomic forecast are presented in the summary starting page 7 (GDP growth for instance).

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** Disagree. The report usually discusses macroeconomic situation during the fiscal year. For example, refer to the executive summary or section 1 of the FY2014/15 Fiscal Annual Report. I maintain my response in question 90.

**IBP comment:** The Year-End Report is not considered publicly available in Section 1 of the survey. Per pg. 101 of the survey methodology, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d". Thus, the correct answer is "d".

**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:** No

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The Year-End Report is not considered publicly available in Section 1 of the survey. Per pg. 101 of the survey methodology, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d". Thus, the correct answer is "d".

**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:** No

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The Year-End Report is not considered publicly available in Section 1 of the survey. Per pg. 101 of the survey methodology, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d". Thus, the correct answer is "d".

**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:** No

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The Year-End Report is not considered publicly available in Section 1 of the survey. Per pg. 101 of the survey methodology, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d". Thus, the correct answer is "d".

**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:** No

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Off budget aid performance is presented on page 18.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** The Year-End Report is not considered publicly available in Section 1 of the survey. Per pg. 101 of the survey methodology, "If according to the Open Budget Survey standards, the Year-End Report is not considered publicly available, then all questions regarding the Year-End Report should be marked "d". Thus, the correct answer is "d".

**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:** ANNUAL FISCAL OUTTURN REPORT, FISCAL YEAR 2014/2015, JULY 1, 2014 – June 30, 2015: Table 3. <https://mfdp.gov.lr/index.php/fiscal-outturn?download=60:ann...> (<https://mfdp.gov.lr/index.php/fiscal-outturn?download=60:annual-fiscal-outturn-fy2014-15>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** This response was changed from 'a' to 'b'. IYRs are considered not publicly available according to the survey methodology (cf. Section 1).

**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:** b. (67)

**Sources:** For now the GAC conducts friendly audits...find gaps and works with institutions to address the problems. for the latest report produced from the GAC it focuses on compliance and financial.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** d.

**Sources:** Source: The General Auditing Commission

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Not public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** Although I do not represent the GAC, but I think audits have been conducted since 2006. There are limits for the SAI here in Liberia. If financial constraint would hinder the work of the SAI, it cannot be less than two-thirds. Largely, the GAC has audited most of the expenditures beginning from 2006. I think the right answer should be "c".

**IBP comment:** IBP agrees with the peer reviewer. The Audit Report is not considered publicly available in Section 1 of the survey. Per page 111 of the survey methodology, "If according to the Open Budget Survey standards, the Audit Report is not considered publicly available, then all questions regarding the Audit Report should be marked "d".

**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:** d.

**Sources:** Source: The General Auditing Commission

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** Not public

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree based on source.

**IBP comment:** IBP agrees with the peer reviewer. The Audit Report is not considered publicly available in Section 1 of the survey. Per page 111 of the survey methodology, "If according to the Open Budget Survey standards, the Audit Report is not considered publicly available, then all questions regarding the Audit Report should be marked "d".

**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:** b.

**Sources:** No

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** Yes, it does include executive summary. Refer previous reports. It depends on the author's style. I think due to management changes that have taken place at the GAC over time may have led to changes in nomenclature between introduction and executive summary. I think the right answer should be "a".

**IBP comment:** This indicator requires that the relevant Audit Report be publicly available. The Audit Report is not considered publicly available in Section 1 of the survey. Per the survey methodology on page 111, "If according to the Open Budget Survey standards, the Audit Report is not considered publicly available, then all questions regarding the Audit Report should be marked "d"." (Or "b", for two choice indicators)

**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:** No

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** b.

**Comments:** I think the best answer should be "b" because the reports are looked into by the Ministry of Justice, and where necessary, actions are taken.

**IBP comment:** Per the survey methodology, in order to receive a score above "d", the executive's report on what it has done to address audit concerns must be a public document. Thus "d" is maintained.

