

International Budget Project  
**OPEN BUDGET QUESTIONNAIRE**

# **CAMEROON**

October 2005

International Budget Project  
Center on Budget and Policy Priorities  
820 First Street, NE  
Suite 510  
Washington, DC 20002  
[www.internationalbudget.org](http://www.internationalbudget.org)

**This questionnaire was completed by:**

**Name:** NTANGSI MAX MEMFIH  
**Organization:** UNIVERSITY OF BUEA  
**Address:** P.O Box 63, Buea  
Cameroon  
**Telephone:** (+237) 980 20 83  
**E-mail:** ntangsi2005@yahoo.com

# International Budget Project OPEN BUDGET QUESTIONNAIRE CAMEROON

<b>Section One: The Availability of Budget Documents .....</b>	<b>4</b>
Table 1. Budget Year of Documents Used in Completing the Questionnaire .....	5
Table 2. Internet Links for Key Budget Documents.....	6
Table 3. Distribution of Documents Related to the Executive’s Budget Proposal.....	7
Table 4. Distribution of the Enacted Budget and Other Reports .....	8
<b>Section Two: The Executive’s Budget Proposal .....</b>	<b>9</b>
Estimates for the Budget Year and Beyond.....	10
Estimates for Years Prior to the Budget Year.....	19
Comprehensiveness.....	27
The Budget Narrative & Performance Monitoring.....	34
Additional Key Information for Budget Analysis & Monitoring .....	37
<b>Section Three: The Budget Process.....</b>	<b>43</b>
Executive’s Formulation of the Budget .....	44
Legislative Approval of the Budget.....	48
Executive’s Implementation of the Budget.....	52
Executive’s Year-End Report and the Supreme Audit Institution.....	60

## **Section One: The Availability of Budget Documents**

## Table 1. Budget Year of Documents Used in Completing the Questionnaire

*Please indicate the budget year of the document used to complete the questionnaire. If the document is not available to the public, please state, "Not Available."*

<b>Budget Documents Used in Completing the Questionnaire</b>	
<i>As explained in the guide to the questionnaire, documents from a variety of fiscal years are referred to throughout the questionnaire. Please indicate below for which fiscal year responses to questions relating to each report or experience were based on.</i>	
	Budget Year Used
Pre-Budget Statement	2005
Budget Summary	2005
Executive's Budget Proposal	2005
Supporting Budget Documents	Not Available
Citizens Budget	Not Available
Enacted Budget	2005
In-Year Reports	Not Available
Mid-Year Report	2005
Year-End Report	Not Available
Audit Report	Not Available

## Table 2. Internet Links for Key Budget Documents

*Please provide the Internet link for the document, or indicate one of these three answers: “Not Produced,” “Produced, But Not Available to the Public,” “Publicly Available, But Not on the Internet.”*

Budget Document	Website
Pre-Budget Statement	Publicly Available, But Not on the Internet
Budget Summary	Publicly Available, But Not on the Internet
Executive’s Budget Proposal	Publicly Available, But Not on the Internet
Supporting Budget Documents	Produced, But Not Available to the Public
Citizens Budget	Not Produced
Enacted Budget	Available on the Internet as the <i>Loi de Finance</i> : <a href="http://www.impots.gov.cm/Cadre%20Lois%20des%20finances.htm">www.impots.gov.cm/Cadre%20Lois%20des%20finances.htm</a>
In-Year Reports	Produced, But Not Available to the Public
Mid-Year Review	Publicly Available, But Not on the Internet
Year-End Report	Produced, But Not Available to the Public
Audit Report	Not Produced
Other Documents	Produced, But Not Available to the Public
Relevant Ministries & Departments	Produced, But Not Available to the Public

**Table 3. Distribution of Documents Related to the Executive’s Budget Proposal**

<b>DISTRIBUTION OF BUDGET DOCUMENTS</b>						
<i>For the following reports, place “Yes” in the appropriate row below to indicate if the report is:</i>						
	Pre-budget	<b>Executive’s Budget Proposal</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
A. Not produced, even for internal purposes						Yes
B. Produced for internal purposes, but not available to the public				Yes	Yes	
C. Produced and available to the public, but only on request	Yes	Yes	Yes			
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)						
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>						
	Pre-budget	<b>Executive’s Budget</b>				Citizens budget
		Main document	Budget summary*	Supporting Document 1	Additional Document 2	
1. The release date is known at least one month in advance	No	Yes	Yes	NA	NA	NA
2. Advance notification of release is sent to users, media	No	No	No	NA	NA	NA
3. Released to public same day as official release to media	Yes	Yes	Yes	NA	NA	NA
4. Available on the Internet free of charge	No	No	No	NA	NA	NA
5. Free print copies available, limited distribution	No	Yes	No	NA	NA	NA
6. Free print copies available, mass distribution	No	No	No	NA	NA	NA
7. Readily available outside capital and/or big cities <sup>†</sup>	Yes	Yes	No	NA	NA	NA
8. Written in more than one language	Yes	Yes	Yes	NA	NA	NA
9. News conference is held to discuss release	No	Yes	No	NA	NA	NA

\*A budget summary should be a stand-alone document, which could include a budget speech or a separately published executive summary.

<sup>†</sup>Mark “Yes” if access by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.

**Table 4. Distribution of the Enacted Budget and Other Reports**

<b>DISTRIBUTION OF ENACTED BUDGET AND OTHER REPORTS</b>					
<i>For the following reports, place a “Yes” in the appropriate row below to indicate if the report is:</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
A. Not produced, even for internal purposes					Yes
B. Produced for internal purposes, but not available to the public		Yes		Yes	
C. Produced and available to the public, but only on request			Yes		
D. Produced and distributed to the public (for example, in libraries, posted on the Internet.)	Yes				
<i>For budget reports that are produced and distributed to the public, what steps does the executive take to distribute these reports and to promote interest in them? For each characteristic, mark “Yes” if yes, “No” if no, or “NA” if Not Available.</i>					
	Enacted budget	In-year reports	Mid-year review	Year-end report	Audit report
1. The release date is known at least one month in advance	Yes	NA	Yes	NA	NA
2. Advance notification of release sent to users, media	No	NA	No	NA	NA
3. Released to public same day as official release to media	No	NA	No	NA	NA
4. Available on the Internet free of charge	Yes	NA	No	NA	NA
5. Free print copies available, limited distribution	Yes	NA	No	NA	NA
6. Free print copies available, mass distribution	No	NA	No	NA	NA
7. Readily available outside capital/big cities <sup>+</sup>	No	NA	No	NA	NA
8. Written in more than one language	Yes	NA	Yes	NA	NA
9. News conference is held to discuss release	Yes	NA	No	NA	NA

<sup>+</sup>Mark “Yes” if access is available by mail order or by Internet, if Internet service is readily available outside the capital and/or big cities.



## **Section Two: The Executive's Budget Proposal**

*Notes on abbreviations:*

BY = budget year (year for which the budget proposals are being made)

BY+1 = one year beyond the budget year

BY-1 = one year before the budget year

*Please mark your answer by placing the appropriate letter in the box to the right of the question. For all answers marked “not applicable/other,” please provide a brief explanation indicating either why the answer choices provided are not applicable or why another response would be more appropriate.*

