

# Open Budget Survey 2019

Questionnaire

Comoros

April 2020

# Country Questionnaire: Comoros

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:

AF 2019

Source:

L'année fiscale correspond à l'année civile du 1er janvier au 31 décembre, comme stipulé dans l'article 2 de la loi sur "Les opérations financières de l'État " du 2 août 2012.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Pour rectification, la loi sur "Les opérations financières de l'Etat" est adoptée le 21 juin 2012.

Government Reviewer

Opinion: Agree

PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

Answer:

d. 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

Source:

La LOFE ne prévoit pas la mise à disposition du budget préliminaire au public et aucune actualisation n'a été faite dans ce sens.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Suite aux reformes constitutionnelles du mois de juillet 2018, il est prévu une actualisation de la LOFE une occasion d'intégrer d'autres dans éléments manquants dans la Loi

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:  
N/A

Comment:  
LOFE 2012

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: J'ai deux compréhension sur le N/A. Si N/A c'est "non applicable" pour la LOFE, je suis complètement d'accord avec une application progressive pour échéance de 2018 malgré que les réformes constitutionnelles ont bouleversé la tendance. Si N/A c'est "non accessible au public, je ne suis pas d'accord du fait que la Loi est publié et il y'a des versions livres qu'on distribue souvent aux administrateurs, aux professeurs et étudiants et même des ONG

Researcher Response  
N/A veut dire qu'il n'y a pas de mise à disposition du public du PBS et que la LOFE ne l'exige pas.

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
N/A

Source:  
LOFE 2012

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: I choose not to review this question

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 leave this question blank.*

Answer:

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: La LOFE a été publié trop tard. Elle a été votée et promulguée en 2012 et publiée en 2016

IBP Comment  
We acknowledge and appreciate the government's additional input. Nonetheless, this question refers to the publication of the Pre-Budget Statement, and not of the organic budget law (LOFE). The Pre-Budget Statement is not publicly available, therefore the response provided by the researcher is correct, and remains unchanged.

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:  
d. Not applicable

Source:  
LOFE 2012

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Le document n'est pas publié, toutefois il existe des versions numériques et à distribuer aux acteurs et usagers

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

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

c. Produced for internal purposes/use only

Source:

Document de programmation budgétaire et économique pluriannuel (DPBEP) ou lettre de cadrage transmise aux institutions, aux ministères sectoriels et aux Iles autonomes par le Ministère des Finances.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Par application de l'arrêté n°15-037/VP-MFEBICEP/CAB portant fixation du calendrier du processus budgétaire, la lettre de cadrage ou DPBEP est bien transmise en interne aux autres entités de l'Etat.

Government Reviewer

Opinion: Agree

Comments: Le Document de Programmation Budgétaire et Economique Pluriannuel tel que défini dans la LOFE n'est pas encore produit de façon technique bien que le Budget programme n'est pas encore effective. Il reste uniquement la Lettre de cadrage qui vient remplacer le circulaire budgétaire. C'est pour des préparatifs au budget programme.

PBS-6b. If you selected option "c" or "d" in question PBS-6a, 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:

Selon le calendrier budgétaire, la préparation du cadrage macroéconomique ou DPBEP doit être effectuée entre le 1er et le 15 avril et transmis aux différentes entités utilisatrices du budget.

Source:

Arrêté n° 15-037/VP-MFEBICEP/CAB portant fixation du calendrier du processus budgétaire du 01/07/2015

Comment:

Peer Reviewer

Opinion: Agree

Comments: Je rectifie juste que l'arrêté est signé et visé le 11/07/2015.

Government Reviewer

Opinion: Agree

Comments: Pas de commentaire

PBS-7. If the PBS is produced, please write the full title of the PBS.

*For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Document de Programmation Budgétaire Economique Pluriannuelle (DPBEP)

Source:

Arrêté n° 15-037/VP-MFEBICEP/CAB portant fixation du calendrier du processus budgétaire du 01/07/2015

Comment:

Selon le décret de 2015, le document de budget préliminaire devrait être le DPBEP au sens de la directive de l'UEMOA, mais en pratique cela reste plutôt une lettre de cadrage

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La lettre vient remplacer le circulaire budgétaire en intégrant des indicateurs macro budgétaires ce qui va servir à la production prochaine du DPBEP

PBS-8. Is there a "citizens version" of the PBS?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

La LOFE 2012

Comment:

La LOFE 2012 n'exige pas la production du budget citoyen et il n'est pas produit en pratique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Dans le cadre de la redevabilité sociale, les autorités ont retenu l'objectif de produire le budget citoyen. Toutefois, le Ministère principalement la Direction du Budget travaille avec un consortium de six associations de la sociétés civiles dénommées Initiative Citoyenne de Transparence Budgétaire (ICTB) c'est un début pour l'atteinte au budget citoyen

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

AF 2019

Source:

LOFE 2012

Comment:

L'année fiscale 2019 sera prise en compte pour certaines questions

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: Le budget 2018 nous paraîtrait efficace pour respect de toutes les étapes de la procédure. Le budget 2019 posait des soucis sur un conflit politique entre l'exécutif et les parlementaires

Researcher Response  
Par soucis de comparabilité avec les autres pays la proposition de budget 2019 doit être prise en considération. Le budget 2019 a été présenté au Parlement par le gouvernement.

EBP-1b. When is the EBP submitted to the legislature for consideration?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
30/10/2018

Source:  
<http://lagazettedescomores.com/economie/finances-publiques-/chayihane-«le-projet-de-loi-de-finances-2019-a-été-soumis-dans-les-délais»-.html>

Comment:  
C'est la date de présentation du budget 2019 qui a été retenue. Le projet de loi des finances pour le budget de 2019 a été soumis à l'assemblée le 30 Octobre 2018.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Pas de commentaires

EBP-2. When is the EBP made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

d. The EBP is not released to the public, or is released after the budget has been approved by the legislature

Source:

<http://www.droit-afrique.com/uploads/Comores-LF-2018.pdf>

Comment:

La proposition de budget n'est pas rendue publique avant son adoption par le Parlement

Peer Reviewer

Opinion: Agree

Comments: En effet aucun acte de l'Etat permet de rendre publique la proposition de loi de finances avant son adoption.

Government Reviewer

Opinion: Agree

Comments: A part la distribution des autorités en conseil des Ministres, la Proposition n'est publiée aucune part

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.*

Answer:

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Comments: La loi de finances de 2019 n'est pas publiée avant le 31 décembre 2018.

Government Reviewer

Opinion: Agree

Comments: Pas de publication ces dernières années

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:

N/A

Source:

N/A

Comment:

N/A

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 leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

Answer:

Source:  
N/A

<http://www.droit-afrique.com/Comores>

Comment:

La Loi de finances peut être trouvée sur  
<http://www.droit-afrique.com/Comores>  
mais le projet de budget n'est pas publié sur un site de l'administration comorienne dans les délais prévus par la méthodologie OBS

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Le site cité ci-haut par le chercheur, c'est un site étranger méconnu du grand public comorien. Celui qui fait les quelques publications est méconnu des autorités en charge du budget même s'il fait un travail et des efforts. Probablement qu'il y'a un représentant de cette institution mais qui garde l'anonymat même s'il utilise nos documents.

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?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

c. Produced for internal purposes/use only

Source:

<http://lagazettedescomores.com/economie/finances-publiques/-chayihane-«le-projet-de-loi-de-finances-2019-a-ete-soumis-dans-les-delais-»-.html>

Comment:

Le projet de budget 2019 a été validé le 30 Octobre 2018 par le gouvernement avec tous les responsables des administrations financières du pays. Le ministre des Finances a présenté les grands principes qui fondent le budget 2019 au cours d'un point de presse organisé après la clôture du séminaire.

Une version papier n'est pas disponible au public.

Peer Reviewer

Opinion: Agree

Comments: Le projet de loi de finances de 2019 est élaboré et soumis à l'Assemblée Générale le 30/10/2018. Toutefois, il n'est ni adopté avant le 31/12/2018 et ni rendu public.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Produced but made available only in hard copy or soft copy (not available online)

Comments: Le projet de budget 2019 a été validé en deux instances après les conférences budgétaires (1) une validation technique lors d'un atelier regroupant les Directeurs Généraux des départements ministériels, les Directeurs généraux des sociétés et Etablissements publics ainsi que les acteurs de la gestion budgétaires, (2) une validation politique lors d'un séminaire regroupant le Président de la République, l'ensemble des membres du gouvernement et les Directeurs Généraux du Ministère des Finances et autres Directeurs. Les versions papiers et électroniques sont toujours offerts aux usagers et autres personnes demandant le document.

Researcher Response

Le projet de budget 2019 a été validé en interne après les conférences budgétaires, mais les conférences budgétaires n'ont présenté que les grandes lignes du projet. Le projet de budget, présenté sous la même forme que celle transmise à l'Assemblée Nationale n'a pas été publié.

EBP-6b. If you selected option "c" or "d" in question EBP-6a, 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:

Source:

<http://lagazettedescomores.com/economie/finances-publiques/-chayihane-«le-projet-de-loi-de-finances-2019-a-été-soumis-dans-les-délais-»-.html>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le budget n'est pas initialement à usage interne uniquement, mais faute à une publication au grand public on le donne aux acteurs par voie papier et/ou électronique à tous les administrateurs de crédits et les directeurs administratifs et financiers de tous les départements ministériels et des établissements publics ainsi que d'autres

EBP-7. If the EBP is produced, please write the full title of the EBP.

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Projet de Loi de Finances 2019

Source:

Conférence de presse du ministre des finances

<http://lagazettedescomores.com/economie/finances-publiques/-chayihane-«le-projet-de-loi-de-finances-2019-a-été-soumis-dans-les-délais-»-.html>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le Projet de Loi de Finances 2019 (PLF2019) est établi par le Ministère des Finances et du Budget lequel il y'a en annexe, le Plan d'Investissement Public (PIP) établi par le Commissariat Général au Plan (CGP).

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.*

Answer:

b. No

Source:

LOFE 2012

Comment:

La loi comorienne n'exige pas encore l'élaboration du budget citoyen

Peer Reviewer

Opinion: Agree

Comments: Malgré l'absence d'acte officiel sur l'élaboration du budget citoyen, l'Etat n'a pas pris l'initiative de l'élaborer.

Government Reviewer

Opinion: Agree

Comments: Des initiatives d'un budget citoyen sont prévues dans l'avenir et sont pris en compte dans un Projet d'Appui à la Gouvernance Financière (PAGF) de l'Agence Française de Développement (AFD) en cours d'instruction et qui débutera en 2020 pour 4 ans.

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 2018

Source:

LOFE 2012

Comment:

C'est le budget 2018 qui est considéré dans ce questionnaire. Le budget 2019 n'a pas été approuvé dans les délais prévus par la LOFE.

Peer Reviewer

Opinion: Agree

Comments: En effet le budget de 2019 n'est pas adopté par l'Assemblée Nationale avant le 31/12/2018. Il est approuvé par ordonnance du Président de l'Union des Comores.

Government Reviewer

Opinion: Agree

Comments: C'est suite à une mésentente, un conflit entre l'exécutif et le législatif que le budget 2019 n'est pas approuvé par les députés et qu'il est approuvé par ordonnance en référent à un article de la Constitution.

EB-1b. When was the EB approved (enacted) by the legislature?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

25/12/2017

Source:

Député de l'AN

Comment:

C'est le budget 2018 qui est considéré car le budget 2019 n'a pas été approuvé avant le 31 décembre par le Parlement et il a été mis en place par ordonnance le 2 janvier 2019.

Peer Reviewer

Opinion: Agree

Comments: La budget de l'Etat de 2018 est adopté le 25/12/2017 par l'Assemblée Nationale.

Government Reviewer  
Opinion: Agree

EB-2. When is the EB made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.*

Answer:

d. The EB is not released to the public, or is released more than three months after the budget has been enacted

Source:

N/A

Comment:

En principe, la loi de finances devrait être publiée sur le site du Ministère des Finances dans le mois suivant la date de promulgation. Mais le site du Ministère des Finances ne présente aucune Loi depuis 2016. Une partie du site est actuellement en maintenance.  
Le Décret portant promulgation du budget adopté par l'AN peut néanmoins être trouvé sur le lien <https://www.droit-afrique.com/uploads/Comores-LF-20191.pdf>

Peer Reviewer

Opinion: Agree

Comments: Aucun site web de l'Etat n'a publié la loi de finances de 2019.

Government Reviewer

Opinion: Agree

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document. 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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Le budget n'est pas publié

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
N/A

Source:  
N/A

Comment:  
La loi de finances 2018 n'est pas disponible sur le site du ministère des finances. Elle peut seulement être trouvée sur le site droit-afrique.com

Peer Reviewer  
Opinion: Agree  
Comments: Nous pouvons confirmer que seul le site droit-afrique.com a publié les lois de finances.

Government Reviewer  
Opinion: Agree  
Comments: Nous ignorons les dates de publication dans le site droit-afrique.com

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 leave this question blank.*

Answer:

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Pas de publication dans le site du Ministère des Finances depuis 2016

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.

Answer:  
d. Not applicable

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:  
b. Produced but made available only in hard copy or soft copy (not available online)

Source:  
Comores-infos

Comment:  
Le projet de budget 2018 a été commenté dans la presse mais n'a pas été diffusé.

Peer Reviewer  
Opinion: Agree

Comments: Le budget de 2018 est élaboré puis adopté par l'Assemblée Générale le 25/12/2017. Une brève présentation de cette loi est publié par le site du gouvernement: <https://gouvernement.km/actualites/la-loi-des-finances-pour-l%E2%80%99exercice-2018-adopt%C3%A9e-%C3%A0-l%E2%80%99assembl%C3%A9e-nationale-723.html> Le budget adopté est publié par le site web "www.droit-afrique.com/uploads/Comores-LF-2018"

Government Reviewer  
Opinion: Disagree

Suggested Answer: b. Produced but made available only in hard copy or soft copy (not available online)

Comments: Le budget est offert aux acteurs par version papier et/ou électronique ainsi qu'à des chercheurs de l'Université et à des étudiants

Researcher Response

Comme le décret portant promulgation du budget adopté par l'AN peut néanmoins être trouvé sur le lien <https://www.droit-afrique.com/uploads/Comores-LF-20191.pdf>, on peut accepter la proposition de changement du gouvernement et modifier la note de c à b.

EB-6b. If you selected option "c" or "d" in question EB-6a, 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:

<http://www.droit-afrique.com/uploads/Comores-LF-2018.pdf>

Source:

On trouve les LF des Comores sur le site droit-afrique qui n'est pas un site de l'administration comorienne.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: A défaut d'une publication dans le site du Ministère ou bien suite à un problème d'ordre logistique, les autorités en charge du Budget le publie en version papier et électronique pour faciliter les travaux des ministères sectoriels et des établissements publics

IBP Comment

We acknowledge the government's comment, which however does not change the public availability status of the document.