**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:** d.

**Sources:** No.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The GAC is not independent of the government. Although it reports directly to the Legislature, it also forwards copies of its report to the President. There is a public accounts committee (PAC) at the Senate that examines all audit reports and then recommend actions to the President. Both the President and Legislature are two distinct and independent branches of government. (<http://www.pac.gov.lr/> (<http://www.pac.gov.lr/>)). So, the best should be "e".

**Researcher response:** The answer is "d".

**IBP comment:** IBP agrees with the researcher and peer reviewer.

**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:** b. (67)

**Sources:** Yes there is an independent fiscal institution, The Legislative budget office. its independence is set in law but staffing and resources are insufficient to carry out its task.

**Comments:** Researcher: Pages 12 & 13 of this article written by the Director of the Legislative Budget Office.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

#### 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:** See pages 12, 13 and 14 of the attached article written by the Director of the Legislative Budget Office.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree based on source.

#### 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:** Responder The Legislative Budget Office

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree based on source.

#### 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:** c. (33)

**Sources:** Responder: The Legislative Budget Office

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree based on source.

**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:** c. (33)

**Sources:** The Committee on Finance, Ways and Means and Budget Responder: The Legislative Budget office In the 16/17 budget calendar, budget hearings were scheduled for March 26, 2016. The Committee on Finance, Ways and Means and Budget is a joint legislative committee supposed to lead the hearings. <https://www.mfdp.gov.lr/index.php/the-budget> (<https://www.mfdp.gov.lr/index.php/the-budget>), Summary Budget Preparation Calendar FY2016/17

**Comments:** Researcher: Reports were not given despite all efforts to get it.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree based on source.

**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:** <http://www.moci.gov.lr/doc/Public%20Finance%20Management%20A...> (<http://www.moci.gov.lr/doc/Public%20Finance%20Management%20Act.pdf>) The Public Financial Management Act, Section 11, Page 13

**Comments:** Researcher: For the FY2016/17 budget year, The legislature receive the draft budget proposal on May 16, 2016.

**Peer Reviewer**



**Opinion:** Agree with Comments

**Comments:** The 16/17 draft budget was submitted in May, the FY starts on July 1.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 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:** d.

**Sources:** There is no specific timetable in law for the Legislature to approve the Executive Budget Proposal.

**Comments:** Researcher: The House of representatives passed the budget on Tuesday, September 20, 2016 and concurred by the Senate on Thursday September 22, 2016.

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** Both the 15/16 and the 16/17 budgets were approved late after the start of the BY.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 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:** b. (67)

**Sources:** The Public Financial Management Act, Page 14, Section 16

**Peer Reviewer**

**Opinion:** Agree with Comments

**Comments:** PFM Law of 2009: Section 16.1 & 2; Modification of Proposed Budget by Legislature Even though provides that the Legislature may coordinate with the Minister of Finance when amending the proposed budget, Section 2 restrict this authority with respect to the budget of the SAI. This provisions mandates the Legislature seek advice from the Minister of Finance.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 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:** a. (100)

**Sources:** This year 2016/17 executive budget proposal that was presented by the president was in the tune of US\$555.9million with an amendment made by the legislature it was increased to US\$600,204,076.00 <http://www.liberianobserver.com/news/house-passes-us623m-bud...> (<http://www.liberianobserver.com/news/house-passes-us623m-budget>) <http://www.moci.gov.lr/doc/Public%20Finance%20Management%20A...> (<http://www.moci.gov.lr/doc/Public%20Finance%20Management%20Act.pdf>) <https://www.mfdp.gov.lr/index.php/media-center/press-release...> (<https://www.mfdp.gov.lr/index.php/media-center/press-releases/370-president-sirleaf-approves-fy2016-2017-national-budget>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** It was the recommendation of the Ways, Means, Finance and Development Planning and Public Accounts committee that the budget was increased. The committee took two months to examine the budget proposal <http://www.liberianobserver.com/news/house-passes-us623m-bud...> (<http://www.liberianobserver.com/news/house-passes-us623m-budget>) Julius F. Ceasar Director/Legislative Budget Office +231-886-543-204 email: [infolbo@lbolr.gov](mailto:infolbo@lbolr.gov) (<mailto:infolbo@lbolr.gov>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** c. (33)