<b>The Executive’s Budget Proposal</b>	
<b>Estimates for the Budget Year and Beyond</b>	
<p>1. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <p style="margin-left: 40px;">a. All expenditures are classified by administrative unit.</p> <p style="margin-left: 40px;">b. Expenditures are classified by administrative unit, but some small units are not shown separately.</p> <p style="margin-left: 40px;">c. Expenditures are classified by administrative unit, but a significant number of units are not shown separately.</p> <p style="margin-left: 40px;">d. No expenditures classified by administrative unit are presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p><u>Citation and/or comment:</u> The <i>Finance Bill of 2005: The Economic and Financial Report</i>; published in December 2004, p. 75-80. Information is classified according to ministerial departments. Detailed ministerial budget proposals also classify expenditures on functional and economic lines. However, expenditures for some specific central government agencies like the Cameroon Radio and Television (CRTV); the Local Government Funding Agency (FEICOM); The National Social Insurance Fund (CNPS); etc. are not included. The <i>Finance Bill</i> is published by the Ministry of Finance.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>2. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function.</li> <li>d. No expenditures classified by function are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The classification is at both the administrative and functional levels. Details are provided of each. However, functional classifications are contained in ministerial budget proposals that various ministers present to the National Assembly, but these lack detail on specific central government agencies like CRTV, FEICOM, CNPS, etc. References include all ministerial budget proposals for financial year 2005.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>3. Does the executive’s budget or any supporting budget documentation present expenditures for the budget year that are classified by economic classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by economic classification, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by economic classification, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by economic classification.</li> <li>d. No expenditures classified by economic classification are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The classification also follows economic lines. See the references in question 2.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>4. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the budget year?</p> <ol style="list-style-type: none"> <li>a. Program-level data are presented for all expenditures.</li> <li>b. Program-level data are presented for at least two-thirds of, but not all, expenditures.</li> <li>c. Program-level data are presented, but for less than two-thirds of expenditures.</li> <li>d. No program-level data are presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The references are the same as in question 3.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>5. In the executive’s budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for a multi-year period (at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>a. Yes, multi-year estimates of aggregate expenditure are presented.</li> <li>b. No, multi-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> No. In the <i>2005 Finance Bill</i>, which was published in December 2004, no information was provided about a multi-year period beyond the budget-year. Information is not even provided for a year beyond the budget-year. The reference is the <i>2005 Finance Bill: The Economic and Financial Report</i>, published in December 2004, p. 56-63.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b> A more appropriate response to this question would be “a.” See, for example, the country’s Poverty Reduction Strategy Paper (PRSP), Medium Term Expenditure Program (MTEP) and other bilateral and multilateral co-operation arrangements, but these frameworks are not often adhered to!</p> <p><b><u>IBP Comment:</u></b> IBP editors chose answer “b” to maintain the consistency of the assumptions used in selecting answers across the countries. The PRSP and MTEP are multi-year documents that are often not revised annually and are not tabled with the executive’s <i>Budget Proposal</i>. We have consistently chosen not to include expenditure projections that are not tabled with the executive’s <i>Budget Proposal</i>.</p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>6. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>a. Yes, multi-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, multi-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, multi-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, multi-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> As indicated in the preceding questions, details are not provided for subsequent years. The reference remains the <i>2005 Finance Bill: The Economic and Financial Report</i>, published in December 2004, p. 56-63.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">d</div>
<p>7. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the budget year?</p> <ol style="list-style-type: none"> <li>a. All sources of tax revenue are identified individually.</li> <li>b. Sources of tax revenue amounting to at least two-thirds of, but not all, tax revenues are identified individually.</li> <li>c. Sources of tax revenue amounting to less than two-thirds of all tax revenues are identified individually.</li> <li>d. No sources of tax revenue are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> During the budget summary presentation to the legislature, the head of government always indicates the various sources of tax revenues with some justifications. This is particularly true of new taxes and any increases in existing taxes. The <i>Financial Bill</i> and law contain the details. The <i>2005 Finance Bill: The Economic and Financial Report</i>, published in December 2004, p. 75-76.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; padding: 5px; width: 30px; margin: auto;">a</div>

<p>8. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the budget year?</p> <ul style="list-style-type: none"> <li>a. All sources of non-tax revenue are identified individually.</li> <li>b. Sources of non-tax revenue amounting to at least two-thirds of, but not all, non-tax revenues are identified individually.</li> <li>c. Sources of non-tax revenues amounting to less than two-thirds of all non-tax revenue are identified individually.</li> <li>d. No sources of non-tax revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Non-tax revenue from grants is presented in full, but property income and sales of goods and services are not always fully included in the Budget. The <i>2005 Finance Bill: The Economic and Financial Report</i>, December 2004, p. 76-77.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>9. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenue presented for a multi-year period (at least two years beyond the budget year)?</p> <ul style="list-style-type: none"> <li>a. Yes, multi-year estimates of aggregate revenue are presented.</li> <li>b. No, multi-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> As for expenditures, all finance bills do not have estimates of aggregate level of revenues presented for succeeding years. Rather, the estimates of aggregate revenues are presented for preceding years and not succeeding years. The <i>2005 Finance Bill: The Economic and Financial Report</i>, December 2004, p. 56-63.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>10. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover a multi-year period (for at least two years beyond the budget year)?</p> <ol style="list-style-type: none"> <li>a. Yes, multi-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, multi-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, multi-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, multi-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> As indicated in question 9, multi-year estimates of revenues beyond the budget-year are not presented. Rather, these are presented for preceding years and not for subsequent years. See the reference in question 9.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>11. Does the executive's budget or any supporting budget documentation present data on the total government debt outstanding for the budget year?</p> <ol style="list-style-type: none"> <li>a. Yes, the data reflect the outstanding debt both at the start of the budget year and at the end of the budget year (and thereby reflect the net borrowing requirement of the budget).</li> <li>b. Yes, the data reflect the outstanding debt at the end of the budget year.</li> <li>c. Yes, the data reflect the outstanding debt at the start of the budget year.</li> <li>d. No, data on the outstanding debt are not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The executive's Budget shows data on the total government debt outstanding at the beginning and at the end of the year. This is particularly so since the beginning of 2000 with the conditions associated with the Heavily Indebted Poor Countries (HIPC) Initiative. The <i>2005 Finance Bill: The Economic and Financial Report</i>; p. 78.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>12. Does the executive’s budget or any supporting budget documentation present interest payments on the debt for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, interest payments on the debt are presented.</li> <li>b. No, interest payments on the debt are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> This is particularly so since the beginning of 2000 with the introduction of the conditions associated with the HIPC Initiative. The reference is the same as in question 11 (i.e. p. 78 of the <i>2005 Finance Bill</i>).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>13. Does the executive’s budget or any supporting budget documentation present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, currency denomination of the debt, or whether it is domestic and external debt) for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information related to the composition of government debt is presented.</li> <li>b. Yes, key additional information is presented, but some details are excluded.</li> <li>c. Yes, some additional information is presented, but it lacks important details.</li> <li>d. No, additional information related to the composition of government debt is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Information relating to the composition of government debt is provided, but this is not comprehensive. For example, details relating to maturity profile of the debt are not presented. The <i>2005 Finance Bill: The Economic and Financial Report</i>, December 2004, p. 77-78.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>