EB-7. If the EB is produced, please write the full title of the EB.

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Loi de Finances pour l'exercice 2018

Source:

<http://www.droit-afrique.com/uploads/Comores-LF-2018.pdf>

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:  
b. No

Source:  
LOFE 2012

Comment:  
La LOFE 2012 ne prévoit pas une version du budget sous la forme d'un budget citoyen.

Peer Reviewer

Opinion: Agree

Comments: Malheureusement, l'Etat ne prend pas l'initiative d'élaborer et diffuser une version citoyenne.

Government Reviewer

Opinion: Agree

Comments: Une initiative est en cours dans les années qui viennent. Cette initiative est pris en compte par un projet qui sera financé par l'AFD

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 2018

Source:  
LOFE 2012

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.*

*Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology  
Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.  
Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.  
Option "d" applies if the document is not produced at all.  
Option "e" applies if the document is publicly available.*

Answer:  
d. Not produced at all

Source:  
LOFE 2012

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, 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:  
Dans la mesure ou la loi n'a pas été changée pour produire le budget citoyen, celui-ci n'est pas produit, même en interne.

Source:  
LOFE 2012

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: En effet aucune version citoyenne n'est élaboré en interne.

Government Reviewer  
Opinion: Agree  
Comments: C'est uniquement une initiative pour les années prochaines

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document.  
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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*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 Budget is produced and its dates of publication.*

Answer:

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Pas de publication, ni une réglementation en vigueur

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:  
N/A

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Pas de publication, donc pas de date

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 leave this question blank.*

*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 Budget is produced and its URL or weblink.*

Answer:

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Le Budget Citoyen n'est pas du tout produit

CB-5. If the CB is produced, please write the full title of the CB.

For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."

If the document is not produced at all, researchers should mark this question "n/a."

If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.

Answer:  
N/A

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Il n'est pas produit du tout

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 Budget is produced and which budget document it simplifies.

Answer:  
N/A

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Le CB n'est pas produit

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 2018

Source:  
<http://www.finances.gouv.km/v1/files/>

Comment:  
C'est l'année fiscale 2018 qui devrait être considérée, mais aucun élément d'information n'a pu être obtenu pour 2018 ni même pour l'année 2017.

Peer Reviewer

Opinion: Agree

Comments: Il s'agit bien de l'année fiscale 2018 mais il est difficile de penser qu'aucune donnée n'est disponible.

Government Reviewer

Opinion: Disagree

Suggested Answer: Les éléments d'information pour l'année 2018 et voir même 2017 existent uniquement qu'ils ne sont pas publiés dans le site suite à un problème logistique dans le site du Ministère

IBP Comment

The government's comment is actually aligned with the researcher's and the peer reviewer's assessment. We acknowledge that the information is produced, but is not published online, which is a key requirement in the definition of public availability according to the OBS methodology.

IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

Answer:

d. The IYRs are not released to the public, or are released more than three months after the period covered

Source:

<http://www.finances.gouv.km/v1/>

Comment:

Les rapports pour l'AF 2018 ne sont pas publiés. Seuls sont disponibles les rapports d'exécution budgétaire des trois premiers trimestres 2016 pour Mohéli et du 1er trimestre 2016 pour Nagazidja.

Peer Reviewer

Opinion: Agree

Comments: Les rapports budgétaires de 2018 ne sont pas publiés. Pour 2016, les 4 entités de l'Union des Comores (Union, Ngazidja, Mwali, et Ndzuwani) ont élaborés et publiés des rapports trimestriels d'exécution budgétaires dans le site web du ministère des finances. Malheureusement le site web n'est plus opérationnel mais certains de ces rapports sont disponibles dans le site web CABRI: <https://www.cabri-sbo.org/fr/countries/comoros>

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.*

*Note that the date of publication is not necessarily the same date that is printed on the document. 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 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."*

Answer:  
N/A

Source:  
N/A

Comment:  
N/A

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:  
N/A

Source:  
N/A

Comment:  
N/A

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.*

*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.*

*If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:  
N/A

Comment:  
N/A

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?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.*

Answer:  
d. Not applicable

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:  
d. Not produced at all

Source:  
Ministère des finances.

Comment:  
Les rapports trimestriels d'exécution du budget (ainsi que les rapports annuels) sont normalement produits à usage interne, mais dans la pratique, pas de manière systématique

Peer Reviewer  
Opinion: Agree

Comments: L'élaboration des rapports trimestriels d'exécution du budget est exigée par la loi mais leur rédaction peut accuser des retards.

Government Reviewer

Opinion: Disagree

Suggested Answer: b. Produced but made available only in hard copy or soft copy (not available online)

Comments: Les rapports d'exécution budgétaire (1er, 2ème et annuel) sont produits, mais à défaut des problèmes liés au site ils ne sont pas publiés

Researcher Response

Le fait que leur rédaction peut accuser des retards veut aussi dire qu'ils ne sont pas produits dans les délais requis par la méthodologie OBI. La note d devrait être maintenue.

IBP Comment

It looks like the researcher was not able to see a hard or soft copy of the documents, so we leave this response as it is. In any case, it does not change the status of the document as "not publicly available".

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, 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:

La DGB n'a pas transmis à l'évaluateurs au moins 3 rapports trimestriels d'exécution budgétaire de l'année 2018, pour chacune des entités de l'Union des Comores, conformément à la méthodologie de l'enquête.

Source:

DIRECTION GENERALE DU BUDGET, Ministère des finances

Comment:

La DGB n'a pas transmis à l'évaluateurs au moins 3 rapports trimestriels d'exécution budgétaire de l'année 2018, pour chacune des entités de l'Union des Comores, conformément à la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Comments: La direction générale du budget exprime en effet beaucoup de réticence à communiquer les données sur l'exécution budgétaire. Ce qui renforce la méfiance de la société civile et la population envers l'Etat dans la gestion du budget.

Government Reviewer

Opinion: Disagree

Suggested Answer: Trois rapports d'exécution sont produits. le rapport d'exécution 1er trimestre, le rapport d'exécution 2ème trimestre et le rapport annuel, mais ils ne sont pas publiés

Researcher Response

C'est pour l'année 2016 que ces rapports ont été produits. Pour l'année 2018, au moins 3 rapports trimestriels d'exécution budgétaire n'ont pas été produits.

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

*For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."*

*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:

N/A

Source:

Ministère des finances

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: Rapport 1er trim.2018, Rapport 2ème trim.2018 et RAPPORT D'EXECUTION BUDGETAIRE2018

Researcher Response  
Ces rapports n'ont pas été transmis à l'évaluateur. Ce sont ceux de 2016 qui ont été transmis.

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

La version "budget citoyen" du budget n'est pas prévue dans la LOFE 2012

Comment:

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 2018

Source:

LOFE 2012

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

MYR-2. When is the MYR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

Answer:

d. The MYR is not released to the public, or is released more than three months after the midpoint

Source:

Al Watwan

Comment:

La loi de finances rectificative 2018 n'a pas été présentée au parlement avec le projet de budget 2019.

Peer Reviewer

Opinion: Agree

Comments: La loi de finances rectificative 2018 n'est pas publiée pour un accès au public.

Government Reviewer

Opinion: Agree

Comments: Contrairement au commentaire du chercheur, la Loi de Finances Rectificative 2018 a été faite et présentée au parlement en même tant que le Budget 2019; mais ce qui s'est produit au budget 2019 est idem LFR2018. Il a fallu attendre à la session du mois d'avril de cette année 2019 que la LFR2018 est votée

IBP Comment

Just to clarify that a Supplementary budget is not, per se, a Mid-Year Review (MYR). A MYR usually informs the decision to produce a Supplementary budget (or not), and in some cases it is published together with the Supplementary budget. But the two documents are different from one another.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

N/A

Comment:

N/A

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

Source:  
N/A

Comment:  
N/A

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 leave this question blank.*

Answer:

Source:  
N/A

Comment:  
N/A

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?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:  
d. Not applicable

Source:

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:  
c. Produced for internal purposes/use only

Source:  
Al Watwan

Comment:  
Le PLF rectificatif 2018 n'a pas été produit et n'a donc pu être transmis à l'Assemblée nationale

Peer Reviewer  
Opinion: Agree  
Comments: Le PLF rectificatif de 2018 n'est pas produite.

Government Reviewer  
Opinion: Disagree  
Suggested Answer: b. Produced but made available only in hard copy or soft copy (not available online)  
Comments: Le PLFR2018 produit est transmis à l'assemblée Nationale au même date que le budget 2019

Researcher Response  
Le PLFR 2018 n'a pas été transmis à l'évaluateur et il n'est pas publié. On peut néanmoins accepter la note c sur base de la déclaration du gouvernement.

IBP Comment  
We acknowledge the Government Reviewer's comment, and we agree with the Researcher's response selection, "c". We also clarify that a Supplementary budget is not, per se, a Mid-Year Review (MYR). A MYR usually informs the decision to produce a Supplementary budget (or not), and in some cases it is published together with the Supplementary budget (as an integral part of it, or annex). But the two documents are not necessarily the same.

MYR-6b. If you selected option "c" or "d" in question MYR-6a, 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:

Le communiqué de presse des consultations de juin 2018 du FMI au titre de l'article IV mentionne qu'une loi de finances rectificative pour l'année 2018 n'a toujours pas été votée et qu'elle est nécessaire pour améliorer le réalisme et la crédibilité budgétaire. Lorsqu'il y a une revue du budget effectuée à mi-parcours, elle est généralement intégrée à la note de présentation du budget de la LDFR.

Source:

<https://www.imf.org/~media/Files/Publications/CR/2018/French/cr18189f.ashx>

Comment:

Si la LDFR n'a pas été présentée au parlement dans les délais requis par l'évaluation, le rapport d'exécution budgétaire sur les 6 premiers mois de l'année n'a sans doute pas été produit. Par ailleurs aucun rapport d'exécution budgétaire, même annuel n'a été transmis à l'évaluateur pour l'exercice 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Le PLFR d'une année n-1 devrait être déposé à l'Assemblée pendant la session du mois d'avril, c'est ce qui s'est appuyé la mission du FMI de juin 2018. Toutefois, les faits marquants faisant objet à une rectificative ont eu lieu en juillet comme le référendum constitutionnel en plus des Assises nationales qui ont eu lieu un peu avant. Et les autorités se sont retrouvées sur l'autre alternative, déposé le PLFR 2018 en même temps que le PLF2019 au session du mois d'octobre. chose faite

Researcher Response

Sur base de la déclaration de l'évaluateur du gouvernement.

MYR-7. If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

N/A

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Il s'appelle Loi de Finances Rectificative 2018 (LFR2018)

IBP Comment

Just to clarify that the Supplementary budget (Loi de finances rectificatives) is not a Mid-Year Review.

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

While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.

Answer:

b. No

Source:

LOFE 2012

Comment:

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 2017

Source:

LOFE 201 et article 264 alinéas 3 et 4 de la loi organique portant création de la Cour suprême.

Comment:

Selon la loi organique, la section des comptes établit annuellement un rapport sur l'exécution des lois de finances accompagnant la déclaration générale de conformité aussi bien pour l'union que les îles. Les rapports sur l'exécution du budget devraient parvenir à la Cour au plus tard le 31 mai de l'année suivante.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-2. When is the YER made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

Answer:

d. The YER is not released to the public, or is released more than 12 months after the end of the budget year

Source:

<https://alwatwan.net/economie/la-loi-de-règlement-2017-les-comptes-de-gestion-des-iles-attendus-à-la-section-des-comptes.html>

Comment:

A l'ouverture de la session parlementaire début octobre 2017, les comptes de gestion des îles étaient encore attendus à la section des comptes pour établir la loi de règlement 2017. Les rapports des îles ont été transmis en octobre à la section des comptes, mais aucun rapport d'exécution du budget n'était encore publiés à fin décembre 2018.

Peer Reviewer

Opinion: Agree

Comments: La loi organique relative à la cour suprême ne demande pas la publication du rapport à destination du public mais plutôt à destination de la présidence et l'assemblée nationale.

Government Reviewer

Opinion: Agree

Comments: Lors des sessions parlementaires de ces dernières années, les membres de la Commission des Finances de l'Assemblée ont du mal à examiner le Projet de Loi de Règlement (PLR) à défaut de la "Déclaration de Conformité" de la Section des Comptes de la Cour Suprême

YER-3a. If the YER is published, what is the date of publication of the YER?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

N/A

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

Source:

N/A

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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 leave this question blank.*

Answer:

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.

Answer:

c. Produced for internal purposes/use only

Source:

Rapport de la Section des Comptes sur l'exécution de la Loi de Finances 2016.

Comment:

Les rapports d'exécution budgétaires qui ont été transmis à la Section des Comptes au titre de l'exercice 2016 ne permettent pas à la SC de produire un certificat de conformité. Dans son rapport, "la Cour déplore la réticence de certaines administrations dans la réédition des comptes relatifs à la gestion budgétaire. Cette attitude se caractérise en l'occurrence par la non production des comptes, l'inobservation des délais de leur production et leur forme inadaptée".

Peer Reviewer

Opinion: Agree

Comments: La majorité des administrations ne respectent pas les délais de dépôts des rapports d'exécution budgétaires.

Government Reviewer

Opinion: Agree

Comments: La section des comptes de la Cour Suprême réclame avoir fait des rapports sur la déclaration de conformité. Une réclamation niée par les membres de la commission des finances de l'assemblée et de la direction du budget. Toutefois, une solution se trouera dans les prochaines par la consolidations des comptes par la Direction Générale de la Comptabilité Publique et du Trésor (DGCPT)

YER-6b. If you selected option "c" or "d" in question YER-6a, 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:

Source:

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer: N/A

Government Reviewer

Opinion: Disagree

Suggested Answer: Le YER est produit chaque année et accompagne le Projet de Loi, mais il n'a jamais été publié au public. le document est distribué entre les services concernés

YER-7. If the YER is produced, please write the full title of the YER.

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Rapport d'exécution du budget 2016

Source:

Rapport de la SC sur l'exécution du budget 2016

Comment:

Selon le rapport de la SC sur l'exécution du budget 2016, les directions et services du Ministère des finances et des Gouvernorats des îles autonomes et le Commissariat Général au Plan ont transmis chacun en ce qui le concerne, les documents ci-après :

- Le compte administratif des finances de l'Union ;
- Le compte de gestion de l'Union ;
- Le compte administratif des finances de Ngazidja
- Le compte de gestion de l'île autonome de Ngazidja ;
- Le compte de gestion de l'île autonome de Ndzouani ;
- Le compte administratif des finances de Ndzouani ;
- Le compte de gestion de l'île autonome de Mwali ;
- Le compte administratif des finances de Mwali ;
- Les Balances générales du grand livre et les situations des recettes des îles autonomes et de l'Union ;
- PIP par bailleur et par secteur ;

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Le Compte Administratif de l'ordonnateur et le Compte de Gestion du comptable pour l'année sont déposés à la Section des Comptes de la Cour Suprême pendant le mois de mai et font l'objet du Projet de Loi de Règlement 2016 (PLR2016) accompagné d'un rapport de performance (le rapport d'exécution budgétaire)

Researcher Response

Le titre du rapport annuel sur l'exécution du budget est bien le "le rapport d'exécution budgétaire". Le projet de loi de règlement correspond aux états financiers annuels.