**Sources:** Yes there are sub-committees and sectoral committees but the Ways, Means Finance and Budget is the largest of all because it consists of 1 representative from each county in the republic. In (<http://republic.la>) the house of rep The structure is compose of the "Statutory Committee", Standing Committee and Ad Hoc Committee, Caucuses & International Parliamentary bodies. In the house of senate, the structure is compose of the Leadership committee, Standing Committee and Ad Hoc committee. On all six committees from the both houses there are sectoral committees The

Ways, Means, Finance and Development Planning and Public Accounts committee includes legislatures who are specialized in various sectors.  
<http://allafrica.com/stories/201608261232.html> (<http://allafrica.com/stories/201608261232.html>)

**Comments:** Researcher: Response to this question: The Legislative Budget Office

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** <http://waapac.pac-networks.org/Liberia> (<http://waapac.pac-networks.org/Liberia>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree based on source.

**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:** d.

**Sources:** The Public Financial Management Regulation, Page 45, Section E8

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** e.

**Comments:** The PFM Regulations as cited by the research prescribe conditions and limitations for shifting funds by the Executive at any given point in time during budget execution. So based on the construct of the options of answers, I think the best answer should be "e".

**Researcher response:** I maintained my score that this is not done in practice

**IBP comment:** IBP agrees with the researcher.

**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:** a. (100)

**Sources:** The Public Financial Management Regulation page 46 section E9. In cases of emergencies like Ebola, funds were transfer prior to the bureaucratic processes.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** I strongly disagree. At no time did the executive spend in excess of the approved budget without authorization by the Legislature. Even if revenues will be realized, at mid year review, the executive informs the Legislature of a potential revenue shortfall and in effect, expenditure cuts, which also require Legislative approval. So, I think the right answer should be "a".

**IBP comment:** Given the legislation cited, and lack of current, substantiated evidence to suggest that the law is not followed in practice, IBP has revised the score from "c" to "a".

**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:** a. (100)

**Sources:** The Public Financial Management Regulation Page 46, E9

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The Public Account and Expenditure Committee examined the audit report produced by GAC and submit further recommendations to the Executive/Judiciary for prosecution.

**Comments:** Researcher: Reports were not given up to submission time despite all the efforts to get it.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The current head of SAI/GAC is ending the term of the previous auditor general who was removed by the president with approval from the legislature on what was called malfeasance gross breach of duty. The head of SAI is appointed by the president base on a recruitment process with the final consent of the legislature before he/she takes office. Page 6, section 2.1.1 of the attached document "New Act Reduced"

**Comments:** Researcher: Page 6, section 2.1.1 of the attached document "New Act Reduced"

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The law requires that the head of the supreme audit institution must be removed from office by the president in consultation with the legislature. <http://www.gac.gov.lr/Doc/New%20Act%20Reduced.pdf> (<http://www.gac.gov.lr/Doc/New%20Act%20Reduced.pdf>) Page 10 of the GAC Act, Section 2.1.12 (b)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

### 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:** c. (33)

**Sources:** <http://www.gac.gov.lr/Doc/New%20Act%20Reduced.pdf> (<http://www.gac.gov.lr/Doc/New%20Act%20Reduced.pdf>) Page 12 of the GAC Act, section 3.4 The procedure in the law is followed in practice. As it relates to the adequacy of funds, it was said that the GAC faces serious budgetary constraints that hampers its works.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree based on source.

### 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:** <http://www.gac.gov.lr/Doc/New%20Act%20Reduced.pdf> (<http://www.gac.gov.lr/Doc/New%20Act%20Reduced.pdf>) Page 7, section 2.1.3 "C" gives the auditor/SAI the right to decide which audits to undertake.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree based on source.