<p>14. Does the executive's budget or any supporting budget documentation present the macroeconomic forecast upon which the budget projections are based?</p> <ol style="list-style-type: none"> <li>Yes, an extensive discussion of the macroeconomic forecast is presented, and key assumptions (such as inflation, real GDP growth, unemployment rate, and interest rates) are stated explicitly.</li> <li>Yes, the macroeconomic forecast is discussed and most of the key assumptions are stated explicitly, but some details are excluded.</li> <li>Yes, there is some discussion of the macroeconomic forecast (and/or the presentation of key assumptions), but it lacks important details.</li> <li>No, information related to the macroeconomic forecast is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> A majority of macroeconomic policy forecasts are presented but not all. The exchange rate movements, as well as unemployment rates, are not included. The <i>2005 Finance Bill: The Economic and Financial Report</i>, December 2004. p. 1-55.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>15. Does the executive's budget or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget (including expenditures, revenues, and debt)?</p> <ol style="list-style-type: none"> <li>Yes, extensive information on the impact of macroeconomic assumptions on the budget is presented, including both a narrative discussion and quantitative estimates.</li> <li>Yes, information is presented, highlighting the impact of the major macroeconomic assumptions, but some details are excluded.</li> <li>Yes, some information is presented, but it lacks important details.</li> <li>No, information on the impact of different macroeconomic assumptions on the budget is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Extensive information on the impact of macroeconomic assumptions is presented, but it lacks the quantitative assessment at sectoral levels and on how it will affect the population. The <i>2005 Finance: The Economic and Financial Report</i>, December 2004, p. 64-74.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>16. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Yes. The executive’s budget contains information on the impact of policy proposals on expenditures, but it does not discuss the detail quantitative breakdown relating to specific functions. The <i>2005 Finance Bill: The Economic and Financial Report</i>, December 2004, p. 77-81.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>17. Does the executive’s budget or any supporting budget documentation present information for at least the budget year that shows how policy proposals in the budget, as distinct from existing policies, affect revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the impact of policy proposals on revenues is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policy proposals on revenues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on the impact of policy proposals on revenues is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The executive’s budget contains extensive information on the impact of policy proposals on revenues and clearly shows how both tax and non-tax revenues are affected. The impact on various lines of revenues like income tax and value added tax (VAT), etc. are explicitly shown. The <i>2005 Finance Bill: The Economic and Financial Report</i>, December 2004, p. 75-77.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<b>Estimates for Years Prior to the Budget Year</b>	
<p>18. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by administrative unit (that is, by ministry, department, or agency)?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by administrative unit for BY-1.</li> <li>b. Expenditures are classified by administrative unit for BY-1, but some small units are not shown separately.</li> <li>c. Expenditures are classified by administrative unit for BY-1, but a significant number of units are not shown separately.</li> <li>d. No expenditures classified by administrative unit are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Expenditures are classified according to main administrative lines for immediate preceding years, but specific details relating to projects completed are not presented in the Bill. In other words, no detailed information is provided to indicate that the expenditures have been put into previously earmarked projects or programs and whether these have effectively been realized. The <i>2005 Finance Bill: The Economic and Financial Report</i>, December 2004, p. 56-57 and p. 75-76.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>19. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by functional classification?</p> <ul style="list-style-type: none"> <li>a. All expenditures are classified by functional classification for BY-1, and the categorization is compatible with international standards.</li> <li>b. All expenditures are classified by functional classification for BY-1, but the categorization is not compatible with international standards.</li> <li>c. Some, but not all, expenditures are classified by function for BY-1.</li> <li>d. No expenditures classified by function are presented for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Expenditures are classified on administrative lines and emphasis is placed on these classifications rather than on functional classification. Within various administrative classifications, some functional classifications are provided. However, these fail to indicate projects/programs realized and the degree of realization. See the same references as in question 18.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>20. Does the executive’s budget or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) that are classified by economic classification?</p> <ol style="list-style-type: none"> <li>All expenditures are classified by economic classification for BY-1, and the categorization is compatible with international standards.</li> <li>All expenditures are classified by economic classification for BY-1, but the categorization is not compatible with international standards.</li> <li>Some, but not all, expenditures are classified by economic classification for BY-1.</li> <li>No expenditures classified by economic classification are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> As in question 19, classification of expenditures is more on administrative and functional lines. Within these lines, economic classifications are observable, but for a limited number of items only. See the reference in questions 18 and 19. However, it should be noted that various administrative units (ministerial departments) have detailed classifications according to functions and economic lines of activities as earlier indicated in the response to questions 2 and 3.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>21. Does the executive’s budget or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>Program-level expenditure data are presented for all expenditures for BY-1.</li> <li>Program-level expenditure data are presented for at least two-thirds of, but not all, expenditures for BY-1.</li> <li>Program-level expenditure data are presented, but for less than two-thirds of expenditures for BY-1.</li> <li>No program-level expenditure data are presented for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> No. The executive’s budget presently fails to indicate individual programs for which expenditures have been incurred.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>22. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the expenditure estimates of the year prior to the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All BY-1 estimates have been updated from the original enacted levels to reflect six or more months of actual expenditure.</li> <li>b. All BY-1 estimates have been updated from the original enacted levels, but reflect less than six months of actual expenditure.</li> <li>c. Some BY-1 estimates have been updated from the original enacted levels to reflect actual expenditure.</li> <li>d. The BY-1 estimates have not been updated from the original enacted levels, or no BY-1 estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>23. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of expenditure presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate expenditure are presented.</li> <li>b. No, such prior-year estimates of aggregate expenditure are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Major aggregates for BY-2 are shown. These assist in showing major trends in the budget. These are contained in the <i>2005 Finance Bill</i>, p. 56.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>24. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for expenditure estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ol style="list-style-type: none"> <li>a. Yes, such prior-year expenditure estimates are presented for all individual programs, and for one or more expenditure classification (such as functional, economic, or administrative).</li> <li>b. Yes, such prior-year estimates are presented for one or more expenditure classification (such as functional, economic, or administrative), but only for some individual programs.</li> <li>c. Yes, such prior-year estimates are presented, but only for a portion of one or more of the expenditure classifications (such as some functions, or some administrative units) and/or for only some individual programs.</li> <li>d. No, such prior-year estimates are presented for aggregate expenditure only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Details are provided only for the immediately preceding year for expenditures. Only aggregates are presented for other years (BY-2) and for a few lines of functions and/or administrative units. See the reference in question 23.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>25. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for all expenditures are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> For the <i>2005 Finance Bill</i>, 2003 is the most recent year for which all expenditures reflect actual outcomes. These figures are presented together with the realization rates. The reference remains: the <i>2005 Finance Bill: The Economic and Financial Report</i>, December 2004, p. 56-57 and a supporting document entitled, <i>State Budget: Revenue and Expenditures</i>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>26. Are the expenditure estimates for the years prior to the budget year adjusted, as needed, to be comparable with the budget-year estimates in terms of classification and presentation?</p> <ul style="list-style-type: none"> <li>a. Yes, prior-year data are always adjusted to be comparable to the budget year data.</li> <li>b. Yes, in most cases, prior-year data are adjusted to be comparable.</li> <li>c. Yes, in some cases, prior-year data are adjusted to be comparable, but significant deviations between prior-year and budget-year classifications exist.</li> <li>d. No, prior-year data are not adjusted to be comparable, or no prior-year estimates are presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The <i>2005 Finance Bill: The Economic and Financial Report</i>, December 2004. Adjustments are made by taking into consideration the main lines of classifications.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>27. Does the executive's budget or any supporting budget documentation identify the different sources of tax revenue (such as income tax or VAT) for the year preceding the budget year (BY-1)?</p> <ul style="list-style-type: none"> <li>a. All tax revenues are identified individually for BY-1.</li> <li>b. Tax revenues amounting to at least two-thirds of, but not all, tax revenue for BY-1 are identified individually.</li> <li>c. Tax revenues amounting to less than two-thirds of all tax revenues for BY-1 are identified individually.</li> <li>d. No tax revenues are identified individually for BY-1.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> All tax revenue expectations and realizations are not presented together with the rates of realizations for BY-2. However, for BY-1, the greater part of the tax revenue expectations and realizations are provided. The reference remains as above.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>28. Does the executive's budget or any supporting budget documentation identify the different sources of non-tax revenue (such as grants, property income, and sales of goods and services) for the year preceding the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All non-tax revenues are identified individually for BY-1.</li> <li>Non-tax revenues amounting to at least two-thirds of, but not all, non-tax revenue for BY-1 are identified individually.</li> <li>Non-tax revenues amounting to less than two-thirds of all non-tax revenues for BY-1 are identified individually.</li> <li>No non-tax revenues are identified individually for BY-1.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> A significant proportion of non-tax revenues expectations and realizations are presented together with the rates of realizations for both BY-2 and for BY-1, although, more non-tax revenue expectations are provided. However, non-tax revenues from sales of goods and services are not clearly provided. The reference is the same as above.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>29. In the executive's budget or any supporting budget documentation, how many months of actual data are reflected in the revenues estimates of the year prior to the budget year (BY-1)?</p> <ol style="list-style-type: none"> <li>All BY-1 estimates have been updated from the original estimates to reflect six or more months of actual revenue collections.</li> <li>All BY-1 estimates have been updated from the original estimates, but reflect less than six months of actual revenue collections.</li> <li>Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue collections.</li> <li>The BY-1 estimates have not been updated from the original estimates or no BY-1 estimates are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Some BY-1 estimates have not been updated from the original estimates to reflect actual revenue since the BY proposal is tabled before BY-1 is completed. The <i>2005 Finance Bill: The Economic and Financial report</i>, December 2004.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>