IBP Comment

For consistency across countries, we'd use the "Projet de loi de règlement" as Year-End Report. However, given that neither this nor the "Rapport annuel sur l'exécution du budget" mentioned by the researcher are available, the discussion is postponed till next round of the Open Budget Survey, once we can hopefully examine the content of both documents.

YER-8. Is there a "citizens version" of the YER?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

LOFE 2012

Comment:

Peer Reviewer

Opinion: Agree

Comments: Une version citoyenne n'est pas envisagée par les textes en vigueur et ni le ministère des finances ni la section des comptes de la cour suprême n'a pris l'initiative d'élaborer cette version pour plus de transparence.

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 2016

Source:

Loi Organique N° 05-012/AU du 25.06.05 portant sur la Cour Suprême et fixant les missions de la Section des Comptes.

Comment:

La méthodologie OBI exige que, pour être considéré comme accessible au public, un REB doit être mis à la disposition du public au plus tard le 18 mois après la fin de l'exercice auquel il correspond, soit l'année fiscale 2016.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-2. When is the AR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

Answer:

d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:

Comment:

Aucun rapport de la section des comptes sur l'exécution budgétaire n'a été publié après celui portant sur l'exercice 2015. Par conséquent, le rapport sur l'exécution du budget de l'année 2016 n'est pas publié.

Peer Reviewer

Opinion: Agree

Comments: Le rapport n'est effectivement pas publié.

Government Reviewer  
Opinion: Agree

AR-3a. If the AR is published, what is the date of publication of the AR?

*Note that the date of publication is not necessarily the same date that is printed on the document.  
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/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:  
N/A

Comment:  
N/A

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

Source:  
N/A

Comment:

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 leave this question blank.*

Answer:

Source:  
N/A

Comment:  
N/A

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?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:  
d. Not applicable

Source:  
N/A

Comment:  
N/A

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:  
c. Produced for internal purposes/use only

Source:

Section des Comptes de la Cour Suprême

Comment:

Le rapport de la SC sur l'exécution budgétaire 2016 a été transmis à l'évaluateur.

Peer Reviewer

Opinion: Agree

Comments: En effet le rapport est produit mais il reste un document utilisé en interne. Il n'est pas publié.

Government Reviewer

Opinion: Agree

AR-6b. If you selected option "c" or "d" in question AR-6a, 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:

Le rapport de la SC sur l'exécution budgétaire 2016 a été transmis à l'évaluateur.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le rapport peut être accessible à la section des comptes de la Cour suprême mais difficilement.

Government Reviewer

Opinion: Agree

AR-7. If the AR is produced, please write the full title of the AR.

*For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Rapport sur l'exécution des Lois de finances 2016

Source:

Les rapports sur l'exécution budgétaire 2016 ont été transmis l'évaluateur par la Section des comptes de la Cour suprême

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

Lofe 2012

Comment:

La loi de prévoit pas de "version citoyen" du rapport annuel de la section des comptes sur l'exécution budgétaire.

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.

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br](http://www.orcamentofederal.gov.br)). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.*

Answer:

a. Yes

Source:

<http://www.finances.gouv.km/v1>

<http://www.droit-afrique.com/pays/comores/>

Comment:

Il y a un seul site web du gouvernement pour les informations fiscales et budgétaire

Les textes législatifs et les lois (dont les lois de finances) se trouvent sur le site <http://www.droit-afrique.com/comores/>

Al Watwan fournit des informations notamment sur les PLF et les PLR qui soumis à l'Assemblée nationale.

Peer Reviewer

Opinion: Agree

Comments: Le lien "<http://www.finances.gouv.km/v1>" n'est plus opérationnel car le site web du ministère des finances n'est plus en ligne.

Actuellement, seul le site web de la direction des douanes publie des lois de finances et les textes liés à la douane dans le lien

"<http://douane.gov.km/fr/textes-nationaux.php>". Le lien "<http://www.droit-afrique.com/pays/comores/>" est encore opérationnel.

Government Reviewer

Opinion: Agree

Comments: Malgré que ce site du Ministère des Finances ne fonctionnent suite à des problèmes logistiques

GQ-1b. On these websites/portals, can revenue and/or 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.

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

Answer:

d. No, neither expenditure or revenue data can be downloaded as a consolidated file

Source:

Comment:

Aucun site internet ne permettait de télécharger les revenus et les dépenses du gouvernement central et des îles au delà de l'exercice 2015. Pour 2016, seul quelques rapports d'exécution budgétaire des tris premiers trimestres étaient publiés sur le site du ministère des finances (les 3 premiers trimestres pour Mohéli et le 1er trimestre pour Ngazidja).

Peer Reviewer

Opinion: Agree

Comments: Seuls les rapports trimestriels d'exécution budgétaire des 4 entités de l'Union des Comores (Union, Ngazidja, Ndzuwani, et Mwali) sont publiés dans le site web du ministère des finances à la fin de 2016. Ce site web n'est plus opérationnel.

Government Reviewer

Opinion: Agree

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

Answer:

d. No, neither expenditure or revenue data can be downloaded for multiple years in consistent formats

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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.

Answer:

b. No

Source:

[http://www.finances.gouv.km/v1/files/rapports\\_statistiques/](http://www.finances.gouv.km/v1/files/rapports_statistiques/)  
<http://www.droit-afrique.com/pays/comores/>

Comment:

Aucun outil de visualisation n'est disponible après 2015. Les données pour 2016 sont incomplètes. par ailleurs, les données ne peuvent être téléchargées en format csv ou xls. Les rapports sont en format pdf.

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.

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

Answer:

b. No

Source:

<http://www.finances.gouv.km/v1/>  
[http:// web droit-afrique/comores](http://web.droit-afrique.comores)

Comment:

Textes législatifs disponibles sur le site web du ministère des finances  
- Code des Investissements  
- Code Général des Impôts

Textes législatifs disponibles sur le site web droit-afrique/comores

- Constitution de l'Union des Comores du 23 décembre 2001
- Loi du 24 mai 2005 complétant la loi n°1979-04 relative à l'autonomie de gestion administrative et financière de l'Assemblée de l'Union
- Loi du 27 juin 2006 relative à la Commission Nationale des Droits de l'Homme et des Libertés de l'Union des Comores
- Loi n°1981-11 organisant une publication des lois selon une procédure d'urgence
- Loi organique du 3 octobre 2005 relative aux autres attributions de la cour constitutionnelle
- Loi organique n°2004-01 du 30 juin 2004 relative à l'organisation et aux compétences de la Cour Constitutionnelle.

Cependant, la loi la plus importante, à savoir, la Loi sur les Opérations Financières de l'Etat de 2012 n'est publiée sur aucun site web. Elle n'est disponible que sur

<https://drive.google.com/drive/folders/0BxPnyjzCDTIAMDFKT1AtU0VvSXM>

Il a donc été considéré qu'il n'existe aucun site web officiel fournissant des liens vers la LOFE 2012, qui contient des dispositions spécifiques pour la transparence budgétaire.

Peer Reviewer

Opinion: Agree

Comments: Le lien "http://www.finances.gouv.km/v1/" du site web du ministère des finances n'est plus accessible.

Government Reviewer

Opinion: Agree

Comments: En plus de la Constitution, la LOFE de 2012 et la Loi Organique relative à la Cour Suprême lequel il y'a la section des comptes, mais toutes ces lois elles ne sont pas publiées

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.

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

Answer:

b. No

Source:

Comment:

Il n'existe pas de lois supplémentaires régissant: l'accès à l'information; la transparence du gouvernement et la participation des citoyens.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Il vient d'être créée en janvier 2019 l'Agence Nationale pour le Développement du Numérique (ANADEN) par le Décret N°19-014/PR portant création, organisation et fonctionnement de l'Agence Nationale pour le Développement du Numérique.

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)?

*GUIDELINES:*

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

Answer:

d. No, expenditures are not presented by administrative unit.

Source:

Projet de Budget de l'Etat - Exercice 2019.

Comment:

Le projet de budget n'est pas rendu publiquement disponible selon une classification administrative.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, administrative units accounting for all expenditures are presented.

Comments: Les dépenses du Budget de l'Etat sont présentées par Ministère le quel il y'a les administrations qui l'a compose

IBP Comment

We appreciate the comment provided by the Government Reviewer, but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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

**GUIDELINES:**

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

**Answer:**

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

**Source:**

Projet de Budget de l'Etat - Exercice 2019.

**Comment:**

Le projet de budget de l'Etat est préparé depuis 2016 selon une classification fonctionnelle, mais il n'est pas rendu publiquement disponible selon la méthodologie OBI.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by functional classification.

Comments: En assimilant la question et en examinant le document source, la réponse est "a" et le chercheur confirme aussi que le projet de budget est préparé selon une classification fonctionnelle. En effet, le projet de budget n'est pas rendu publique

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by functional classification.

Comments: Il y'a une classification fonctionnelle des dépenses dans la présentation du budget malgré que le budget n'est pas publié

**IBP Comment**

We appreciate the comment provided by the Peer and Government Reviewers, but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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?

**GUIDELINES:**

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/qfs/manual/pdf/ch6ann.pdf>.

Answer:

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

Source:

PLF 2019

Comment:

La classification économique utilisée est compatible avec le MSFP 1986 mais le PLF n'est pas rendu disponible au public selon la méthodologie OBI.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Selon le Diagnostic du Système Statistique National des Comores financé par la Banque mondiale, la nomenclature budgétaire appliquée aux Comores est conforme aux normes internationales (COFOG) depuis la réforme de 2006. Le lien du rapport de diagnostic est le :

<http://www.inseed.km/index.php/l-inseed/historique?download=158:diagnostic-du-ssn-comores-version-finale> Le PLF n'est malheureusement pas rendu public

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: la classification fonctionnelle est compatible avec les normes COFOG et même il y'a une ligne mentionnée. C'est suite à une mission du FMI en 2015 que la présentation a été améliorée

IBP Comment

We appreciate the comment provided by the Peer and Government Reviewers, but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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

*GUIDELINES:*

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

Answer:

b. No, expenditures are not presented by economic classification.

Source:

PLF 2019.

Comment:

Le PLF est systématiquement présenté en recettes et en dépenses pour chacune des entités selon la classification économique, mais il n'est pas rendu disponible au public selon la méthodologie OBI

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by economic classification.

Comments: Le projet de budget de l'exécutif et ses annexes présentent bien les dépenses par classification économique. Toutefois, le PLF n'est pas rendu public.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, expenditures are presented by economic classification.

Comments: Les dépenses sont présentées par classification économique et elle est annexée dans la PLF

IBP Comment

We appreciate the comments provided by the Peer and Government Reviewers about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public – as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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?

*GUIDELINES:*

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

Answer:

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

Source:

PLF 2019

Comment:

La classification économique du projet de budget est conforme au MSFP 1986, mais celui-ci n'est pas rendu disponible au public selon la méthodologie OBI

Peer Reviewer

Opinion: Agree

Comments: La classification économique du PLF 2019 répond aux normes internationales. Malheureusement, il n'est pas rendu public.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the economic classification is compatible with international standards.

Comments: Lors des missions article V du FMI, il n'a jamais été question ou discussion sur la classification économique présentée dans le budget comme ça été le cas de la classification fonctionnelle de 2015.

IBP Comment

We appreciate the comment provided by the Government Reviewer about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public – as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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

*GUIDELINES:*

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all*

expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.

Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.

Answer:

d. No, expenditures are not presented by program.

Source:

PLF 2019

Comment:

Le projet de budget n'est pas présenté par programmes et il n'est pas rendu disponible au public selon la méthodologie OBI

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: La LOFE laquelle est prévue la mise ne place des budgets programmes n'est pas encore effective.

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)?

*GUIDELINES:*

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.*

Answer:

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

Source:

PLF 2019

Comment:

Aux Comores, le projet de budget n'est pas encore élaboré selon une approche pluri-annuelle, et il n'est pas rendu disponible au public selon la méthodologie OBI.

Peer Reviewer

Opinion: Agree

Comments: Selon les lois en vigueur, le projet de budget est élaboré annuellement.

Government Reviewer

Opinion: Agree

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:  
None of the above

Source:  
PLF 2019

Comment:  
Le projet de budget n'est pas rendu disponible au public selon la méthodologie OBI

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?

**GUIDELINES:**

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

*Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.*

*For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).*

Answer:  
d. No, multi-year estimates for programs are not presented.

Source:  
PLF 2019

Comment:  
Le projet de budget n'est pas rendu disponible au public selon la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Comments: Le projet de budget et les autres documents ne prennent pas en compte des estimations pluriannuelles et ne sont pas présentés par programme.

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.*

Answer:

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

Source:

PLF 2019

Comment:

Le projet de budget présente un tableau prévisionnel des recettes pour chacune des entités, mais il n'est pas rendu disponible au public selon la méthodologie OBI.

Peer Reviewer

Opinion: Agree

Comments: Le PLF 2019 présente les différentes taxes incluses dans les recettes du budget tel que les impôts, les amendes, les recettes fiscales, et autres. Les annexes du PLF présentent les montants prévisionnels par taxe ou recette prévue.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Les différentes de sources de recettes fiscales sont présentées uniquement la TVA n'est pas encore appliquée dans le pays. A la place de la TVA, il est appliqué la TCA (la Taxe sur le Chiffre d'Affaire). Une étude est en cours pour le basculement à la TVA.

IBP Comment

We appreciate the comment provided by the Government Reviewer about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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?

**GUIDELINES:**

*Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.*

Answer:

d. No, individual sources of non-tax revenue are not presented.

Source:

PLF 2019

Comment:

Le projet de budget présente également les recettes non fiscales, de même que les dons bi et multi latéraux, mais il n'est pas rendu disponible au public selon la méthodologie OBI.

Peer Reviewer

Opinion: Agree

Comments: le PLF 2019 présente les différentes sources de recettes non fiscales dont les revenus du domaine, les produits financiers et privatisations, les revenus d'entreprises, l'aide budgétaire, les dons et autres.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.

Comments: Tant que l'exhaustivité de l'information comptable et budgétaire fait défaut, mais les recettes non fiscales sont présentés par leurs sources

IBP Comment

We appreciate the comment provided by the Government Reviewer about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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)?