### 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:** The GAC is the only supreme audit institution in Liberia. The Audit process are reviewed by an external ( either from Ghana, Nigeria or any other country apart from Liberia) Independent agency with the expertise and its review is for internal use. However, there is only the report documenting the GAC's audit of itself: The GAC publishes performance report on its own audits.

<http://www.gac.gov.lr/Doc/Annual%20Report%20of%20the%20Audit...>

(<http://www.gac.gov.lr/Doc/Annual%20Report%20of%20the%20Auditor%20General%20for%20the%20Year%20Ended%20December%2031%202016.pdf>)

**Comments:** Researcher: Reports produced by External Audit Institutions are for internal use only not for public consumption. Procedure in getting the report did not materialize.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree based on source.

**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:** c. (33)

**Sources:** <http://www.gac.gov.lr/Doc/PAC%20BEGINS%20PUBLIC%20HEARING%20...>

(<http://www.gac.gov.lr/Doc/PAC%20BEGINS%20PUBLIC%20HEARING%20ON%20GAC%20AUDIT%20REPORTS.pdf>) See also:

<http://www.frontpageafricaonline.com/index.php/politics/676-...> (<http://www.frontpageafricaonline.com/index.php/politics/676-audit-finds-financial-malpractices-at-liberia-water-sewer>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree based on source.

**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:** c. (33)

**Sources:** During the start of the budget year, the Ministry of Finance and Development Planning through its budget office holds hearings/ town hall meetings on the budget processes around the country. This process is part of the "Open Budget Initiative". In these meetings CSOs, CBOs and the

members of the community are invited. Interview with: Johnson S. N. Williams Assistant Director for Budget Development & Dissemination/Ministry of Finance & Development Planning/Tel.: +231 77 662 7707 | Email: nagbe.nyenpah33@gmail.com (mailto:nagbe.nyenpah33@gmail.com), jwilliams@mfdp.gov.lr (mailto:jwilliams@mfdp.gov.lr) +231-888595869

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** C is more appropriate, as the sector working group include some CSOs. The 2016/17 PBS did discuss the work of the SWG.

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** I disagree. The researcher has quoted me but yet chose option "d". So, the right answer should be "c".

**Researcher response:** I think it was an oversight while choosing the options. The answer is C

**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:** During the formulation stage of the budget, vulnerable groups are represented through Ministries, eg the gender and child protection services invites CSOs that are working on women and children issues to form part of the sector working group, youths are represented through the ministry of Youth and Sports who invites CSOs working on youth issues and people with disabilities are represented by the National Commission on Disabilities. Interview with: Johnson S. N. Williams Assistant Director for Budget Development & Dissemination/Ministry of Finance & Development Planning/Tel.: +231 77 662 7707 | Email: nagbe.nyenpah33@gmail.com (mailto:nagbe.nyenpah33@gmail.com), jwilliams@mfdp.gov.lr (mailto:jwilliams@mfdp.gov.lr) +231-888595869

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP revised the score to "b". Based on evidence cited by researcher, it is not clear that the executive actively seeks out individuals or CSO's representing vulnerable communities.

**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:** The topics that are covered are: 1) Social Spending policies 2) Public services 3) Public investment projects Johnson S. N. Williams Assistant Director for Budget Development & Dissemination Ministry of Finance & Development Planning Tel.: +231 77 662 7707 | Email: nagbe.nyenpah33@gmail.com (mailto:nagbe.nyenpah33@gmail.com)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** a.

**Comments:** I also disagree. The government issues instructions on the budget process through the budget call circular (BCC) and this piece of document, which is distributed widely with all stakeholders including CSOs, provides highlights in summary on all of these topics. I had referred the researcher to this document. So, the right answer should be "a".

**IBP comment:** This has been revised to "c" based for cross-country consistency purposes.

**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:** Johnson S. N. Williams Assistant Director for Budget Development & Dissemination Ministry of Finance & Development Planning Tel.: +231 77 662 7707 | Email: nagbe.nyenpah33@gmail.com (mailto:nagbe.nyenpah33@gmail.com)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** I agree but the government is making efforts to address this issue.