<p>30. In the executive's budget or any supporting budget documentation, are estimates of the aggregate level of revenues presented for years that precede the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year estimates of aggregate revenue are presented.</li> <li>b. No, such prior-year estimates of aggregate revenue are not presented.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Major aggregates for BY-2 are shown, and these assist in showing major trends in the budget. The <i>2005 Finance Bill</i>, p. 56.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>31. In the executive's budget or any supporting budget documentation, is more detail than just the aggregate level presented for revenue estimates that cover years preceding the budget year by more than one year (that is, BY-2 and prior years)?</p> <ul style="list-style-type: none"> <li>a. Yes, such prior-year revenue estimates are presented for individual sources of revenue, and by revenue classification (such as tax and non-tax).</li> <li>b. Yes, such prior-year estimates are presented by revenue classification (such as tax and non-tax), but only for some individual sources of revenue.</li> <li>c. Yes, such prior-year estimates are presented, but only for some individual sources of revenue.</li> <li>d. No, such prior-year estimates are presented for aggregate revenue only, or they are not presented at all.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Details are provided only for the immediate preceding year sources of revenues. Only aggregates are presented for other years (BY-2) and for a few sources particularly tax related. The <i>2005 Financial Bill: The Economic and Financial Report</i>, December 2004, p. 55-56.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>32. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?</p> <ol style="list-style-type: none"> <li>Two years prior to the budget year (BY-2).</li> <li>Three years prior to the budget year (BY-3).</li> <li>Before BY-3.</li> <li>No actual data for all revenues are presented in the budget or supporting budget documentation.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> For the 2005 executive's budget, 2003 is the most recent year for which all revenues reflect actual outcomes. The reference document remains the <i>2005 Finance Bill: The Economic and financial Report</i>, December 2004.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<p>33. Does the executive's budget or any supporting budget documentation present information related to the government debt for the year preceding the budget year?</p> <ol style="list-style-type: none"> <li>Yes, extensive information is presented on the level and composition of government debt for the year preceding the budget year.</li> <li>Yes, information on the level of debt is presented, but some important details about the composition of the debt are excluded.</li> <li>Yes, but only information on the level of debt is presented.</li> <li>No, information related to the government debt for BY-1 is not presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Major guidelines on government debt are provided for BY-1, but it lacks details such as specifications relating to the bilateral, multilateral agreements, etc. The reference is the same as in the preceding question.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>34. In the executive's budget or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?</p> <ul style="list-style-type: none"> <li>a. Two years prior to the budget year (BY-2).</li> <li>b. Three years prior to the budget year (BY-3).</li> <li>c. Before BY-3.</li> <li>d. No actual data for government debt are presented in the budget or supporting budget documentation.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> For the <i>2005 Finance Law</i>, 2003 is the most recent year for which debt figures reflect actual outcomes. These figures are presented together with the realization rates.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>
<b>Comprehensiveness</b>	
<p>35. Does the executive's budget or any supporting budget documentation present information for at least the budget year on extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key extra-budgetary funds, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on extra-budgetary funds is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>36. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on intergovernmental transfers?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on intergovernmental transfers is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key intergovernmental transfers, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on intergovernmental transfers is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Information relating to intergovernmental transfers is not contained in the budget.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>37. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on transfers to public corporations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on transfers to public corporations is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key transfers to public corporations, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on transfers to public corporations is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Although Law No. 2004/026 of 30/12/2004 of the National Assembly, p. 28, makes provisions for such transfers to take place, no information on transfers to public corporations is provided in the budget.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>38. Does the executive's budget or any supporting budget documentation present information for at least the budget year on quasi-fiscal activities?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on quasi-fiscal activities is presented, including both a narrative discussion and, where possible, quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key quasi-fiscal activities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on quasi-fiscal activities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The public is not informed of such activities, and the information is equally not shown in any budget document. The various finance bills do not carry such information. Typical examples can include assistance by some public institutions to individuals or other institutions.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>39. Does the executive's budget or any supporting budget documentation present information on financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on financial assets is presented, including a listing of the assets, a discussion of their purpose, and an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> See: p. 76 of the <i>2005 Finance Bill</i>. However, an exhaustive list of government financial assets is not presented.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>40. Does the executive's budget or any supporting budget documentation present information on non-financial assets held by the government?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on non-financial assets is presented, including a listing of the assets, a discussion of their purpose, and (where possible) an estimate of their market value.</li> <li>b. Yes, information is presented, highlighting key information, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on non-financial assets is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Some information is provided, but the information lacks details particularly relating to market values. This includes information on government buildings as well. See p. 76 of the <i>2005 Finance Bill: The Economic and Financial Report</i>, December 2004.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>41. Does the executive's budget or any supporting budget documentation present information for at least the budget year on expenditure arrears?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on expenditure arrears is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key expenditure arrears, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on expenditure arrears is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Some information is provided on key expenditures arrears like salary arrears, arrears owed to companies, etc. See p. 77-78 of the <i>2005 Finance Bill: The Economic and Financial Report</i>. This is not comprehensive, although, some important details are provided.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>42. Does the executive’s budget or any supporting budget documentation present information on contingent liabilities (such as government loan guarantees)?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on contingent liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key contingent liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on contingent liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Although the government is involved in providing guarantees particularly for public enterprises and parastatals, and against non-commercial risks for private enterprises, these are not included in the executive’s budget under these headings. Rather, they fall under other expenses as seen on p. 80 of the <i>2005 Finance Bill</i>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>43. Does the executive’s budget or any supporting budget documentation present information on future liabilities, such as civil service pensions?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on future liabilities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key future liabilities, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on future liabilities is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The budget emphasizes current and immediate past liabilities, as stated in p. 78 of the <i>2005 Finance Law</i> under heading 9.2.2: <i>Analysis of Public Expenditures</i>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>44. Does the executive’s budget or any supporting budget documentation provide details on the sources of donor assistance, both financial and in-kind?</p> <ul style="list-style-type: none"> <li>a. All sources of donor assistance are identified individually.</li> <li>b. At least two-thirds of, but not all, sources of donor assistance, are identified individually.</li> <li>c. Less than two-thirds of sources of donor assistance are identified individually.</li> <li>d. No sources of donor assistance are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Allocations for donor assistance are provided but only on aggregates. No details are provided. See the <i>Finance Law of 2005</i> in Chapter 9: 9.2.1.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>45. Does the executive’s budget or any supporting budget documentation present information for at least the budget year on tax expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax expenditures is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key tax expenditures, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on tax expenditures is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No information is provided in the <i>Finance Bill</i> for tax expenditures.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>



<p>46. Does the executive’s budget or any supporting budget documentation identify all earmarked revenues?</p> <ul style="list-style-type: none"> <li>a. All earmarked revenues are identified individually.</li> <li>b. At least two-thirds of, but not all, earmarked revenues are identified individually.</li> <li>c. Less than two-thirds of earmarked revenues are identified individually.</li> <li>d. No earmarked revenues are identified individually.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Some earmarked revenues are presented on individual basis, but details are not provided for all items. Details of earmarked revenues from oil are not indicated, as is done for taxes. The <i>2005 Finance Bill: The Economic and Financial Report</i>, December 2004, p. 75-77.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>47. What percentage of expenditure in the budget year is dedicated to spending on secret items relating to, for instance, national security and military intelligence?</p> <ul style="list-style-type: none"> <li>a. One percent or less of expenditure is dedicated to secret items.</li> <li>b. Three percent or less, but more than one percent, of expenditure is dedicated to secret items.</li> <li>c. Eight percent or less, but more than three percent, of expenditure is dedicated to secret items.</li> <li>d. More than eight percent of expenditure is dedicated to secret items, or the percentage is not available to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> This proportion is obtained for the 2005 Budget by taking expenditures on defense, general security, state intervention, etc. This gives a percentage above 12.35%. See p. 78-80 of the <i>2005 Finance Bill</i>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<b>The Budget Narrative &amp; Performance Monitoring</b>	
<p>48. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals, by administrative unit (or functional category), for the budget year?</p> <p style="margin-left: 40px;">a. Yes, extensive information on the link between the budget and the government’s stated policy goals, by administrative unit (or functional category) is presented, including both a narrative discussion and quantitative estimates.</p> <p style="margin-left: 40px;">b. Yes, information is presented, highlighting the link between major policy goals and the budget, but some details are excluded.</p> <p style="margin-left: 40px;">c. Yes, some information is presented, but it lacks important details.</p> <p style="margin-left: 40px;">d. No, information on the link between the budget and the government’s stated policy goals is not presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p style="margin-left: 40px;"><u>Citation and/or comment:</u> <i>The Finance Bill of 2005: The Economic and Financial Report</i>, December 2004, p. 1-55.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>49. Does the executive’s budget or any supporting budget documentation explain how the proposed budget is linked to government’s stated policy goals for a multi-year period (for at least two years beyond the budget year)?</p> <p style="margin-left: 40px;">a. Yes, extensive information on the link between the budget and the government’s stated policy goals over a multi-year period is presented, including both a narrative discussion and quantitative estimates.</p> <p style="margin-left: 40px;">b. Yes, information is presented, highlighting the major policy goals, but some details are excluded.</p> <p style="margin-left: 40px;">c. Yes, some information is presented, but it lacks important details.</p> <p style="margin-left: 40px;">d. No, information on the link between the budget and the government’s stated policy goals over a multi-year period is not presented.</p> <p style="margin-left: 40px;">e. Not applicable/other (please comment).</p> <p style="margin-left: 40px;"><u>Citation and/or comment:</u> No information is provided on how the proposed budget relates to stated policy goals for future years.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>50. Does the executive’s budget or any supporting budget documentation present non-financial data, such as the number of beneficiaries, for expenditure programs?</p> <ol style="list-style-type: none"> <li>Non-financial data are presented for all programs.</li> <li>Non-financial data are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Non-financial data are presented for programs representing less than two-thirds of expenditure.</li> <li>No non-financial data are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>51. Are the non-financial data presented useful for assessing how an expenditure program is performing?</p> <ol style="list-style-type: none"> <li>The non-financial data are very useful for assessing program performance.</li> <li>The non-financial data are mostly useful for assessing program performance.</li> <li>The non-financial data are somewhat useful for assessing program performance.</li> <li>No non-financial data are provided or they are not useful for assessing program performance.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Non-financial data presented are not useful for measuring program performance since they are not tied to specific programs.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>52. Does the executive’s budget or any supporting budget documentation contain performance indicators for expenditure programs?</p> <ol style="list-style-type: none"> <li>Performance indicators are presented for all programs.</li> <li>Performance indicators are presented for programs representing at least two-thirds of, but not all, expenditures.</li> <li>Performance indicators are presented for programs representing less than two-thirds of expenditures.</li> <li>No performance indicators are presented.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> This presents the weakness of budgeting in Cameroon, as no performance indicators are included in the budget. This makes it difficult to assess the level of achievements at the end of the fiscal year.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>53. Are the performance indicators sufficiently well designed, such that one can assess whether there has been progress toward meeting policy goals?</p> <ol style="list-style-type: none"> <li>All performance indicators are well designed.</li> <li>Most performance indicators are well designed.</li> <li>Some performance indicators are well designed, but most are not.</li> <li>No programs have performance indicators, or they are not well designed.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> They do not exist. This explains why it is very difficult in Cameroon to precisely quantify the level of public program achievements.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>54. Are performance indicators used in conjunction with performance targets presented in the executive's budget or any supporting budget documentation?</p> <ol style="list-style-type: none"> <li>All performance indicators are used in conjunction with performance targets.</li> <li>Most performance indicators are used in conjunction with performance targets.</li> <li>Some performance indicators are used in conjunction with performance targets, but most are not.</li> <li>No performance indicators are used in conjunction with performance targets.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Nothing is clear in the system relating to these. As already indicated in questions 53 and 52; performance indicators do not exist. Thus, it becomes virtually impossible to say whether performance indicators are used in conjunction with performance targets.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>55. Does the executive’s budget or any supporting budget documentation present information on policies (both proposals and existing commitments) in at least the budget year that are intended to benefit directly the country’s most impoverished populations?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on policies intended to alleviate poverty is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the impact of key policies intended to alleviate poverty, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on policies intended to alleviate poverty is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Proposals are contained in the <i>Economic and Financial Report</i>, but there is nothing that relates to existing commitments that target the impoverished population.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<b>Additional Key Information for Budget Analysis &amp; Monitoring</b>	
<p><i>Please note that the questions in this section ask about information that is generally available to the public. The information need not be included in the executive’s budget proposal or supporting documents, but may be found in other documents issued by the executive.</i></p>	
<p>56. Does the executive make available to the public a description of the tax rate or fee schedule for all revenue sources?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on tax rates and fee schedules is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting the rates and fees for major revenue sources, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> These are presented and justified by the head of government during the legislative session when the vote on the budget takes place. Documents are issued and distributed to all tax offices around the Republic. These are also published in the <i>National Gazette</i>. See the <i>2005 Finance Bill</i>, p. 81-87.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">a</div>