*GUIDELINES:*

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category," that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

Answer:

b. No, multi-year estimates of revenue are not presented by category.

Source:

PLF 2019

Comment:

Le projet de budget présente les estimation de recettes (fiscales et non fiscales) seulement pour l'année N+1, mais le projet de budget n'est pas rendu disponible au public selon la méthodologie OBI.

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)?

*GUIDELINES:*

Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.

To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

PLF 2019

Comment:

Le projet de budget ne présente pas les estimations de ressources pour plusieurs années, et le projet de budget n'est pas rendu disponible au public selon la méthodologie OBI.

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?

**GUIDELINES:**

Question 13 asks about three key estimates related to borrowing and debt that the budget should include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.*

Answer:

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

Source:

La direction Nationale de la dette produit un document établissant des estimations sur l'encours total de la dette en fin d'exercice et sur le paiement des intérêts de la dette. Ce document est transmis à la Direction Générale du Budget, mais il n'est pas mis à la disposition du public.

Comment:

La direction Nationale de la dette prépare un document présentant le paiement des intérêts de la dette l'encours total de la dette à la fin de la période précédente et transmet ces documents à la Direction Générale du Budget, mais ces informations ne sont pas mises à la disposition du public conformément à la méthodologie OBI.

Peer Reviewer

Opinion: Agree

Comments: Le PLF 2019 présente le montant de la charge de dette publique à payer en 2019, ainsi que les montants de la dette publique prévue en 2019 en matière d'intérêts et amortissements, et la dette intérieure.

Government Reviewer

Opinion: Agree

Comments: Des données non exhaustives et des initiatives de la Direction Nationale de la Dette existent, il reste la volonté et l'implication des autorités pour capitaliser ces informations

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Le PLF 2019 n'est pas rendu disponible au public selon la méthodologie de l'enquête.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le PLF 2019 présente le montant de la charge de dette publique à payer en 2019, ainsi que les montants de la dette publique prévue en 2019 en matière d'intérêts et amortissements, et la dette intérieure. Le PLF n'est pas rendu public

Government Reviewer

Opinion: Disagree

Suggested Answer: - Le montant des nouveaux emprunts nets requis au cours de l'exercice budgétaire - Le paiement des intérêts sur la dette en souffrance pour l'exercice budgétaire

IBP Comment

We appreciate the comment provided by the Government Reviewer about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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.)"

*GUIDELINES:*

*Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the*

accumulated debt is affordable.

Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.

Answer:

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

Source:

Le PLF 2019 n'est pas rendu disponible au public selon la méthodologie de l'enquête.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: - Le profil de maturité de la dette manque et la distinction entre dette est intérieure ou extérieure n'est pas souvent. Le défaut demeure sur la dette intérieure

IBP Comment

We appreciate the comment provided by the Government Reviewer about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Le PLF 2019 n'est pas rendu disponible au public selon la méthodologie de l'enquête.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: - Taux d'intérêt sur la dette - Que la dette soit intérieure ou extérieure

IBP Comment

We appreciate the comment provided by the Government Reviewer about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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.)"

**GUIDELINES:**

Question 15 focuses on the macroeconomic forecast that underlies the budget's revenue and expenditure estimates, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive's Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

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

Source:

Le Projet de Budget de l'Etat 2019 contient un Exposé des motifs qui présente les hypothèses macro économiques sur le PIB nominal, l'inflation et la croissance du PIB réel, mais le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Ces informations se trouvent dans "l'Exposé des Motifs" qui fait parti des annexes du PLF et sont inclus dès que le cadrage macroéconomique est établi

IBP Comment

We appreciate the comment provided by the Government Reviewer about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Le Projet de Budget de l'Etat 2019 (Exposé des motifs) n'est pas rendu disponible au public selon la méthodologie de l'enquête.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: - le Niveau nominal du PIB - le Taux d'inflation

IBP Comment

We appreciate the comment provided by the Government Reviewer about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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.)"

*GUIDELINES:*

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.*

Answer:

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

Source:

L'exposé des motifs du PLF 2019 ne présente pas d'analyse de sensibilité. Par ailleurs, il n'est pas rendu disponible selon la méthodologie de l'enquête.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le PLF 2019 et ses annexes ne sont pas rendus public

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

**Answer:**

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

**Source:**

Aucune information disponible au public selon la méthodologie de l'enquête ne présente la manière dont les nouvelles politiques économiques affecteront les dépenses publiques.

**Comment:**

Le ministre des finances a présenté le projet de budget 2019 lors d'un séminaire du gouvernement sur la LF 2019 le 30 octobre 2018, mais il a seulement présenté oralement les principes fondateurs, à savoir l'accent mis sur les infrastructures économiques, la volonté de ramener la masse salariale à un niveau soutenable .

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Au moins il existe la Stratégie de Croissance et du Développement Durable (SCA2D) comme document de politiques publiques, mais le budget n'est pas présenté en respectant ce document

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?

**GUIDELINES:**

*Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.*

*Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.*

*Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.*

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

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

Source:

Aucune information disponible au public selon la méthodologie de l'enquête ne présente la manière dont les nouvelles politiques économiques affecteront les revenus.

Comment:

Le ministre des finances a présenté le projet de budget 2019 lors d'un séminaire du gouvernement sur la LF 2019 le 30 octobre 2018, mais il a seulement présenté oralement les principes fondateurs, à savoir de moins dépendre des financements externes et d'investir sur financement propres et de mettre en oeuvre les réformes nécessaires à l'élargissement de l'assiette fiscale.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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)?

*GUIDELINES:*

*Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.*

Answer:

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

Source:

Le Projet de Budget de l'Etat 2019 n'est pas rendu disponible au public selon la méthodologie de l'enquête.

Comment:

Le Projet de Budget de l'Etat 2019 présente les dépenses de l'année N-1 selon les classifications économique et fonctionnelle.

Peer Reviewer

Opinion: Agree

Comments: En effet, les dépenses de l'année N-1 selon les deux classifications. Malheureusement, le projet du budget de l'Etat 2019 n'est pas rendu public.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Comme le budget N+1, les estimations de dépenses pour le budget N-1 sont présentées par les trois classifications de dépenses. Celle-ci

depuis l'exercice 2016

IBP Comment

We appreciate the comment provided by the Government Reviewer about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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)?

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

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

Source:

Le Projet de Budget de l'Etat 2019 n'est pas rendu disponible au public selon la méthodologie de l'enquête.

Comment:

Le PLF 2019 ne présente pas par ailleurs les dépenses de l'année N-1 selon la classification par programme.

Peer Reviewer

Opinion: Agree

Comments: Les données des dépenses de l'année N-1 ne sont pas présentées par programme dans le projet de budget.

Government Reviewer

Opinion: Agree

Comments: Le budget n'est pas encore présenté en programme

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?

**GUIDELINES:**

*Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.*

*Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.*

Answer:

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

Source:

Le Projet de Budget de l'Etat 2019 n'est pas rendu disponible au public selon la méthodologie de l'enquête.

Comment:

Les dépenses de l'année N-1 selon les classifications économique et fonctionnelle ont été actualisées, mais n'ont pas été rendues disponibles.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Les 03 Lois susceptibles d'être examinées en N par l'Assemblée sont le PLF2019, le PLFR2018 et le PLR2017. C'est uniquement le PLFR2018 qui peut être actualisé par rapport aux niveaux adoptés à l'origine

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)?

*GUIDELINES:*

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

Answer:

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

Source:

Le Projet de Budget de l'Etat 2019 n'est pas rendu disponible au public selon la méthodologie de l'enquête.

Comment:

Les dépenses du budget de l'exercice N-2 ne sont pas indiquées dans le PLF, mais selon le cadre juridique, le PLF doit être transmis à l'AN accompagné du rapport de la Section des Comptes sur l'exécution du budget de l'année N-2.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

None of the above

Source:

Le Projet de Budget de l'Etat 2019 n'est pas rendu disponible au public selon la méthodologie de l'enquête.

Comment:

Aucune dépense antérieure à l'année précédente n'est présentée dans le PLF. Le rapport de la Section des Comptes sur l'exécution du budget de l'année N-2, qui doit normalement accompagner le PLF, analyse l'exécution du budget selon la classification économique.

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)?

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

**Answer:**

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

**Source:**

Le Projet de Budget de l'Etat 2019 n'est pas rendu disponible au public selon la méthodologie de l'enquête.

**Comment:**

Par ailleurs, aucune dépense par programme n'est présenté pour l'année N-2

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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?

**GUIDELINES:**

*Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

**Answer:**

d. No actual data for all expenditures are presented in the budget or supporting budget documentation.

**Source:**

Projet de Budget de l'Etat 2019 n'est pas disponible au public selon la méthodologie de l'enquête.

**Comment:**

La documentation budgétaire du PLF 2019 transmise à l'AN ne contenait pas d'information sur les dépenses effectives Le rapport sur l'exécution de la LDF 2017 aurait dû accompagner le projet de loi de finances 2019, mais il n'a pas été présenté à l'AN

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)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

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

**Source:**

Le PLF n'est pas disponible au public selon la méthodologie de l'enquête

**Comment:**

La situation des recettes par catégories de l'année 2018 est produite, mais elle n'est pas rendue disponible.

Peer Reviewer  
Opinion: Agree

Comments: Le PLF 2019 présente les recettes par catégorie à l'année N-1 (2018). Néanmoins, le PLF 2019 n'est pas rendu public.

Government Reviewer  
Opinion: Agree

Comments: Uniquement les revenus pour BY-1 sont présentés par catégorie de recettes fiscales, non fiscales, exceptionnelles et extérieures

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)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

d. No, individual sources of revenue are not presented for BY-1.

**Source:**

Le PLF n'est pas disponible au public selon la méthodologie de l'enquête

**Comment:**

Les recettes ne sont pas non plus produites à un niveau très détaillé.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer:

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

IBP Comment

We appreciate the comment provided by the Government Reviewer about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public – as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

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

Source:

Le PLF n'est pas disponible au public selon la méthodologie de l'enquête

Comment:

L'exécution des recettes est suivie, mais les résultats ne sont pas publiés.

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)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Source:

Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comment:

Les recettes réalisées pour l'AB-2 sont disponibles dans les rapports d'exécution de la SC/CS mais ces rapports ne sont pas publiés.

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)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

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

Source:

Le projet de Budget de l'Etat 2019 n'est pas rendu disponible au public selon la méthodologie de l'enquête. Par conséquent, les documents accompagnant le PLF, comme le rapport de la SC/CS sur l'exécution du budget de l'année N-2 ne sont pas non plus rendu disponibles.

Comment:

Les sources de revenu détaillées sont présentées dans les rapports sur l'exécution du budget de la SC/CS, mais la part des recettes non détaillées représente 18% des recettes. Par ailleurs, ces rapports ne sont pas publiés.

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?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

d. No actual data for all revenues are presented in the budget or supporting budget documentation.

Source:

Le projet de Budget de l'Etat 2019 n'est pas disponible au public selon la méthodologie de l'enquête.

Comment:

Même les PLF des années précédentes ne sont plus accessibles, car le site web du ministère des finances <http://finances.gouv.km> n'est pas accessible.

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 preceding 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.)"

*GUIDELINES:*

Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether “core” information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).

The “core” information includes:

- total debt outstanding at the end of BY-1;
- 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.

This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.

In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer “d” applies if no information is presented on government borrowing and debt for BY-1.

Answer:

d. No, information related to government debt is not presented.

Source:

Le PLF n'est pas disponible au public selon la méthodologie de l'enquête.

Comment:

Certaines informations sont produites et transmises à la DGB comme l'encours total de la dette et le montant net des emprunts à la fin de l'exercice précédent, de même que les taux d'intérêt de la dette et le paiement des intérêts de la dette, mais elles ne sont pas publiées conformément à la méthodologie de l'enquête.

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?

**GUIDELINES:**

Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an “a” answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.

Answer:

d. No actual data for government debt are presented in the budget or supporting budget documentation.

Source:

Le PLF 2019 n'est pas disponible au public selon la méthodologie de l'enquête. Les données sur la dette ne sont donc pas rendues disponibles.

Comment:

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.)"

*GUIDELINES:*

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- *a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and*
- *estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)*

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.*

Answer:

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

Source:

Le PLF n'est pas disponible au public selon la méthodologie de l'enquête. Par ailleurs le PLF ne présente pas les financements extra budgétaires.

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: Le PLF 2019 et ses annexes ne sont pas rendus public.

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?

**GUIDELINES:**

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.*

*The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>). For the purpose of answering this question, please consider only the central government level.*

*In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.*

**Answer:**

b. No, central government finances are not presented on a consolidated basis.

**Source:**

Le PLF n'est pas disponible au public selon la méthodologie de l'enquête. Par ailleurs, il ne présente que les données budgétaires consolidées pour chacune des entités.

**Comment:**

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

**Answer:**

d. No, estimates of intergovernmental transfers are not presented.

**Source:**

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête.

**Comment:**

Suite à la loi sur la décentralisation du 21 juillet 2011, les transferts aux mairies sont indiquées dans les PLF, mais ils ne sont pas publiés.

Peer Reviewer

Opinion: Agree

Comments: Les transferts sont bien précisés dans le PLF et ses annexes. Mais le PLF 2019 n'est pas rendu public.

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?

**GUIDELINES:**

*Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) – and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.*

*For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,*

- *Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).*
- *The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf)).*
- *South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.*

Answer:

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

Source:

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête. Par ailleurs, une présentation alternative des dépenses (genre, âge, revenu, etc.) n'est pas produites, mises à part les dépenses par entités.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les données alternatives (genre, âge, revenu, etc.) ne sont pas présentées et le PLF n'est pas rendu public

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

Le PLF ne présente pas le budget selon les catégories mentionnées.

Comment:

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?

*GUIDELINES:*

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

Answer:

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

Source:

Le PLF 2019 n'est pas disponible au public selon la méthodologie de l'enquête.

Comment:

Le PLF présente néanmoins les transferts et les subventions accordées par l'Etat aux sociétés et aux établissements publics.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Ce n'est pas l'ensemble de toutes les Sociétés publiques, mais plutôt des sociétés ayant des difficultés financières

IBP Comment

We appreciate the comment provided by the Government Reviewer about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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.)

**GUIDELINES:**

Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:

- A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);
- The identification of intended beneficiaries of the quasi-fiscal activity.

The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

La proposition de budget ne présente aucune information sur les activités quasi fiscales du gouvernement.

Comment:

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 for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

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

Source:

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête.

Comment:

Certaines informations sur les actifs financiers sont néanmoins produites comme les gains de changes et les autres produits financiers.

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 for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.

Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête. Par ailleurs il ne présente pas d'informations sur les actifs non financiers.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les actifs non financiers ne sont pas présentés dans le PLF 2019. Le PLF 2019 n'est pas rendu public.