**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:** Steps are takenbut it is not as open as it should be. Johnson S. N. Williams Assistant Director for Budget Development & Dissemination Ministry of Finance & Development Planning Tel.: +231 77 662 7707 | Email: nagbe.nyenpah33@gmail.com (mailto:nagbe.nyenpah33@gmail.com)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** The topics covered are 2, 4 and 6 Johnson S. N. Williams Assistant Director for Budget Development & Dissemination Ministry of Finance & Development Planning Tel.: +231 77 662 7707 | Email: nagbe.nyenpah33@gmail.com (mailto:nagbe.nyenpah33@gmail.com)

**Peer Reviewer**

**Opinion:** Disagree

**Suggested answer:** d.

**Comments:** As the public is not engaged during the implementation phase (see previous questions), the response is D

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP agrees with the peer reviewer.

**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:** Johnson S. N. Williams Assistant Director for Budget Development & Dissemination Ministry of Finance & Development Planning Tel.: +231 77 662 7707 | Email: nagbe.nyenpah33@gmail.com (mailto:nagbe.nyenpah33@gmail.com)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP revised response to "d", due to lack of evidence to suggest that the information provided was comprehensive or timely.

**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 the public are not given feed backs on how their inputs were used during the formulation of the budget. Johnson S. N. Williams Assistant Director for Budget Development & Dissemination Ministry of Finance & Development Planning Tel.: +231 77 662 7707 | Email: nagbe.nyenpah33@gmail.com (mailto:nagbe.nyenpah33@gmail.com)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** Johnson S. N. Williams Assistant Director for Budget Development & Dissemination Ministry of Finance & Development Planning Tel.: +231 77 662 7707 | Email: nagbe.nyenpah33@gmail.com (mailto:nagbe.nyenpah33@gmail.com)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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 calendar that is prepared for the formulation of the Executive Budget proposal include establishment of the sector working group and organizing off the meeting. The Medium Term Expenditure Framework Budgeting Manual attached pages 47-53 has the budget calendar Johnson S. N. Williams Assistant Director for Budget Development & Dissemination Ministry of Finance & Development Planning Tel.: +231 77 662 7707 | Email: nagbe.nyenpah33@gmail.com (mailto:nagbe.nyenpah33@gmail.com)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP has revised from "a" to "b" as the timetable provided does not include any mention of CSOs, the public, or participation in the process.

**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:** c. (33)

**Sources:** This process is done through the Sector Working Group meeting. Key stakeholders in the meet and discuss the overall plan and strategy for the sector. This meeting is comprise of the Lead government entity as the chair, the lead development partner as co-chair, the department of budget and development planing serves as sector coordinators and representatives from key civil society organizations, NGOs and relevant private sector players. Johnson S. N. Williams Assistant Director for Budget Development & Dissemination Ministry of Finance & Development Planning Tel.: +231 77 662 7707 | Email: nagbe.nyenpah33@gmail.com (mailto:nagbe.nyenpah33@gmail.com)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**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:** b. (67)

**Sources:** Public hearings are held and the public give their views or suggestions through their legislatures. During this process, individuals write their suggestions, hand it to their legislature who reads it if he/she thinks it's necessary. Sometimes, the public are given the chance to ask questions. The Legislative Budget Office. See also: <https://www.liberianobserver.com/news/legislature-to-approve...>  
(<https://www.liberianobserver.com/news/legislature-to-approve-us556m-budget-tuesday/>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree based on source.

**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:** c. (33)

**Sources:** During the budget hearings/deliberations it is announced on local radio stations especially the state owned radio station. Members of the public, CSOs and Student groups are invited and during these hearings inputs are taken from the public on any of the above topics. If an individual from the public wants to ask a question, he/she raises their hand, receives a microphone and put forth his question or sometimes, the question is written and send to the presiding officer or a district representatives and IF the presiding officer deems it necessary he/she reads it out.