<p>57. Does the executive make available to the public an analysis of the distribution of the tax burden?</p> <ul style="list-style-type: none"> <li>a. Yes, a detailed analysis of the distribution of the tax burden is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an analysis is presented; highlighting key aspects of the distribution, but some details are excluded.</li> <li>c. Yes, some analysis is presented, but it lacks important details.</li> <li>d. No analysis on the distribution of the tax burden is presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>58. Does the executive make available to the public an explanation of the conditions associated with assistance from international financial institutions (IFI)?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with IFI assistance is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with IFI assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Yes. Some information is presented, but it lacks some details. In the <i>Economic Report</i>, which describes the state of the economy, information is provided about the conditions associated with assistance from international financial institutions. This is contained in the <i>2005 Finance Law</i> which originates from the <i>Economic and Financial Report of 2004</i>. Supporting documents, like the <i>Budget Guidelines</i>, which is presented by the head of government, and the <i>Pre-Budget Proposal</i> of the executive, have some comments relating to conditions associated with assistance from IFIs. <i>Cameroon Tribune</i> No.8245 of December 14, 2004, p. 7 – 9; No. 8433 of September 13, 2005, p. 12 – 14, etc.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>59. Does the executive make available to the public an explanation of the conditions associated with assistance from donor countries?</p> <ol style="list-style-type: none"> <li>a. Yes, extensive information on conditions associated with donor country assistance is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information on conditions associated with donor country assistance is not presented.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> In relationship to the conditions associated with donor countries, the principal budget document only indicates (in quantitative terms) the value of assistance from donor countries. However, supporting documents like the <i>Budget Guidelines</i>, presented by the head of government, and the <i>Pre-Budget Proposal</i> of the executive have some comments relating to donor country conditions. See the references in question 58.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>60. Does the executive make available to the public a summary that describes the budget and its proposals?</p> <ol style="list-style-type: none"> <li>a. Yes, it provides a summary that is very informative.</li> <li>b. Yes, it provides a summary that is somewhat informative.</li> <li>c. Yes, but the summary is not very informative.</li> <li>d. No, it does not provide a summary.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Yes. The head of state always issues a <i>communiqué</i> during the cabinet of ministers' meetings (which he chairs about four months to the end of the finance year). The head of government (the Prime Minister) also comes out with budget guidelines during the parliamentary session in which the budget is debated. All of these speeches are published in the <i>National Gazette</i> in both English and French. <i>Cameroon Tribune</i> as stated in questions 57, 58 and 59.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>61. Does the executive publish a “citizens budget” or some non-technical presentation intended for a wide audience that describes the budget and its proposals?</p> <ul style="list-style-type: none"> <li>a. Yes, it publishes a citizens budget that is very informative.</li> <li>b. Yes, it publishes a citizens budget that is somewhat informative.</li> <li>c. Yes, but the citizens budget is not very informative.</li> <li>d. No, it does not publish a citizens budget.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> This is not known of in Cameroon.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>62. Does the executive make available to the public non-technical definitions of terms used in the budget and other budget-related documents (for instance, in a glossary)?</p> <ul style="list-style-type: none"> <li>a. Yes, thorough definitions of budget terms are provided.</li> <li>b. Yes, definitions are provided, but some details are excluded.</li> <li>c. Yes, some definitions are provided, but it lacks important details.</li> <li>d. No, definitions are not provided.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Budgets are considered technical documents. Thus, they are not simplified for a common persons’ understanding. Apart from the <i>Economic Report</i>, which describes the state of the economy in the preceding years, no explanations are made about terms used in the Budget. The <i>2005 Finance Bill: The Economic and Financial Report</i>, December 2004.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>63. Does the executive make available to the public a summary of the budget process?</p> <ul style="list-style-type: none"> <li>a. Yes, it includes a summary of the budget process that is very informative.</li> <li>b. Yes, it includes a summary of the budget process that is somewhat informative.</li> <li>c. Yes, but the summary of the budget process is not very informative.</li> <li>d. No, it does not include a summary of the budget process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> As already indicated, the public is not involved in budget preparation. It is purely a technical issue involving the technocrats. The public is only informed of the budget through various speeches and the enacted budget.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>



<p>64. Do citizens have the right in law to access government information, including budget information?</p> <ol style="list-style-type: none"> <li>Yes, the right has been codified into law, and citizens are generally able in practice to obtain government information, including budget information.</li> <li>Yes, the right has been codified into law, but it is sometimes not possible for citizens in practice to obtain government information, including budget information.</li> <li>Yes, the right has been codified into law, but it is frequently or always impossible in practice to obtain access to government information, including budget information.</li> <li>No, the right to access government information has not been codified into law, or this right does not include access to budget information.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Like most laws in Cameroon, nothing is put into practice.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>65. Are citizens able in practice to obtain financial information on expenditures for individual programs in a format that is more highly disaggregated than that which appears in the executive's budget proposal if they request it (for example, from a ministry or agency)?</p> <ol style="list-style-type: none"> <li>In practice, highly disaggregated information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>In practice, highly disaggregated information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>In practice, highly disaggregated information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>In practice, no highly disaggregated expenditure information is available.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Disaggregated information exists, but it is not made available to the public. Researchers are even unable to get the disaggregated budget information formally. Only the aggregates are published for public consumption.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>66. Are citizens able in practice to obtain non-financial information related to expenditures (for example, number of beneficiaries, number of persons employed by the program, etc.) for individual programs in a format that is more highly disaggregated than that which appears in the executive’s budget proposal if they request it from a ministry or agency?</p> <ul style="list-style-type: none"> <li>a. In practice, highly disaggregated non-financial information is available to the public for all programs except those considered related to national security or military intelligence.</li> <li>b. In practice, highly disaggregated non-financial information is available to the public for programs representing at least two-thirds of, but not all, expenditures.</li> <li>c. In practice, highly disaggregated non-financial information is available to the public for programs representing less than two-thirds of expenditures.</li> <li>d. In practice, no highly disaggregated non-financial expenditure information is available.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> This is the same as in question 65. In addition, what is made available by government ministries to experts, say, from the World Bank and the IMF, is not made available to Cameroonians (both ordinary citizens and researchers).</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
--	---