Government Reviewer

Opinion: Agree

Comments: Les actifs financiers et non financiers sont présentés dans la balance courante de la Banque Centrale des Comores (BCC)

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

**GUIDELINES:**

Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.

If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.

Answer:

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

Source:

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête. Par ailleurs il ne présente pas les estimations sur les arriérés de recettes au titre du dernier exercice.

Comment:

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, for at least the budget year?

(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.)

**GUIDELINES:**

Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:

- a statement of purpose or policy rationale for each contingent liability;
- the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and
- the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).

Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.

In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

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

Source:

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête. Par ailleurs, il ne présente pas les montants des engagements pris par l'Etat (cautions, garanties, etc.)

Comment:

Peer Reviewer

Opinion: Agree

Comments: Les informations demandées ne sont pas présentées dans le PLF 2019. Le PLF 2019 n'est pas rendu public.

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.)

GUIDELINES:

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête. Par ailleurs il ne donne pas d'éléments sur les engagements futurs du gouvernement et leur soutenabilité sur le long terme.

Comment:

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, for at least the budget year?

**GUIDELINES:**

*Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.*

Answer:

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

Source:

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête.

Comment:

La base DAD-Comores financée par le PNUD et l'UE en 2011 est toujours fonctionnelle, mais elle ne semble que partiellement mis à jour par les bailleurs depuis 2013. Les informations ne semblent plus être utilisées pour l'élaboration du budget.

Peer Reviewer

Opinion: Agree

Comments: Le PLF 2019 et ses annexes ne présentent pas des détails

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Dans le budget, il est présenté quelques estimations de certaines sources en matière de financement du solde global. C'est pour pouvoir identifier le financement à rechercher

IBP Comment

We appreciate the comment provided by the Government Reviewer about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

*Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.*

*Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.*

Answer:

d. No, information related to tax expenditures is not presented.

Source:

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête.

Comment:

L'exposé des motifs du projet de budget ne présente pas d'informations sur les dépenses fiscales pour au l'exercice budgétaire en cours.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements or some tax expenditures.

Comments: L'information de la dépense fiscale est présentée depuis le budget rectificatif 2018 et continue avec 2019

IBP Comment

We appreciate the comment provided by the Government Reviewer about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

**Answer:**

d. No, estimates of earmarked revenues are not presented.

**Source:**

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête.

**Comment:**

Outre le budget général, le PLF présente également les montants des comptes spéciaux, mais l'exposé des motifs ne fait pas de référence à leur exécution.

**Peer Reviewer**

Opinion: Agree

Comments: Des estimations des recettes affectées sont présentées dans le PLF 2019. Le PLF 2019 n'est pas rendu public.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.

Comments: Il s'agit plus particulièrement de la Taxe Intérieur des Produits Pétroliers (TIPP) dont une partie est affectée pour l'entretien des routes, c'est le Fonds d'Entretien des Routes (FER), une partie qui sert à la consommation des administrations publiques et une partie qui sert de pension alimentaire de l'armée. Il y'a aussi une taxe dénommée Redevance Administrative Unique (RAU) qui est affecté à l'entretien du parc informatique de la Douane et l'autre partie à des primes et indemnités

**IBP Comment**

We appreciate the comment provided by the Government Reviewer about the content of the Projet de loi de finances (EBP), but according to the OBS methodology all questions related to the Executive's Budget Proposal will receive a "d" answer (or "b" where applicable), because this document is not available to the public -- as agreed by both Peer and Government reviewers in Section 1 of this questionnaire.

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?

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

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

Source:

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête.

Comment:

L'exposé des motifs présente néanmoins quelques informations sur la manière dont le budget proposé est lié aux objectifs politiques du gouvernement pour le budget.

Peer Reviewer

Opinion: Agree

Comments: L'exposé des motifs (annexe du PLF) présente les orientations politiques qui conditionnent l'élaboration du PLF.

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)?

**GUIDELINES:**

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

Answer:

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

Source:

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête.

Comment:

Le PLF 2019 ne présente pas un budget pluri-annuel.

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?

**GUIDELINES:**

*Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in*

Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

*Inputs* - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

*Outputs* - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

*Outcomes* - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête.

Comment:

L'exposé des motifs ne présente pas de données non financières sur les intrants à acquérir pour au moins l'exercice budgétaire à venir.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: il a fallu avoir plus de précisions sur les intrants

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?

**GUIDELINES:**

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

d. No, nonfinancial data on results are not presented.

Source:

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête.

Comment:

L'exposé des motifs ne présente pas de données non financières sur les résultats pour au moins l'exercice budgétaire.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Plus de précision sur ces données

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

**GUIDELINES:**

*Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results shown in the budget, and that were identified for purposes of Question 50.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.*

**Answer:**

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

**Source:**

Le PLF 2019 n'est pas rendu disponible selon la méthodologie de l'enquête.

**Comment:**

Le PLF 2019 n'est pas axé sur la performance.

Peer Reviewer  
Opinion: Agree

Comments: Le PLF 2019 et ses annexes ne présentent pas des objectifs de performances spécifiques. Seules la vision et les orientations politiques ainsi que la stratégie de développement sont brièvement annoncées.

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?

**GUIDELINES:**

*Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such as the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.*

*The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.*

*For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using*

program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

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

Source:

PLF 2019

Comment:

Le PLF 2019 n'est pas rendu disponible au public, mais il ne présente pas d'estimations sur les budget pro-pauvres

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Lors de la dernière mission du FMI du mois de juin dernier, il a été question de présenter les impacts du cyclone Kenneth qui a ravagé le pays en mai dernier dans le budget

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)?

*GUIDELINES:*

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set 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. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

Answer:

d. No, a timetable is not issued to the public.

Source:

Le calendrier budgétaire pour l'élaboration du budget 2019 n'a pas été rendu disponible au public.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Le calendrier sur le processus budgétaire n'est pas rendu public.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a detailed timetable is released to the public.

Comments: Cette horaire détaillée est accompagnée avec la lettre de cadrage est communiqué aux ministères sectoriels pour se préparer aux conférences budgétaires

IBP Comment

The comment provided by the Government Reviewer indicates that the Lettre de cadrage is only shared with sector ministries (i.e., internally), and a timetable is therefore not publicly available according to the OBS methodology. The response remains unchanged.

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.)

*GUIDELINES:*

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- *nominal GDP level;*
- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

*To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.*

Answer:

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

Source:

L'exposé des motifs du PLF 2019 n'est pas rendu disponible au public selon la méthodologie de l'enquête

Comment:

Ce rapport est néanmoins produit en interne. Il est élaboré sur la base d'un certain nombre d'indicateurs dont le PIB nominal, le taux d'inflation, la croissance du PIB réel (en concertation avec le FMI), ...

Par ailleurs, un séminaire gouvernemental s'est tenu à Beit-Salam mardi le 30 octobre 2018 pour présenter le projet de loi de finances 2019.

Peer Reviewer

Opinion: Agree

Comments: L'exposé des motifs présente les prévisions macroéconomiques. Mais il n'est pas rendu public.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Les prévisions macroéconomiques ont servi à l'élaboration du cadrage macrobudgétaire et sont présentés parmi elles dans l'exposée des motifs du PLF

IBP Comment

The Government Reviewer indicates that information is presented in the "Exposé des motifs" that supports the Executive's Budget Proposal (PLF).

This question is however asking whether information is included in the Pre-Budget Statement that is, as agreed in Section 1 of this questionnaire, not publicly available. The response remains unchanged.

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.)

*GUIDELINES:*

*Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.

Answer:

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

Source:

La présentation du PLF 2019 au cours du séminaire gouvernemental a évoqué les motifs des priorités du gouvernement pour les dépenses publiques.

Comment:

La présentation du PLF 2019 au cours du séminaire gouvernemental a évoqué les motifs des priorités du gouvernement pour les dépenses publiques.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: les informations sont présentées dans l'exposé des motifs qui fait des documents budgétaires présentées au parlement

IBP Comment

The Government Reviewer indicates that information is presented in the "Exposé des motifs" that supports the Executive's Budget Proposal (PLF).

This question is however asking whether information is included in the Pre-Budget Statement that is, as agreed in Section 1 of this questionnaire, not publicly available. The response remains unchanged ("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.)

**GUIDELINES:**

Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:

- a discussion of revenue policies and priorities; and
- an estimate of total revenue.

Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.

To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.

Answer:

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

Source:

La présentation du PLF 2019 ne donnait pas d'informations sur les politiques et les priorités du gouvernement en matière de recettes guidant l'établissement des estimations détaillées.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the core information is presented for the government's revenue policies and priorities.

Comments: C'est parfois dans la Loi qu'on introduit des articles qui modifient et/ou créent des nouvelles tarifs sur les recettes qui se trouvent soit dans le Code Général des Impôts (CGI), soit dans le Code de la Douane.

IBP Comment

IBP and the Researcher acknowledge and appreciate the Government's comment. This question, however, is asking whether information is included in the Pre-Budget Statement, and not in other budgetary documents. The response remains unchanged.

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?

*GUIDELINES:*

*Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:*

- the amount of net new borrowing needed in the upcoming budget year;*
- the central government's total debt burden at the end of the upcoming budget year; and*
- the interest payments on the outstanding debt for the upcoming budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

Answer:

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

Source:

Le document indiquant l'exposé des motifs n'est pas disponible au public selon la méthodologie de l'enquête.

Comment:

Un document annexe au PLF 2019 présente les échéances du remboursement de la dette mais il n'est produit que pour usage interne et présente seulement les intérêts de la dette au titre des éléments requis par la méthodologie de l'enquête.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer:

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

Comments: Le montant des nouveaux emprunts nets nécessaires au cours du prochain exercice budgétaire; · Le fardeau total de la dette du gouvernement central à la fin du prochain exercice budgétaire avec un manque des données de la dette intérieurs ou par défaut le stock de la dette intérieure n'est pas actualisée et les éléments se concentrent beaucoup sur la dette extérieure. · Les paiements d'intérêts sur l'encours de la dette pour le prochain exercice budgétaire et surtout la dette extérieure.

IBP Comment

This question asks whether information is included in the Pre-Budget Statement that is, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire, not publicly available. The response remains unchanged.

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

*GUIDELINES:*

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

Le PLF 2019 n'est pas disponible selon la méthodologie de l'enquête.

Comment:

Par ailleurs, il ne présente pas de budget pluri-annuel.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*GUIDELINES:*

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of the three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications.*

Answer:

d. No, the Enacted Budget does not present expenditure estimates by any expenditure classification.

Source:

Le seul site en ligne actuellement fonctionnel est celui du gouvernement <https://www.gouvernement.km/> sur lequel les LDF ne sont pas disponibles.

Les autres sites officiels du gouvernement sont inaccessibles.  
<http://www.beit-salam.km/> Site en cours de mise à jour  
<http://www.jocomores.gouv.km/> server IP address could not be found.

L'Ordonnance n°2019-001/PR du 2 janvier 2019 portant loi de Finances 2019 peut être trouvée sur <https://www.droit-afrique.com/uploads/Comores-LF-20191.pdf>, mais il ne s'agit pas d'un site officiel du gouvernement. Par ailleurs, la LDF a été publiée après le 31 décembre. Si l'on considère le budget 2018, la Loi n°17-017/AU du 25 décembre 2017 portant loi des Finances 2018 a été publiée avant le 31 décembre et elle est disponible sur [www.droit-afrique.com/uploads/Comores-LF-2018.pdf](http://www.droit-afrique.com/uploads/Comores-LF-2018.pdf), mais il ne s'agit pas d'un site officiel du gouvernement.

Comment:

Aucune Loi de finances n'est donc actuellement disponible sur un site officiel du gouvernement.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Et surtout si on distingue bien la présentation des estimations des dépenses et la publication du budget

IBP Comment

We appreciate the Government's comment about the content of the Loi de Finances (i.e., the Enacted Budget). However, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire, this document is \*not\* publicly available. The response remains therefore unchanged.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

Answer:

None of the above

Source:

Aucune Loi de finances n'est actuellement disponible sur un site officiel du gouvernement.

Comment:

A noter que le budget voté comprend les classifications suivantes:

- classification Administrative
- classification Economique
- classification Fonctionnelle

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: Les classifications de dépenses incluses dans le budget promulgué sont : la Classification administrative la Classification économique la Classification fonctionnelle

IBP Comment

We appreciate the Government's comment about the content of the Loi de Finances (i.e., the Enacted Budget). However, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire, this document is \*not\* publicly available. The response remains therefore unchanged.

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

**GUIDELINES:**

Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to

mean any level of detail below an administrative unit, such as a ministry or department.

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.*

Answer:

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

Source:

Aucune Loi de finances n'est actuellement disponible sur un site officiel du gouvernement.

Comment:

A noter que le budget 2019 de l'Union des Comores n'est pas encore en mode programme. Seuls les programmes/projets financés par les bailleurs de fonds sont individualisés. Ce montant représente 39 milliards de KMF sur un total de dépenses de 100,2 milliards de KMF, soit 38,9% des dépenses.

Peer Reviewer

Opinion: Agree

Comments: Le budget de 2019 n'est pas rendu public.

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Enacted Budget must present revenue estimates classified by category.*

Answer:

b. No, the Enacted Budget does not present revenue estimates by category.

Source:

Aucune Loi de finances n'est actuellement publiée sur un site officiel du gouvernement.

Comment:

A noter que la LDF 2019 présente les recettes par catégories: les recettes fiscales (impôts sur le revenu, impôts sur les bénéfices, impôts sur les biens et services, impôts sur le commerce international, droits d'accise) et les recettes non fiscales.

Peer Reviewer

Opinion: Agree

Comments: La loi de finance 2019 n'est pas rendu public.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Enacted Budget presents revenue estimates by category.

Comments: Les estimations de revenus sont présentées par catégories de recettes fiscales, recettes non fiscales, recettes extraordinaires et recettes extérieures

IBP Comment

We appreciate the Government's comment about the content of the Loi de Finances (i.e., the Enacted Budget). However, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire, this document is \*not\* publicly available. The response remains therefore unchanged.

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

**GUIDELINES:**

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.*

Answer:

d. No, the Enacted Budget does not present individual sources of revenue.

Source:

Aucune Loi de finances n'est actuellement disponible sur un site officiel du gouvernement.

Comment:

A noter que les recettes non fiscales, qui représentent un montant de 15,3 milliards de KMF, soit 15% des dépenses totales ne sont pas suffisamment détaillées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.

Comments: La nomenclature des recettes est progressivement actualisé pour diminuer les mauvaises présentations

IBP Comment

We appreciate the Government's comment about the content of the Loi de Finances (i.e., the Enacted Budget). However, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire, this document is \*not\* publicly available. The response remains therefore unchanged.