**Comments:** Researcher: Reports from these deliberations was not given to despite all efforts. It seems that reports are not even produced.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree

**IBP comment:** IBP revises the score to "c". While we acknowledge that any topic can be discussed, there is no evidence to suggest the specific topics that were discussed in practice.

**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 Legislative Budget Officer

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree based on source.

**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:** <http://www.gac.gov.ir/Doc/PAC%20BEGINS%20PUBLIC%20HEARING%20...>  
(<http://www.gac.gov.ir/Doc/PAC%20BEGINS%20PUBLIC%20HEARING%20ON%20GAC%20AUDIT%20REPORTS.pdf>)  
<http://allafrica.com/stories/201503190578.html> (<http://allafrica.com/stories/201503190578.html>)  
<http://www.gac.gov.ir/auditDoc/MPW%20SPECIAL%20PROCUREMENT%2...>  
(<http://www.gac.gov.ir/auditDoc/MPW%20SPECIAL%20PROCUREMENT%20Final%20AG%20Report%20Volume%20I.pdf>)

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** Agree based on source.

**IBP comment:** Response revised to "d". The evidence provided does not suggest any public hearings by the legislature or PAC took place during FY 2016/17.

**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:** There is no formal mechanisms in place through which the public suggest issues to include in the audits. Sometime if a particular agency/individuals is alleged of squandering public funds, the out cry from the public either on talk shows, peaceful demonstrations or through any other means possible, the SAI may do an audit base on the public out cry.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Disagree

**Suggested answer:** c.

**Comments:** I disagree. The GAC which is the SAI does not carry out audit based on public sentiments. As I said earlier, it is either on request by the President or Legislature, or in some other cases, the Liberia Anti Corruption Commission (LACC). However, any public sentiments or outcry must be reduced into writing before any of these authorities may request an audit. So, I think the best option should be "c".

**IBP comment:** IBP agrees with the researcher and peer reviewer. This indicator refers to established, formal mechanisms for citizen input on the audit agenda, rather than informal processes.

**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:** The public are not provided with feedbacks.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** I am not qualified to judge this indicator, but I would like to make a comment which is not allowed under the survey structure. I do not know who the researcher spoke with at the GAC/SAI since there is no source mentioned.

**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:** This mechanism is not formal. The GAC when conducting audits especially on the County Social Development Funds/projects, sometimes get confirmation from the public on the implementation of those projects. But this is not something that is frequently done.

**Peer Reviewer**

**Opinion:** Agree

**Peer Reviewer**

**Opinion:** Agree

**Government Reviewer**

**Opinion:** Agree with Comments

**Comments:** I am not qualified to judge this indicator, but I would like to make a comment which is not allowed under the survey structure. I do not know who the researcher spoke with at the GAC/SAI since there is no source mentioned.

Connect with organizations working to  
improve government budget systems,  
policies and outcomes!

JOIN

([HTTP://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/JOIN-OUR-NETWORK/](http://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/JOIN-OUR-NETWORK/))      FIND GROUPS  
([HTTP://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/FINDGROUP/](http://INTERNATIONALBUDGET.ORG/BUDGET-WORK-BY-COUNTRY/FINDGROUP/))

© 2010–2011 International Budget Partnership. All rights reserved. | Website by [OKFN](http://okfn.org/services/) (<http://okfn.org/services/>)

ABOUT IBP ([HTTP://INTERNATIONALBUDGET.ORG/WHO-WE-ARE/](http://INTERNATIONALBUDGET.ORG/WHO-WE-ARE/))      PRESS ROOM ([HTTP://INTERNATIONALBUDGET.ORG/PRESSARCHIVE/](http://INTERNATIONALBUDGET.ORG/PRESSARCHIVE/))  
CONTACT ([HTTP://INTERNATIONALBUDGET.ORG/CONTACT-US/](http://INTERNATIONALBUDGET.ORG/CONTACT-US/))      COPYRIGHT ([HTTP://INTERNATIONALBUDGET.ORG/LIBRARY/COPYRIGHT/](http://INTERNATIONALBUDGET.ORG/LIBRARY/COPYRIGHT/))