## **Section Three: The Budget Process**

<b>The Budget Process</b>	
<b>Executive's Formulation of the Budget</b>	
<p>67. How far in advance of the release of the budget is the day of its release known?</p> <ol style="list-style-type: none"> <li>The release date is set in permanent law.</li> <li>The executive announces the release date at least two months in advance.</li> <li>The executive announces the release date less than two months but more than two weeks in advance.</li> <li>The executive announces the release date two weeks or less before the release, or makes no announcement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The law states that the parliamentary session must deliberate on the proposed finance bill and the executive have a stipulated time to sign and put it into law. (See the 1996 Constitution.) Although, generally, finance bills are introduced into Parliament late. Cameroonians know that each year, the finance bill should be released by December at the end of the preceding year as provided in the Constitution. See: Section 18 (IV) of the 1996 Constitution, p. 18-19.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	a
<p>68. Does the executive release to the public its timetable for its budget preparation process?</p> <ol style="list-style-type: none"> <li>Yes, a detailed timetable is released to the public.</li> <li>Yes, a timetable is released, but some details are excluded.</li> <li>Yes, a timetable is released, but it lacks important details.</li> <li>No, a timetable is not issued to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The public is not informed of such a timetable.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	d

<p>69. Does the executive adhere to its timetable for the preparation and release of the budget?</p> <ul style="list-style-type: none"> <li>a. The executive adheres to the dates in its timetable.</li> <li>b. The executive adheres to most of the key dates in its timetable.</li> <li>c. The executive has difficulty adhering to most of the dates in its timetable.</li> <li>d. The executive does not adhere to the dates in its timetable, or it does not release to the public its timetable.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The executive usually adheres to major dates in its timetable, but this question is answered “d” because this timetable is not released to the public. See question 68.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>70. Does the executive hold consultations with members of the legislature as part of its process of determining budget priorities?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive holds extensive consultations with a wide range of legislators.</li> <li>b. Yes, the executive holds consultations with a range of legislators, but some key members are excluded.</li> <li>c. Yes, the executive holds very limited consultations, involving only a few members of the legislature.</li> <li>d. No, the executive does not typically consult with members of the legislature as part of the budget preparation process.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The executive is the wing that prepares the budget. The legislature only comes in to approve what the executive proposes. It is only at this level that the legislature can question certain elements in the budget and particularly expenditures. Most of the time, the legislature only knows of the budget priorities when the finance law is introduced into Parliament for debate and approval. Information presented was obtained from interviews with parliamentarians both of the opposition and the ruling party.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>71. Does the executive hold consultations with the public as part of its process of determining budget priorities?</p> <ol style="list-style-type: none"> <li>Yes, the executive holds extensive consultations with a wide range of constituencies.</li> <li>Yes, the executive holds consultations with a range of constituencies, but some key constituencies are excluded.</li> <li>Yes, the executive holds very limited consultations, involving only a few constituencies.</li> <li>No, the executive does not typically consult with the public as part of the budget preparation process.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The executive consults experts and not the general public. Very limited consultations are held. This is especially true for specific tax and/or expenditure considerations, but also in the development of the Medium Term Expenditure Policy (MTEP) policy. But, political economy weight, partisan political considerations and analytical capacity have been key determinants of who is consulted, when and how.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>72. When does the executive release a pre-budget statement to the public?</p> <ol style="list-style-type: none"> <li>The executive releases a pre-budget statement at least four months in advance of the start of the budget year.</li> <li>The executive releases a pre-budget statement at least two months (but less than four months) in advance of the start of the budget year.</li> <li>The executive releases a pre-budget statement, but it is released less than two months before the start of the budget year.</li> <li>The executive does not release a pre-budget statement.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Pre-budget statements are released by the executive usually around the end of September (at the latest). The fiscal or budget-year starts in January and ends in December. The reference document is the <i>Cameroon Tribune</i> of Friday, August 13, 2004 which is a pre-budget statement for the 2005 fiscal year. See p. 11-15.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>73. Does the pre-budget statement describe the government’s macroeconomic and fiscal framework?</p> <ol style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s fiscal and macroeconomic policy is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented; highlighting key aspects of the fiscal and macroeconomic framework, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The key macroeconomic framework is discussed to provide guidelines on the preparation of the budget. This clearly indicates the government’s policies that will guide development during the forthcoming fiscal year. For the <i>2005 Pre-Budget Statement</i>, see the <i>Cameroon Tribune</i> of Friday August 13, 2004, p. 11-15.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>74. Does the pre-budget statement describe the government’s policies and priorities that will guide the development of detailed estimates for the upcoming budget?</p> <ol style="list-style-type: none"> <li>a. Yes, an extensive explanation of the government’s budget policies and priorities is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key aspects of the government’s budget policies and priorities, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or the executive does not release to the public a pre-budget statement.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The reference is the same as in questions 72 and 73.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>

<b>Legislative Approval of the Budget</b>	
<p>75. How far in advance of the start of the budget year does the legislature receive the budget?</p> <ol style="list-style-type: none"> <li>a. The legislature receives the budget at least three months before the start of the budget year.</li> <li>b. The legislature receives the budget at least six weeks, but less than three months, before the start of the budget year.</li> <li>c. The legislature receives the budget less than six weeks before the start of the budget year.</li> <li>d. The legislature does not receive the budget before the start of the budget year.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The legislature only receives the budget during the parliamentary session to deliberate on it. Even then, the budget is often only introduced into Parliament a few days before the end of the session. This gives the legislature very limited time to fully understand the content of the budget before voting on it.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>76. Does a legislative committee (or committees) hold public hearings on the macroeconomic and fiscal framework presented in the budget in which testimony from the executive branch and the public is heard?</p> <ol style="list-style-type: none"> <li>a. Yes, public hearings are held on the macroeconomic and fiscal framework in which testimony is heard from the executive branch and a wide range of constituencies.</li> <li>b. Yes, hearings are held in which testimony is heard from the executive branch and some constituencies.</li> <li>c. Yes, hearings are held in which testimony from the executive branch is heard, but no testimony from the public is heard.</li> <li>d. No, public hearings are not held on the macroeconomic and fiscal framework in which testimony from the executive branch and the public is heard.</li> <li>e. Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The various ministers individually present the budgets of their ministerial departments to the legislature during parliamentary sessions and try to justify their proposed budgets. However, these presentations always come towards the end of parliamentary sessions, and this does not give enough time for debates and questioning. The public does not have access to these deliberations, but they can listen to them from the national radio, see them on national television and others or read from newspapers. However, in this procedure, the public cannot give testimony.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>