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?

**GUIDELINES:**

*Question 63 asks about three key estimates related to 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;*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those*

three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.

Answer:

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

Source:

Aucune Loi de finances n'est actuellement disponible sur un site officiel du gouvernement.

Comment:

A noter que la LDF 2019 présente le montant de l'amortissement de la dette pour l'année N+1 (3 164 millions de KMF) et celui des intérêts (650 millions de KMF), mais n'indique pas le montant total de la dette ni celui des nouveaux emprunts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

IBP Comment

We appreciate the Government's comment about the content of the Loi de Finances (i.e., the Enacted Budget). However, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire, this document is \*not\* publicly available. The response remains therefore unchanged.

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.)

*GUIDELINES:*

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components 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.*

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

Answer:

d. The Citizens Budget is not published.

Source:

LDF 2019

Comment:

Le budget citoyen n'est pas produit.

Peer Reviewer

Opinion: Agree

Comments: Il n'existe pas de version citoyenne du budget 2019.

Government Reviewer

Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

**GUIDELINES:**

*Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.*

*To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.*

**Answer:**

d. A Citizens Budget is not published.

**Source:**

LDF 2019

**Comment:**

Le budget citoyen n'est pas produit.

**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?

**GUIDELINES:**

*Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.*

*To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.*

*Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.*

**Answer:**

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

**Source:**

LDF 2019

**Comment:**

L'exécutif n'a pas mis en place de mécanisme permettant d'identifier les besoins du public en matière d'information budgétaire.

Peer Reviewer

Opinion: Agree

Comments: L'exécutif n'a pas initié la réflexion et la mise en place de ce genre de mécanisme.

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.*

*To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.*

Answer:

d. No citizens version of budget documents is published.

Source:

LDF 2019

Comment:

Le budget citoyen n'est pas publié puisque non produit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.*

*Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.*

Answer:

d. No, the In-Year Reports do not present actual expenditures by any expenditure classification.

Source:

Aucun rapport en cours d'année de l'exercice 2018 n'a été publié selon la méthodologie de l'enquête.

Comment:

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Les rapports présentent les dépenses de façon globale sans tenir compte de leur classification

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:  
None of the above

Source:  
Aucun rapport en cours d'année de l'exercice 2018 n'a été publié selon la méthodologie de l'enquête

Comment:  
Les rapports trimestriels sur l'exécution du budget présentent l'exécution des dépenses selon la classification économique pour chacune des entités.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Il y'a une présentation par distinction de la nature des dépenses et non la classification

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

**GUIDELINES:**

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.*

Answer:  
d. No, the In-Year Reports do not present actual expenditures by program.

Source:  
Aucun rapport en cours d'année de l'exercice 2018 n'a été publié selon la méthodologie de l'enquête.

Comment:  
Le budget programme devait être mis en place à partir de l'exercice 2018, mais cela n'a pas été fait. Les dépenses programmes et projets sur financement extérieur peuvent être produites.

Peer Reviewer  
Opinion: Agree

Comments: Le budget programme n'est pas encore exécuté aux Comores. Il est prévu pour les prochaines années.

Government Reviewer

Opinion: Agree

Comments: Le budget par programme n'est pas encore en action

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?

**GUIDELINES:**

*Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for expenditures presented in the In-Year Reports*

Answer:

b. No, comparisons are not made for expenditures presented in the In-Year Reports.

Source:

Aucun rapport en cours d'année de l'exercice 2018 n'a été publié selon la méthodologie de l'enquête.

Comment:

Les dépenses effectives (ordonnancées et payées) sont comparées aux montants votés dans les LDF initiale et révisée.

Peer Reviewer

Opinion: Agree

Comments: Les rapports en cours d'année présentent généralement des comparaisons entre les dépenses effectives et les prévisions. Néanmoins, ces rapports ne sont pas rendus public

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Comments: Dans les rapports annuels il est parfois effectué les deux comparaisons, la comparaison des dépenses réelles à ce jour avec les niveaux adoptés ou les dépenses réelles pour la même période de l'année précédente.

IBP Comment

We appreciate the Government's comment about the content of the In-Year Reports. However, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire, these documents are \*not\* publicly available according to the OBS methodology. The response remains therefore unchanged.

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

**GUIDELINES:**

*Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," In-Year Reports must present revenue estimates classified by category.*

Answer:

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

Source:

Aucun rapport en cours d'année de l'exercice 2018 n'a été publié selon la méthodologie de l'enquête.

Comment:

Les rapports trimestriels d'exécution budgétaires trimestriels présentent en principe l'exécution des principales recettes fiscales et celle des recettes

non fiscales.

Peer Reviewer

Opinion: Agree

Comments: Le rapport en cours d'année n'est pas rendu public.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Les catégories des revenus réels (fiscal et non fiscal) sont présentées dans les rapports

IBP Comment

We appreciate the Government's comment about the content of the In-Year Reports. However, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire, these documents are \*not\* publicly available according to the OBS methodology. The response remains therefore unchanged.

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

*GUIDELINES:*

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

Answer:

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

Source:

Aucun rapport en cours d'année de l'exercice 2018 n'a été publié selon la méthodologie de l'enquête.

Comment:

Les sources de revenus intérieurs et les dons sont présentées, mais pas les emprunts extérieurs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Les rapports tiennent compte des réalisations par sources de revenus.

IBP Comment

We appreciate the Government's comment about the content of the In-Year Reports. However, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire, these documents are \*not\* publicly available according to the OBS methodology. The response remains therefore unchanged.

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?

*GUIDELINES:*

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.

To answer "a," comparisons must be made for revenues presented in the In-Year Reports.

Answer:

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

Source:

Aucun rapport en cours d'année de l'exercice 2018 n'a été publié selon la méthodologie de l'enquête.

Comment:

Les revenus effectifs sont comparés aux montants prévus dans les LDF initiale et révisée.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: les rapports périodiques comparent les revenus réels à ce jour avec les niveaux adoptés ou les revenus réels pour la même période de l'année précédente.

IBP Comment

We appreciate the Government's comment about the content of the In-Year Reports. However, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire, these documents are \*not\* publicly available according to the OBS methodology. The response remains therefore unchanged.

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?

**GUIDELINES:**

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

Answer:

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

Source:

Aucun rapport en cours d'année de l'exercice 2018 n'a été publié selon la méthodologie de l'enquête.

Comment:

Les rapports d'exécution budgétaires présentent le remboursement du principal et des intérêts de la dette, mais pas le montant total de la dette ni celui des nouveaux emprunts.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: C'est par défaut d'une information non exhaustive de la part du Trésor que la présentation ne se fait pas.

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.)

**GUIDELINES:**

*Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

Answer:

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

Source:

Aucun rapport en cours d'année de l'exercice 2018 n'a été publié selon la méthodologie de l'enquête.

Comment:

L'information liée à la composition de l'encours total de la dette réelle n'est pas présentée dans les rapports trimestriels.

Peer Reviewer

Opinion: Agree

Comments: En effet, cette information n'apparaît pas dans les rapports trimestriels d'exécution budgétaire.

Government Reviewer

Opinion: Agree

Comments: Manque d'information des services concernés et le plus souvent le Trésor public.

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

**GUIDELINES:**

Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.

Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.

To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.

Answer:

d. No, the estimates for macroeconomic forecast have not been updated.

Source:

La Revue de milieu d'année sur l'exécution du budget n'est pas produite.

Comment:

Les estimations macroéconomiques ne sont pas mises à jour.

Peer Reviewer

Opinion: Agree

Comments: La Revue de milieu d'année n'est pas rendue publique.

Government Reviewer

Opinion: Agree

Comments: Un travail qui en se fait pas et en cas d'un rectificatif, on met pas à jour les prévisions macrobudgétaires.

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

**GUIDELINES:**

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

Answer:

d. No, expenditure estimates have not been updated.

Source:

La Revue de milieu d'année sur l'exécution du budget n'est pas produite.

Comment:

Les montants des dépenses sont révisés dans le projet de Loi de finance rectificatif.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Sauf si on prépare un budget rectificatif pour la période

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

**Answer:**

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

**Source:**

La Revue de milieu d'année sur l'exécution du budget n'est pas produite.

**Comment:**

Le PLF rectificatif présente les estimations budgétaires selon les mêmes classifications que la LDFI (administrative, économique et fonctionnelle).

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Il n'y a pas de revue à mi-parcours du budget. Mais il y'a un éventuel PLFR qui est présenté selon les trois classifications et un rapport semestriel qui présente une exécution globale.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

**Answer:**

None of the above

**Source:**

La Revue de milieu d'année sur l'exécution du budget n'est pas produite.

**Comment:**

Le PLF rectificatif présente les estimations budgétaires selon les mêmes classifications que la LDFI (administrative, économique et fonctionnelle).

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: S'il s'agit d'un budget rectificatif, se sont les trois classifications qui se présentent mais si rapport semestriel la présentation est globale

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

**GUIDELINES:**

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable détaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

La Revue de milieu d'année sur l'exécution du budget n'est pas produite.

Comment:

Le PLF rectificatif ne présente pas les dépenses par programme, mais les dépenses actualisées des projets/programmes sur financement extérieur peuvent être obtenues.

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?

**GUIDELINES:**

Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.

Answer:

d. No, revenue estimates have not been updated.

Source:

La Revue de milieu d'année sur l'exécution du budget n'est pas produite.

Comment:

Les estimations des revenus sont actualisées dans le PLF rectificatif.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Ces estimations sont faites en cas d'un PLFR

IBP Comment

We appreciate the Government's comment about the content of the Supplementary budget. However, this question asks whether information is

included in the Mid-Year Review that is not produced, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire. The response remains unchanged.

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

**Answer:**

b. No, the Mid-Year Review does not present revenue estimates by category.

**Source:**

Le Revue de milieu d'année sur l'exécution du budget n'est pas produite.

**Comment:**

Le PLF rectificatif présente les estimations de revenu par catégories (mis à par les emprunts et le détail des recettes non fiscales).

**Peer Reviewer**

Opinion: Agree

Comments: Le rapport semestriel n'est pas rendu public.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Comments: En cas d'un PLFR

**IBP Comment**

We appreciate the Government's comment about the content of the Supplementary budget. However, this question asks whether information is included in the Mid-Year Review that is not produced, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire. The response remains unchanged.

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

**GUIDELINES:**

*Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.*

*To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.*

**Answer:**

d. No, the Mid-Year Review does not present individual sources of revenue.

**Source:**

La Revue de milieu d'année sur l'exécution du budget n'est pas produite.

**Comment:**

Les sources de revenu sur financement intérieur sont individualisées dans le PLF rectificatif. Le détail des financements sur don peut être obtenu.

**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Comments: C'est pour un PLFR

IBP Comment

We appreciate the Government's comment about the content of the Supplementary budget. However, this question asks whether information is included in the Mid-Year Review that is not produced, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire. The response remains unchanged.

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?

*GUIDELINES:*

*Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *The amount of net new borrowing required during the budget year;*
- *The central government's total debt burden at the end of the budget year; and*
- *The interest payments on the outstanding debt for the budget year.*

*Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.*

Answer:

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

Source:

La Revue de milieu d'année sur l'exécution du budget n'est pas produite.

Comment:

Le PLF rectificatif présente seulement le montant du remboursement du principal et des intérêts de la dette.

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?

**GUIDELINES:**

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

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

Source:

Le rapport annuel sur l'exécution du budget n'est pas produit.

Comment:

Le dernier rapport trimestriel présente les dépenses effectives ainsi que les montants initiaux dans les LDFi et révisée.

Peer Reviewer

Opinion: Agree

Comments: Le rapport annuel sur l'exécution du budget n'est pas rendu public.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Le rapport est le plus souvent fait mais uniquement il n'est pas publié

IBP Comment

We acknowledge the Government's comment about the content of the Year-End Report. However, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire, and confirmed by the Government's comment to this question, the Year-End Report is not published. The response remains, therefore, unchanged.

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

**GUIDELINES:**

Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.

Answer:

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

Source:

Le rapport annuel sur l'exécution du budget n'est pas produit.

Comment:

Le quatrième rapport trimestriel présente les dépenses pour chaque entité selon la classification économique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport de fin présente les dépenses de façon globale et par grande nature

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

None of the above

Source:

Le rapport annuel sur l'exécution du budget n'est pas produit.

Comment:

Le quatrième rapport trimestriel présente les dépenses pour chaque entité selon la classification économique.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable détaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

Answer:

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

Source:

Le rapport annuel sur l'exécution du budget n'est pas produit.

Comment:

Les dépenses programmes et projets sur financement extérieur peuvent être produites.

Peer Reviewer

Opinion: Agree

Comments: Le rapport annuel du budget ne présente pas généralement les dépenses par programme. Ce rapport n'est pas rendu public.

Government Reviewer

Opinion: Agree

Comments: Le rapport de fin d'année est produit mais pas par programme

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?

**GUIDELINES:**

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

Answer:

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

Source:

Le rapport annuel sur l'exécution du budget n'est pas produit.

Comment:

Les sources de revenus intérieurs et les dons sont présentées dans le rapport du quatrième trimestre, ainsi que les montants prévus dans les LDFI et révisée, mais pas les emprunts extérieurs.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: Le rapport de fin d'année est produit de cette manière et il reste la publication

IBP Comment

We acknowledge the Government's comment about the content of the Year-End Report. However, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire, and confirmed by the Government's comment to this question, the Year-End Report is not published. The response remains, therefore, unchanged.

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

**GUIDELINES:**

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

Answer:

b. No, the Year-End Report does not present revenue estimates by category.

Source:

Le rapport annuel sur l'exécution du budget n'est pas produit.

Comment:

Les sources de revenus intérieurs et les dons sont présentées dans le rapport du quatrième trimestre, ainsi que les montants prévus dans les LDFI et révisée, mais pas les emprunts extérieurs.

Peer Reviewer

Opinion: Agree

Comments: Le rapport annuel sur l'exécution du budget présente généralement les revenus par catégorie. Mais ce rapport n'est pas rend public

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents revenue estimates by category.

Comments: Le rapport de fin d'année présente les revenus par catégorie

IBP Comment

We acknowledge the Government's comment about the content of the Year-End Report. However, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire, and confirmed by the Government's comment to this question, the Year-End Report is not published. The response remains, therefore, unchanged.

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

*GUIDELINES:*

*Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.*

*To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.*

Answer:

d. No, the Year-End Report does not present individual sources of revenue.

Source:

Le rapport annuel sur l'exécution du budget n'est pas produit.

Comment:

Les sources de revenu sur financement intérieur sont détaillées dans le quatrième rapport trimestriel. Le détail actualisé des financements sur don peut être produit.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.

Comments: Le rapport de fin d'année tient compte des sources de revenus

IBP Comment

We acknowledge the Government's comment about the content of the Year-End Report. However, as agreed by both Peer and Government Reviewers in Section 1 of this questionnaire, and confirmed by the Government's comment to this question, the Year-End Report is not published. The response remains, therefore, unchanged.

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?

*GUIDELINES:*

*Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Le rapport annuel sur l'exécution du budget n'est pas produit.

Comment:

Le quatrième rapport trimestriel sur l'exécution du budget présente le montant du remboursement du principal et des intérêts de la dette.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport de fin d'année tient compte des données sur base ordonnancement et non base paiement ce qui fausse parfois

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

Information beyond the core elements:

Source:

Le rapport annuel sur l'exécution du budget n'est pas produit.

Comment:

Le quatrième rapport trimestriel sur l'exécution du budget présente le montant du remboursement du principal et des intérêts de la dette.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Le rapport tient compte parfois des intérêts et du principal mais pas souvent. Il y'a des difficultés dans les données.

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?

**GUIDELINES:**

Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the

actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.

To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if 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, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Le rapport annuel sur l'exécution du budget n'est pas produit.

Comment:

Les prévisions macroéconomiques ne sont pas actualisées.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Elles sont uniquement actualisées lorsqu'on élabore le nouveau cadrage macroéconomique

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

Le rapport annuel sur l'exécution du budget n'est pas produit.

Comment:

Le PIB nominal, réel et l'inflation, mentionnés dans les PLF ne sont pas actualisés.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Il n'y a pas d'actualisation que lorsque on produit le nouveau cadrage macro budgétaire

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

**GUIDELINES:**

Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

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

Source:

Le rapport annuel sur l'exécution du budget n'est pas produit.

Comment:

Les différences entre les estimations initiales des données non financières et les résultats effectifs ne sont pas produites.

Peer Reviewer

Opinion: Agree

Comments: Le rapport annuel sur l'exécution du budget n'est pas rendu public

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

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

Source:

Le rapport annuel sur l'exécution du budget n'est pas produit.

Comment:

Les différences entre les estimations initiales des données non financières et les résultats réels ne sont pas produites.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.

To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

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

**Source:**

Le rapport annuel sur l'exécution du budget n'est pas produit.

**Comment:**

Les différences entre le niveau adopté pour les politiques destinées à bénéficier directement aux populations les plus pauvres du pays et les résultats réels ne sont pas produites.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

**Answer:**

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

**Source:**

Le rapport annuel sur l'exécution du budget n'est pas produit.

**Comment:**

Les différences entre les estimations initiales des fonds extrabudgétaires et les résultats réels ne sont pas produites.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)

To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.

**Answer:**

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

**Source:**

Le rapport annuel sur l'exécution du budget n'est pas produit.

**Comment:**

La SC/CS établit un rapport annuel sur l'exécution du budget, mais elle n'a encore délivré aucun certificat de conformité.

**Peer Reviewer**

Opinion: Agree

Comments: Le rapport annuel d'exécution du budget n'est pas rendu public

**Government Reviewer**

Opinion: Agree

Comments: Le compte administratif ainsi que le compte de gestion sont envoyés à la Section de Compte de la Cour Suprême, mais aucune suite de leur part

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

**GUIDELINES:**

Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:

- Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.
- Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.
- Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈

Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.

To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.

**Answer:**

d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

**Source:**

Rapport de la SC/CS sur l'exécution de la LDF 2017

**Comment:**

La SC/CS a établi un rapport sur l'exécution de la LDF 2017, mais n'a pas trouvé conformes les comptes de gestion et les comptes administratifs et n'a donc pas délivré de certificat de conformité. Ce rapport n'a pas été publié.

Peer Reviewer

Opinion: Agree

Comments: Les rapports d'audit ne sont pas rendu public.

Government Reviewer

Opinion: Agree

Comments: Ces trois types d'Audits devraient avoir lieu selon les textes en vigueur malgré ils n'ont jamais été faits

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

**GUIDELINES:**

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.*

*To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.*

Answer:

d. No expenditures have been audited.

Source:

le rapport de la SC/CS n'est pas disponible au public selon la méthodologie de l'enquête.

Comment:

La SC/CS n'a pas fait d'audit des recettes et des dépenses. Elle a simplement analysé la conformité entre les comptes de gestion et les comptes administratifs.

Peer Reviewer

Opinion: Agree

Comments: Le pourcentage des dépenses auditées n'est pas connu car le rapport d'audit n'est pas rendu public

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if 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. A "c" response applies if extra-budgetary*

funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.

Answer:

d. No extra-budgetary funds have been audited.

Source:

Rapport de la SC/CS sur l'exécution de la LDF 2017

Comment:

Le rapport de la SC/CS n'analyse pas les dépenses et les recettes extra budgétaires.

Peer Reviewer

Opinion: Agree

Comments: Le rapport d'audit de la section des comptes n'est pas rendu public, et le pourcentage n'est donc pas connu

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

Answer:

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

Source:

Rapport de la SC/CS sur l'exécution de la LDF 2017

Comment:

Le rapport de la SC/CS sur l'exécution de la LDF 2017 contient une introduction mais ne présente pas un résumé exécutif qui résume ses principales conclusions.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

*GUIDELINES:*

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to*

address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Rapport de la SC/CS sur l'exécution de la LDF 2017

Comment:

L'exécutif ne met pas à la disposition du public un rapport sur les mesures prises pour donner suite aux recommandations ou aux constatations de l'auditeur qui indiquent la nécessité d'une mesure corrective.

Peer Reviewer

Opinion: Agree

Comments: Aucun élément sur le processus d'audit de la cour suprême n'est rendu public

Government Reviewer

Opinion: Agree

Comments: Une réunion a eu lieu cette année pour les services des dépenses, celle-ci avait pour but d'examiner les recommandations et suggestion contenus dans le rapport de la SC/CS

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?

*GUIDELINES:*

*Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive's progress in addressing audit recommendations.*

*To answer "a," the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A "b" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A "c" response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if neither the SAI nor the legislature reports on the executive's steps to address audit findings.*

Answer:

d. No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.

Source:

Rapport de la SC/CS sur l'exécution de la LDF 2017

Comment:

Ni la SC/CS ni l'assemblée nationale ne rendent public un rapport faisant le suivi des mesures prises par l'exécutif pour donner suite aux recommandations du rapport de la SC/CS sur l'exécution de la Loi de finances.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

**GUIDELINES:**

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, "independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance", and with "a forward-looking ex ante diagnostic task". In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden (Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', OECD Journal on Budgeting 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

**Answer:**

d. No, there is no IFI.

**Source:**

La LOFE de 2012

**Comment:**

La section des comptes de la cour suprême est au Comores l'institution suprême de contrôle (SAI). Elle ne se qualifie donc pas comme IFI, car elle ne peut pas entreprendre les deux fonctions en même temps.

**Peer Reviewer**

Opinion: Agree

Comments: Il n'existe pas d'institution indépendante chargée des analyses budgétaires aux Comores.

**Government Reviewer**

Opinion: Agree

Comments: C'est uniquement la Commission des Finances de l'Assemblée Nationale qui analyse et discute le projet de budget avant l'approbation

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

**GUIDELINES:**

Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.

Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.

To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.

Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).

Answer:

d. 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.

Source:

Loi portant opération financières de l'Etat

Comment:

Il n'existe pas d'institution financière indépendante (IFI) qui effectue des analyses budgétaires pour la formulation ou le processus d'approbation du budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.*

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Loi N°12-009/AU, du 21 juin 2012 portant opérations financières de l'État

Comment:

N/A

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Cette année, il vient d'être créé le Centre Nationale d'Analyse et de Recherche des Politiques Publiques (CNRAPP) par décret

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?

*GUIDELINES:*

Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

LOFE 2012.

Comment:

Aucune IFI n'a participé et témoigné aux audiences d'un comité du Parlement car cela n'est pas prévu dans les textes.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

*GUIDELINES:*

*Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)*

*A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.*

*To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.*

*Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.*

*Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.*

*In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).*

Answer:

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

Source:

Loi N°12-009/AU, du 21 juin 2012 portant opérations financières de l'État.

Comment:

La LOFE 2012 ne prévoit pas que la politique budgétaire soit débattue avant le dépôt du projet de budget de l'exécutif.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Il est prévu dans la LOFE, l'élaboration du Document d'Orientation Budgétaire (DOB) qui doit être à l'Assemblée le mois de juin

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

**GUIDELINES:**

*Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.*

*To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.*

**Answer:**

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

**Source:**

Selon la constitution comorienne de 2001, L'Assemblée nationale vote les lois et adopte le budget. L'assemblée de l'Union se réunit en deux sessions ordinaires par an. Le budget est soumis au Parlement lors de deuxième session qui a lieu en Octobre. Le délai constitutionnel pour voter le budget est de 60 jours.

**Comment:**

La deuxième session budgétaire a été ouverte le 5 octobre 2018 et le projet de loi de Finances 2019 a été déposé à l'AN le 30 Octobre.

Peer Reviewer  
Opinion: Agree

Comments: La réponse du chercheur est conforme au cas de la loi de finances de 2019. Toutefois, l'arrêté n°15-037/VP-MFEBICEP/CAB portant fixation du calendrier du processus budgétaire du ministère des finances précise que le projet de loi de finances doit être déposé à l'AN 3 mois avant le début de l'année budgétaire.

Government Reviewer  
Opinion: Agree

Comments: La session parlementaire du mois d'octobre est une session destinée pour le budget de l'Etat. Elle s'ouvre le vendredi du mois d'Octobre et le budget devrait être déposé au Secrétariat général de l'Assemblée. Si cela est respecté on peut compter un délai de 90 jours. Toutefois, il est donnée une marge que le budget e doit pas dépasser le 30 octobre et ceci le délai est de 60 jours.

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

**GUIDELINES:**

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.

Answer:

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

Source:

<https://alwatwan.net/politique/finances-publiques/-l%E2%80%99exercice-budg%C3%A9taire-2019-ouvert-par-ordonnance-du-chef-de-l%E2%80%99etat.html>

<http://www.comores-infos.net/retrospective-economie-2019-debute-sans-budget-pour-letat/>

Comment:

Pour l'exercice 2019, le parlement n'a pas voté le budget avant la fin de l'année. Celui-ci a été mis en œuvre par ordonnance. Le budget 2019 a été transmis à l'AN et présenté par le gouvernement lors de la deuxième session, mais les parlementaires ont refusé de le prendre en considération tant que le gouvernement ne leur avait pas soumis le projet de loi de règlement budgétaire et d'approbation des comptes de l'exercice 2016 et la loi des finances rectificative de l'exercice 2018.

Peer Reviewer

Opinion: Agree

Comments: La réponse est exacte pour la loi de finances de 2019. Toutefois, l'arrêté n°15-037/VP-MFEBICEP/CAB portant fixation du calendrier du processus budgétaire du ministère des finances précise que le projet de loi de finances doit être adopté par l'AN 1 mois avant le début de l'année budgétaire.

Government Reviewer

Opinion: Disagree

Suggested Answer:

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

Comments: C'est le cas du budget 2018 qui a été approuvé le 25 décembre 2017. Et le budget 2019 refusé par les législateurs quelques jours avant le début de l'année. Tous les deux donnent le temps à l'exécutif de bien commencer à temps l'exécution du budget.

Researcher Response

Le budget 2018 a été approuvé le 25 décembre 2017, soit avant la fin de l'année. Le budget 2019 n'a pas été approuvé par le Parlement avant la fin de l'année et a été mis en œuvre par ordonnance. La notation dépend de l'année choisie pour l'évaluation.

IBP Comment

To maintain consistency of responses across countries, IBP's internal guidance on this question allows for the use of the fiscal year used for the Enacted Budget questions in Sections 1 and 3 of this questionnaire. The response is therefore upgraded from "d" to "c" in light of the fact that the 2018 budget was approved before the end of the year. We do acknowledge, however, the fact that the 2019 Budget was not enacted before the end of the year, and hope this practice was just a one-off and will be reversed soon.

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

**GUIDELINES:**

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

Answer:

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

Source:

Loi sur les Opérations financières de l'Etat de 2012, notamment l'article 60.

Comment:

Selon l'Art. 60 de la Loi sur les Opérations financières de l'Etat, "Aucun article additionnel, aucun amendement a un projet de loi de finances ne peut être proposé par l'Assemblée de l'Union, sauf s'il tend à supprimer ou à réduire effectivement une dépense, à créer ou à accroître une recette. De même, l'Assemblée ne peut proposer ni la création ni la suppression d'un programme, d'un budget annexe ou d'un compte spécial du Trésor", ce qui est une restriction classique issue des directives internationales que l'on retrouve dans la plupart des pays d'Afrique. Le Parlement garde des prérogatives importantes pour réaménager le budget, à savoir la réduction des dotations de programmes dont il juge les dotations surévaluées au profit d'autres programmes qu'il juge insuffisamment dotés.

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?

*GUIDELINES:*

*Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").*

*If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a", please specify which amendments were adopted, and provide evidence for it.*

Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Source:

<https://alwatwan.net/politique/finances-publiques/-l%E2%80%99exercice-budg%C3%A9taire-2019-ouvert-par-ordonnance-du-chef-de-l%E2%80%99etat.html>

<http://www.comores-infos.net/retrospective-economie-2019-debute-sans-budget-pour-letat/>

Comment:

Les députés de l'AN ont refusé d'examiner le projet de loi de Finances 2019 car le gouvernement ne leur avait pas soumis le projet de loi de règlement budgétaire et d'approbation des comptes de l'exercice 2016 et la loi des finances rectificative de l'exercice 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

Comments: Par exemple le plus récent, c'est le budget 2018. Le législateur a usé de son pouvoir pour passer en revue la répartition de la redevance administrative unique, l'intégration du PIP dans le budget et enfin le refus d'augmenter les droits de douanes sur le ciment

Researcher Response

Ce que dit le gouvernement est certainement vrai, donc on peut mettre la note "a." Cela serait quand même mieux que le Parlement publie les "minutes" des débats sur son site web. Pour le moment, malheureusement, la seule référence que je trouve est celle-ci ou il n'est pas fait mention des amendements proposés par l'AN pour le budget 2018. <https://www.gouvernement.km/actualites/la-loi-des-finances-pour-l'exercice-2018-adoptee-a-l'assemblee-nationale-723.html> Le budget 2019 n'a pas été voté par le Parlement.

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

**GUIDELINES:**

*Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.*

*Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.*

*Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.*

**Answer:**

c. 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.

**Source:**

Al Watwan

**Comment:**

Voir commentaire précédent. La commission de finances de l'Assemblée a examiné le projet de budget 2018, de même que les amendements déposés par certains élus, notamment ceux des partis Juwa et Rdc, mais ne les a pas pris en considération et n'a pas publié de rapport. A noter l'Assemblée nationale n'a même pas de site web. Le site web de l'Assemblée nationale <http://www.auc.km> financé par le PNUD n'est plus opérationnel.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Le rapport contenant ses conclusions et recommandations est envoyé en même temps que le budget voté au Secrétariat Général du Gouvernement et ne se publie pas.