<p>77. Do legislative committees hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the executive branch is heard?</p> <ol style="list-style-type: none"> <li>Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>Yes, hearings are held, covering key administrative units, in which testimony from the executive branch is heard.</li> <li>Yes, a limited number of hearings are held in which testimony from the executive branch is heard.</li> <li>No, public hearings are not held on the budgets of administrative units in which testimony from the executive branch is heard.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> These are usually organized after the budget has been deliberated and approved by the legislature. Usually, administrative heads (typically ministers) organize press conferences to clarify the public on some key issues relating to the budget of their ministerial departments. The public could listen from radio, read from papers or see from national television and others.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>78. Does a legislative committee (or committees) hold public hearings on the individual budgets of central government administrative units (that is, ministries, departments, and agencies) in which testimony from the public is heard?</p> <ol style="list-style-type: none"> <li>Yes, extensive public hearings are held on the budgets of administrative units in which testimony from the public is heard.</li> <li>Yes, hearings are held, covering key administrative units, in which testimony from the public is heard.</li> <li>Yes, a limited number of hearings are held in which testimony from the public is heard.</li> <li>No, public hearings are not held on the budgets of administrative units in which testimony from the public is heard.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>79. Do the legislative committees that hold public hearings release reports to the public on these hearings?</p> <ul style="list-style-type: none"> <li>a. Yes, the committees release very informative reports, which include all written testimony presented at the hearings.</li> <li>b. Yes, the committees release reports, but some details are excluded.</li> <li>c. Yes, the committees release reports, but they are not very informative.</li> <li>d. No, the committees do not release reports or do not hold public hearings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>80. Does the executive present more details or provide a better explanation of any budget proposal, if members of the legislature (including from minority parties) request such information?</p> <ul style="list-style-type: none"> <li>a. The executive responds to such legislative requests, and it generally provides an appropriate and timely response.</li> <li>b. The executive responds to such legislative requests, but its responses are sometimes not appropriate or timely.</li> <li>c. The executive responds to such legislative requests, but its responses are typically not appropriate or timely.</li> <li>d. The executive responds selectively or ignores such legislative requests.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> The time allocated to the legislature to scrutinize the budget is usually very short. This does not allow for serious scrutiny. A lot of clarifications are usually requested, but time is always a constraint.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>81. Is the legislature (or the appropriate legislative committee) given information for the budget year on the spending of secret items relating to, for instance, national security and military intelligence?</p> <ol style="list-style-type: none"> <li>Yes, the legislature is provided extensive information on all spending on secret items.</li> <li>Yes, the legislature is provided information on spending on secret items, but some details are excluded.</li> <li>Yes, the legislature is provided some information on spending on secret items, but it lacks important details.</li> <li>No, the legislature is provided no information on secret items.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Only the details contained in the <i>Budget Proposal</i> are available to the legislature—particularly those of the opposition. Specific budget committees do get briefed on these items.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>82. Does the legislature have authority to amend the budget presented by the executive?</p> <ol style="list-style-type: none"> <li>Yes, the legislature has unlimited authority to amend the budget.</li> <li>Yes, the legislature has authority to amend the budget, with some limitations.</li> <li>Yes, the legislature has authority to amend the budget, but its authority is very limited.</li> <li>No, the legislature does not have any authority to amend the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The law provides for this amendment, but in practice it is hardly ever done. This is because the bill is always introduced to Parliament very late.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>83. What is the most detail provided in the appropriation (expenditure budget) approved by the legislature?</p> <ul style="list-style-type: none"> <li>a. The approved budget includes program-level detail.</li> <li>b. The approved budget includes departmental totals and some additional details (for instance, sub-department totals or major programs).</li> <li>c. The approved budget includes only departmental totals.</li> <li>d. The approved budget includes less information than departmental totals.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<b>Executive's Implementation of the Budget</b>	
<p>84. How often does the executive release to the public in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual expenditure are released at least every month.</li> <li>b. In-year reports on actual expenditure are released at least every quarter.</li> <li>c. In-year reports on actual expenditure are released at least semi-annually.</li> <li>d. In-year reports on actual expenditure are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> In-year reports, even where they exist, are not released to the public.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>85. What share of expenditure is covered by in-year reports on actual expenditure (organized by administrative unit, economic classification and/or function)?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports cover all expenditures.</li> <li>b. Yes, in-year reports cover at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, in-year reports cover less than two-thirds of expenditures.</li> <li>d. No in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> As stated in question 85, in-year reports, even when produced, are not for public consumption.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>86. Do the in-year reports released to the public compare actual year-to-date expenditure with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all expenditures.</li> <li>b. Yes, comparisons are made for at least two-thirds, but not all, of expenditures.</li> <li>c. Yes, but comparisons are made for less than two-thirds of expenditures.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> This is the same as in questions 85 and 86.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>87. How often does the executive release to the public in-year reports on actual revenue collections by source of revenue?</p> <ul style="list-style-type: none"> <li>a. In-year reports on actual revenue collections by source of revenue are released at least every month.</li> <li>b. In-year reports on actual revenue collections are released at least every quarter.</li> <li>c. In-year reports on actual revenue collections are released at least semi-annually.</li> <li>d. In-year reports on actual revenue collections by source of revenue are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>88. What share of revenue is covered by the in-year reports on actual revenue collections?</p> <ul style="list-style-type: none"> <li>a. In-year reports cover the actual revenue collections of all sources of revenue.</li> <li>b. In-year reports cover the actual revenue collections of at least two-thirds of, but not all, sources of revenue.</li> <li>c. In-year reports cover actual revenue collections of less than two-thirds of revenue sources.</li> <li>d. In-year reports on actual revenue collections are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>89. Do the in-year reports released to the public compare actual year-to-date revenue collections with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?</p> <ul style="list-style-type: none"> <li>a. Yes, comparisons are made for all revenue sources.</li> <li>b. Yes, comparisons are made for at least two-thirds of, but not all, revenue sources.</li> <li>c. Yes, but comparisons are made for less than two-thirds of revenue sources.</li> <li>d. No, comparisons are not made, or no in-year reports are released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>90. Does the executive release to the public in-year reports on actual borrowing?</p> <ul style="list-style-type: none"> <li>a. Yes, in-year reports on actual borrowing are released at least every month.</li> <li>b. Yes, in-year reports on actual borrowing are released at least every quarter.</li> <li>c. Yes, in-year reports on actual borrowing are released at least semi-annually.</li> <li>d. No, in-year reports on actual borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>91. Do in-year reports released to the public on actual borrowing present information related to the composition of government debt (such as interest rates on the debt, maturity profile of the debt, and currency denomination of the debt) for the budget year?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information related to the composition of government debt is presented.</li> <li>b. Yes, key additional information is presented, but some details are excluded.</li> <li>c. Yes, some additional information is presented, but it lacks important details.</li> <li>d. No, additional information related to the composition of government debt is not presented, or such in-year reports on borrowing are not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>92. For in-year reports on actual expenditure released to the public by the executive, how much time typically elapses between the end of the reporting period and when the report is released (e.g., are quarterly reports released less than 4 weeks after the end of the quarter)?</p> <ol style="list-style-type: none"> <li>Reports are released 1 month or less after the end of the period.</li> <li>Reports are released 2 months or less (but more than 1 month) after the end of the period.</li> <li>Reports are released more than 2 months after the end of the period.</li> <li>In-year reports are not released.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>93. Does the executive release to the public a mid-year review of the budget that discusses the changes in economic outlook since the budget was enacted?</p> <ol style="list-style-type: none"> <li>Yes, the mid-year review includes an extensive discussion of the economy that includes a revised forecast for the full fiscal year and its effects on the budget.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks some details.</li> <li>Yes, the mid-year review includes a discussion of the economy, but it lacks important details.</li> <li>No, the mid-year review does not include a discussion of the economy, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The mid-year review concerns revenue generation and expenditures summarized according to main functions. This shows that details relating to some aspects of the budget are not covered by the reviews. It discusses the major macroeconomic trends without necessarily elaborating on them. <i>Cameroon Tribune</i> No. 8441/4640 of Friday, September 23, 2005, p. 6.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>

<p>94. Does the executive release to the public a mid-year review of the budget that includes updated expenditure estimates for the budget year underway?</p> <ol style="list-style-type: none"> <li>Yes, the mid-year review includes updated expenditure estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>Yes, the mid-year review includes updated estimates of expenditure, but some details on why estimates have changed are not provided.</li> <li>Yes, the mid-year review includes updated estimates of expenditure, but important details on why estimates have changed are not provided.</li> <li>No, the mid-year review does not include updated expenditure estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> As already indicated in the questions above, mid-year reviews provide updates on expenditures, but only on major functional lines. Details are not published (e.g. no details relating expenditures on infrastructure, health, basic education, etc.), and these are fundamental to poverty issues. <i>Cameroon Tribune</i> No. 8441/4640 of Friday, September 23, 2005, p. 6.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>95. What is the most detail provided in the mid-year review for expenditures?</p> <ol style="list-style-type: none"> <li>The mid-year review includes program-level detail for expenditures.</li> <li>The mid-year review includes departmental totals (or functional totals) and some additional details (for instance, sub-department totals or major programs).</li> <li>The mid-year review includes only departmental totals (or functional totals).</li> <li>The mid-year review includes less information than departmental totals (or functional totals) for expenditures, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The mid-year review does not include complete departmental totals. Only expenditures relating to functioning (operating expenses) and investment expenditures are highlighted. These are not presented according to the various headings as provided in the <i>Budget Proposal</i> or enacted budget. <i>Cameroon Tribune</i> No. 8441/4640 of Friday, September 23, 2005, p. 6. Only aggregates relating to functioning and investment budgets are presented.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>