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?

**GUIDELINES:**

*Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.*

*Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the*

relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.

For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.

Answer:

c. 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.

Source:

Al Watwan

Comment:

Le budget n'est examiné par aucune commission sectorielle. Seule la Commission des Finances examine le budget, laquelle ne produit aucun rapport de ses travaux.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. 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.

Comments: Pour le budget 2018, tous les Ministères sectoriels ont été invités à la Commission des finances pour examiner le budget alloué à leur secteur

Researcher Response

Sur la base de l'affirmation de l'évaluateur du gouvernement on peut accepter la réponse c.

IBP Comment

In light of the exchange between Government Reviewer and Researcher, the response has been changed from "d" to "c."

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?

**GUIDELINES:**

Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.

To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.

Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.

Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.

If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.

For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.

Answer:

d. No, a committee did not examine in-year implementation.

Source:

Al Watwan

Comores-Infos

Comment:

En principe la commission des finances de l'AN analyse le projet de budget, mais elle a refusé d'examiner le projet de budget 2019.

Peer Reviewer

Opinion: Agree

Comments: La commission des finances de l'AN n'examinent pas la mise ne oeuvre du budget en cours.

Government Reviewer

Opinion: Agree

Comments: Le contrôle parlementaire est réglementaire

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?

**GUIDELINES:**

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

Answer:

d. 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.

Source:

Loi sur les Opérations Financières de l'Etat. (Art. 22)  
<https://drive.google.com/open?id=0BxPnyjzCDTIAMDFKT1AtU0VvSXM>

Comment:

Selon la Loi sur les Opérations Financières de l'Etat. (Art. 22) , l'exécutif n'est pas tenu de demander l'accord du législateur avant d'effectuer des transferts et des virements de entre les diverses administrations. Les transferts et les virements de crédit peuvent être effectués jusqu'à 10% des crédits votés à un poste. Une réduction de l'enveloppe budgétaire initiale peut également intervenir en cours d'exercice sur décision de l'exécutif.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Ces virements et transferts peuvent se faire arrêté du Ministre ou décret du Président

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?

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

**Answer:**

d. 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.

**Source:**

LOFE 2012 (Art. 22)

**Comment:**

la LOFE 2012 n'impose pas au gouvernement de solliciter l'autorisation au Parlement pour dépenser des ressources supérieures aux montant votés.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

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?

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

**Answer:**

d. 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.

**Source:**

LOFE 2012

Comment:

Aucune loi ni aucun règlement n'obligent l'exécutif à obtenir l'approbation du pouvoir législatif avant de réduire les dépenses au-dessous des niveaux adoptés. En pratique, l'exécutif met en œuvre ces réductions avant de demander l'approbation préalable du législateur. Il passe ensuite une loi de finances rectificative.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. 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.

Comments: Se référer au Chapitre II de la LOFE : Des lois des finances rectificatives et précisément aux articles 46 et 47.

Researcher Response

Le passage par une LDFR est obligatoire pour augmenter les dépenses.

IBP Comment

Given the researcher's last comment, indicating that a supplementary budget is only required to increase expenditures (and not when reducing revenue in response to revenue shortfalls), the response remains unchanged ("d").

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

**GUIDELINES:**

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)*

*To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)*

*Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.*

Answer:

d. No, a committee did not examine the Audit Report on the annual budget.

Source:

Al Watwan

Comment:

A chaque ouverture de session, la section de la cour des comptes est censée remettre au bureau de l'Assemblée de l'union, un rapport détaillant exhaustivement l'exécution du budget de l'année passée. Mais pour l'adoption de la loi de Finances 2018, le rapport sur l'exercice 2016 n'a été produit que le 28 novembre 2017. Ce retard est dû à la réticence de certaines administrations dans la réédition des comptes relatifs à la gestion budgétaire qui se caractérise en l'occurrence par la non production des comptes, l'inobservation des délais de leur production et leur forme inadaptée. Par conséquent, la Cour n'était pas en mesure d'établir la conformité entre le Compte des comptables et le Compte Général de l'Administration des Finances (CGAF) et le Parlement n'a pas analysé ce rapport.

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?

**GUIDELINES:**

*Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.*

*To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.*

*Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.*

**Answer:**

a. 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.

**Source:**

Loi organique 05-012/AU du 27/06/2005 relative à la Cour Suprême  
<http://www.droit-afrique.com/upload/doc/comores/Comores-Loi-2005-Cour-Supreme.pdf>

**Comment:**

Selon l'Article.6 de la loi, Les membres de la Cour Suprême sont nommés par décret du Président de l'Union pris en Conseil du gouvernement de l'Union, sur avis conforme du Conseil Supérieur de la Magistrature. La loi n'évoque pas l'Assemblée Législative dans la nomination du Président de la Cour Suprême mais la magistrature peut bloquer une nomination voulue par le Président de l'Union.

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?

**GUIDELINES:**

*Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.*

*To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.*

**Answer:**

a. Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.

**Source:**

Loi organique 05-012/AU du 27/06/2005 relative à la Cour Suprême

**Comment:**

Le président de la Cour Suprême est nommé pour un mandat de 5 ans, renouvelable (Art. 6, 7 et 8 de la Loi Organique). Le Président de la Cour Suprême ne peut être démis de ses fonctions par l'exécutif.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

*GUIDELINES:*

*Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.*

*Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then 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 directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.*

Answer:

d. The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.

Source:

Projet de Loi de Finances 2018

Comment:

Selon l'Art. 17.- Le Budget de la Cour Suprême fait l'objet de propositions préparées et arrêtées par le Bureau de la Cour mais il figure comme un Chapitre du Budget de l'Exécutif. C'est donc l'exécutif qui détermine le budget de la Cour Suprême. La décision finale d'attribution des fonds publics à la Cour Suprême appartient au ministère des finances. Ce budget est insuffisant pour permettre à la section de comptes de mener à bien l'audit financier des administrations publiques et établir la conformité complète des entités auditées qui sont prévues par la Loi. En pratique, le budget les entités administratives ne fournissent pas leurs pièces dans les délais voulus, si bien que le véritable problème ne provient pas du manque de financement mais de la réticence des administrations à fournir les documents demandés.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Ceci est dû le plus souvent aux contraintes budgétaires et aux faibles mobilisations des ressources

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

*GUIDELINES:*

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some*

countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra- budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.

To answer "a," the SAI must have full discretion in law to decide which audits to undertake. Answer "b" applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer "c" applies if the SAI has some discretion, but significant legal limitations exist. Answer "d" applies if the SAI has no power at all to choose which audits to undertake

Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI's legal mandate and jurisdiction.

Answer:

a. The SAI has full discretion to decide which audits it wishes to undertake.

Source:

Loi Organique relative à la Cour Suprême (Article 172).

<http://www.droit-afrique.com/upload/doc/comores/Comores-Loi-2005-Cour-Supreme.pdf>

Comment:

Selon la loi, la section des comptes a toute latitude pour décider des audits qu'elle souhaite entreprendre. Dans la pratique, elle procède à peu d'audits.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

**GUIDELINES:**

Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.

To answer "a," an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer "b" applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer "c" if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer "d" applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

If the answer is either "a" or "b," please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is "c," please specify the name of the unit within the SAI that is tasked with conducting such reviews.

Answer:

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

Loi sur les Opérations financières de l'Etat de 2012

La Loi organique sur la Cour Suprême de 2005

Comment:

Aucune loi comorienne ne prévoit que les processus d'audit de la section des comptes soient contrôlés par un organisme indépendant ou par une unité spécifique au sein de la Cour Suprême. Cependant, la Cour Suprême des Comores est membre de l'AHJUCAF.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

Answer:  
d. Never.

Source:  
Loi organique 2005.

Comment:  
La section des comptes produit un rapport sur l'exécution du budget, lorsqu'elle peut le faire, et elle transmet son rapport au parlement, mais elle n'assiste aux audiences des Commissions.

**Peer Reviewer**

Opinion: Agree

Comments: Les autorités de la cour suprême et de la section des comptes n'ont pas encore témoigné ou participé aux audiences des commissions.

**Government Reviewer**

Opinion: Agree

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)?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.*

*To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Les textes juridiques, en l'occurrence la LOFE 2012, ne prévoient pas la participation du public à l'élaboration du Projet de Budget.

Comment:

Il n'y a pas encore de Débat d'Orientation Budgétaire (DOB) au Comores. L'Initiative Citoyenne pour la Transparence Budgétaire (ICTB), créée en 2016, anime des conférences pour la dissémination au public des informations budgétaires mais ne participe pas à l'élaboration du budget selon les mécanismes de la méthodologie de l'enquête.

Peer Reviewer

Opinion: Agree

Comments: Le mécanisme permettant la participation du public dans la préparation du budget n'est pas prévu par la LOFE de 2012 et n'a pas encore fait l'objet de réflexion par l'Exécutif. L'Initiative Citoyenne pour la Transparence Budgétaire (ICTB) a pu avoir l'opportunité d'assister en tant qu'observateur aux travaux de la commission des finances de l'AN pour l'examen de la loi de finances 2017.

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

LOFE 2012

Comment:

En l'absence de texte législatif l'y contraignant, l'exécutif ne prend pas de mesures concrètes pour incorporer des individus vulnérables / sous-représentés, ou des organisations les représentant, dans des mécanismes de préparation du projet de budget.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

LOFE 2012

Comment:

Voir commentaires question précédente.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.

To answer "a," the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:

1) The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Aucun mécanisme de participation du public n'est prévu lors de l'exécution du budget.

Comment:

Même les contrôleurs budgétaires rencontrent des difficultés d'accès à l'information.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

**GUIDELINES:**

This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the

public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.

To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.

Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Aucune participation du public n'est prévue et n'est effective pendant la phase d'exécution du budget.

Comment:

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

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Il n'existe pas d'engagement juridique de l'Etat vis à vis du citoyen pendant la phase d'exécution du budget.

Comment:

L'Initiative Citoyenne pour la Transparence Budgétaire aux Comores ne correspond pas à un engagement juridique de l'Etat vis à vis du citoyen

Peer Reviewer

Opinion: Agree

Comments: En effet pour le cas de l'ICTB qui est créée sous la forme d'une association, une convention de collaboration est initiée avec le ministère

des finances en 2016 avec l'appui d'un ancien projet financé par la Banque Mondiale nommé Appui à la Bonne Gouvernance Economique (ABGE). Toutefois, aucun engagement juridique est pris par le ministère. Aucun engagement n'est pris par l'Etat vis à vis du citoyen lors de l'exécution budgétaire.

Government Reviewer  
Opinion: Agree

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

*GUIDELINES:*

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

<https://alwatwan.net/economie/les-grandes-nouveautés-du-budget-2019-par-rapport-à-l'exercice-précédent.html>

Comment:

Des informations complètes ne sont pas fournies en temps utile dans les phases de formulation et de mise en œuvre du budget. Le PLF 2019 a simplement été présenté en conférence de presse moment de sa transmission à l'AN. Aucun mécanisme de participation du public au suivi de l'exécution du budget n'existe.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

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?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

L'exécutif ne fournit pas d'informations sur les contributions reçues par le public car aucun mécanisme de participation du public n'est prévu pendant l'étape de formulation du budget.

Comment:

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?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are take into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*

- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)

Answer "b" applies when the executive provides a written document that includes:

- The inputs received (e.g., a written transcript) from the public and
- A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.

Answer "c" applies when the executive provides a written document that includes:

- The inputs (e.g., a written transcript) received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Le public ne participe pas à l'élaboration du budget.

Comment:

Peer Reviewer

Opinion: Agree

Comments: L'Exécutif ne fournit pas d'informations au public sur l'utilisation de leurs contributions.

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.

Please note that "timetable" refers to 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. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.

Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.

Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.

Answer:

b. The requirements for an "a" response are not met.

Source:

Le public ne participe pas à l'élaboration du budget.

Comment:

Peer Reviewer

Opinion: Agree

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?

**GUIDELINES**

*While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.*

*Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.*

*Answer "c" applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:*

*1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.*

*and/or*

*2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*The researcher must present evidence to support selection of a "c" response.*

*Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Les ministères techniques n'ont pas recours à des mécanismes de participation permettant au public de donner son avis lors de la formulation ou de la mise en œuvre du budget annuel.

Comment:

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)?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.*

*Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature's efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).*

*To answer "a," the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs; but*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *Testimony is not allowed from members of the public or CSOs;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

L'Assemblée nationale n'utilise pas de procédures formalisées de participation du public lors de l'analyse de la proposition de budget.

Comment:

Peer Reviewer

Opinion: Agree

Comments: Il existe aucun mécanisme formel permettant aux citoyens de participer aux travaux d'examen de la loi de finances par l'AN.

Exceptionnellement, un organe comme ICTB peut observer les travaux de la commission des finances mais sans suivre une procédure ou un mécanisme déjà établi formellement.

Government Reviewer

Opinion: Agree

Comments: Lors du séance plénière pour l'adoption du budget, elle est ouverte et public, mais ces derniers ne suivent que les discours, le débat et le vote

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

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

L'Assemblée législative n'utilise pas de mécanisme de participation du public lors de ses analyses sur le projet de budget annuel

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used*

in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).

Answer "c" applies when the legislature provides a written document that includes:

- The inputs received from the public (e.g., a written transcript) or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

L'Assemblée législative n'utilise pas de mécanisme de participation du public lors de ses analyses sur le projet de budget annuel

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislative are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- No testimony is allowed from the public; BUT
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

L'Assemblée nationale n'a pas recours à des audiences publiques et n'a pas recours à des mécanismes de participation permettant au public de donner son avis lors de son analyse du rapport de vérification de la Section des comptes.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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)?

*GUIDELINES:*

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).*

Answer:

b. The requirements for an "a" response are not met.

Source:

La Section des Comptes ne dispose pas de mécanismes formels permettant au public de suggérer des sujets à inclure dans son programme d'audit.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- The inputs received from the public and
- A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).

Answer "b" applies when the SAI provides a written document that includes:

- The inputs received from the public and
- A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.

Answer "c" applies when the SAI provides a written document that includes:

- The received from the public or
- A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.

Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

La SC/CS n'informe pas le public de l'utilisation des données fournies par les citoyens pour déterminer son programme d'audit car elle n'y a pas recours (voir question précédente).

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: C'est parfois à travers de conférence ou de publication dans un journal local

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

**GUIDELINES:**

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

Answer:

b. The requirements for an "a" response are not met.

Source:

La SC/CS ne dispose pas de mécanismes officiels grâce auxquels le public peut contribuer aux enquêtes d'audit car elle n'y a pas recours.

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