<p>96. Does the executive release to the public a mid-year review of the budget that includes updated revenue estimates for the budget year underway?</p> <ol style="list-style-type: none"> <li>Yes, the mid-year review includes updated revenue estimates for the full fiscal year, providing extensive information on why estimates have changed from the original enacted levels.</li> <li>Yes, the mid-year review includes updated estimates of revenue, but some details on why estimates have changed are not provided.</li> <li>Yes, the mid-year review includes updated estimates of revenue, but important details on why estimates have changed are not provided.</li> <li>No, the mid-year review does not include updated revenue estimates for the budget year, or the executive does not release a mid-year review of the budget.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The mid-year report provides major trends in revenue collection and compares to revenue estimates. The rate of current realization is compared to that of previous fiscal year. However, it fails to provide details of the various changes that have occurred. <i>Cameroon Tribune</i> No. 8441/4640 of Friday September 23, 2005, p. 6.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>97. Does the executive seek input from the legislature when the executive shifts funds between administrative units (except when the amounts are below a certain level, as specified in law or regulation)?</p> <ol style="list-style-type: none"> <li>Yes, the executive seeks approval from the legislature before shifting funds between administrative units.</li> <li>Yes, the executive advises the legislature before shifting funds, giving the legislature an opportunity to block or modify the proposed adjustment.</li> <li>Yes, the executive seeks legislative approval, but only after the shift of funds has been implemented.</li> <li>No, the executive shifts funds between administrative units without seeking input from the legislature.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The legislature is not contacted when funds are to be shifted from one administrative unit or function to another.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>98. During the past year, have there been credible reported instances in which the procurement of goods and services has not followed an open and competitive process in practice?</p> <ol style="list-style-type: none"> <li>There were no credible reported instances of procurement failing to follow an open and competitive process in practice during the past year.</li> <li>The procurement of goods and services frequently followed an open and competitive process in practice, but there were some reported instances of irregularities.</li> <li>The procurement of goods and service followed an open and competitive process in many instances, but there were significant reported examples of irregularities.</li> <li>No, the procurement process was not open and competitive in practice.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> The government has a Procurements Tender Board, but its capacity remains limited. Reports abound of procurements that have been far from following open and competitive processes.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">c</div>
<p>99. When does the legislature typically approve supplemental budgets?</p> <ol style="list-style-type: none"> <li>Supplemental budgets are approved before the funds are expended, or the executive rarely proposes a supplemental budget (please specify).</li> <li>Supplemental budgets are approved after the funds are expended, or the executive implements supplemental budgets without ever receiving approval from the legislature (please specify).</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> Supplemental budgets are not known in Cameroon. No provision is made by law. When the need arises, the executive certainly deviates from the budget without parliamentary approval.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">b</div>

<p>100. In most years, how large are supplemental budget requests relative to the size of the original budget?</p> <ul style="list-style-type: none"> <li>a. Supplemental budgets are generally equal to 2 percent or less of the original budget.</li> <li>b. Supplemental budgets are generally equal to more than 2 percent, but less than 5 percent, of the original budget.</li> <li>c. Supplemental budget are generally equal to more than 5 percent, but less than 10 percent, of the original budget.</li> <li>d. Supplemental budget are generally equal to 10 percent or more of the original budget, or insufficient information is available to the public regarding the amount of supplemental budgets.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> As stated in question 99, supplemental budgets are not known.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>101. When does the legislature approve the expenditure of contingency funds or other funds for which no specific purpose was identified in the budget?</p> <ul style="list-style-type: none"> <li>a. Expenditures are approved before the funds are expended, or contingency funds or other funds with no specific purposes are not included in the budget.</li> <li>b. Expenditures are approved after the funds are expended, but before the end of the fiscal year.</li> <li>c. Expenditures are approved after the end of the fiscal year, for example in the next budget.</li> <li>d. Such expenditure takes place without legislative approval.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No provision is made for such funds.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<b>Executive's Year-End Report and the Supreme Audit Institution</b>	
<p>102. How long after the end of the budget year does the executive release to the public a year-end report or another document that discusses the budget's actual outcome for the year?</p> <ul style="list-style-type: none"> <li>a. Reports are released six months or less after the end of the fiscal year.</li> <li>b. Reports are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>c. Reports are released more than 12 months after the end of the fiscal year.</li> <li>d. The executive does not release a year-end report.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Such documents are not public information in Cameroon. The practice here is that during the presentation of the budget to the National Assembly by the prime minister during the third ordinary congress of the National Assembly during the months of November or December, highlights relating to the previous fiscal year are used as reference. A more elaborate document is presented in the finance bill of the coming year in which details relating to the previous budget are discussed. However, these are not audited, and thus do not qualify as a year-end report. The Audit Bench of the Supreme Court is charged with this function as per the 1996 Constitution. However, it has not been operational. Members were only installed on December 20, 2005.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>103. In the year-end report, or another document released to the public by the executive (please specify below), have the data on the actual outcomes been audited?</p> <ul style="list-style-type: none"> <li>a. Yes, all data on actual outcomes have been audited.</li> <li>b. At least two-thirds, but not all, of the data on actual outcomes have been audited.</li> <li>c. Less than two-thirds of the data on actual outcomes have been audited.</li> <li>d. None of the data on actual outcomes has been audited, or a year-end report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>104. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>105. What level of detail is the focus of the explanation of the differences between the enacted levels and the actual outcome for expenditures presented in the year-end report, or another document released to the public by the executive (please specify below)?</p> <ul style="list-style-type: none"> <li>a. The explanation of the differences between the enacted expenditure levels and the actual outcome focuses on the program level.</li> <li>b. The explanation focuses on departmental totals (or functional totals) or some lower level of detail (but not the program level in all cases).</li> <li>c. The explanation focuses on a higher level of aggregation than departmental totals (or functional totals),</li> <li>d. No explanation of the differences is provided, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>106. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>107. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>108. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original estimates of non-financial data and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>109. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the original performance indicators and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>110. Does the year-end report, or another document released to the public by the executive (please specify below), explain the difference between the enacted level of funds intended to benefit directly the country’s most impoverished populations and the actual outcome?</p> <ul style="list-style-type: none"> <li>a. Yes, an extensive explanation of the differences is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, an explanation is presented, highlighting key differences, but some details are excluded.</li> <li>c. Yes, some explanation is presented, but it lacks important details.</li> <li>d. No, an explanation is not presented, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>111. Does the year-end report, or another document released to the public by the executive (please specify below), present the actual outcome for extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, extensive information on the actual outcome for extra-budgetary funds is presented, including both a narrative discussion and quantitative estimates.</li> <li>b. Yes, information is presented, highlighting key issues, but some details are excluded.</li> <li>c. Yes, some information is presented, but it lacks important details.</li> <li>d. No, information is not presented on extra-budgetary funds, or such a report is not released.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>



<p>112. How long after the end of the fiscal year are the final expenditures of national departments audited and (except for secret programs) released to the public?</p> <ol style="list-style-type: none"> <li>Final audited accounts are released to the public six months or less after the end of the fiscal year.</li> <li>Final audited accounts are released 12 months or less (but more than six months) after the end of the fiscal year.</li> <li>Final audit accounts are released more than 12 months, but within 24 months of the end of the fiscal year.</li> <li>Final audited accounts are not completed within 24 months after the end of the fiscal year or they are not released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> No information is available to the public about auditing of budgetary expenditures. Even insiders in the Ministry of Finance who are involved in the budgeting process are not aware of any audit reports of expenditures. This is the same with parliamentarians. Those of the opposition are clamoring for such a practice to be introduced and made public. The Audit Bench of the Supreme Court was only installed on December 20, 2005, despite the fact that the 1996 Constitution already made provision for this.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>113. Two years after the completion of a fiscal year, what percentage of expenditure has been audited and (except for secret programs) the reports released to the public?</p> <ol style="list-style-type: none"> <li>All expenditures have been audited and the reports released to the public.</li> <li>Expenditures representing at least two-thirds of, but not all, expenditure have been audited.</li> <li>Expenditure representing less than two-thirds of expenditure have been audited.</li> <li>No expenditures have been audited, or the reports have not been released to the public.</li> <li>Not applicable/other (please comment).</li> </ol> <p><u>Citation and/or comment:</u> As in question 112, no information is available to the public about auditing of budgetary expenditures. Even technocrats involved in budget preparation and legislating on the budget are not aware of any auditing exercise.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>114. Do year-end audit reports of departmental expenditure that are released to the public include an executive summary?</p> <ul style="list-style-type: none"> <li>a. All of these audit reports include an executive summary.</li> <li>b. Most of these reports include an executive summary.</li> <li>c. Some of these reports include an executive summary.</li> <li>d. None of these audit reports include an executive summary, or such reports are not released to the public.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Such reports are not released to the public, and thus are not included in the <i>Economic and Financial Report</i>. This can be seen in the 2004 <i>Report</i>.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>115. 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?</p> <ul style="list-style-type: none"> <li>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 they are removed.</li> <li>b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.</li> <li>c. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">b</div>
<p>116. Does the Supreme Audit Institution release to the public audits of extra-budgetary funds?</p> <ul style="list-style-type: none"> <li>a. Yes, the SAI releases to the public audits of all extra-budgetary funds.</li> <li>b. Yes, the SAI releases audits representing at least two-thirds of, but not all, extra-budgetary funds.</li> <li>c. Yes, the SAI releases audits representing less than two-thirds of all extra-budgetary funds.</li> <li>d. No, the SAI does not release to the public audits of extra-budgetary funds, or it does not audit such funds.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> No public audits of budgetary as well as extra-budgetary funds are available.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>117. Beyond the established year-end attestation audits, does the Supreme Audit Institution (SAI) have discretion in law to undertake those audits it may wish to?</p> <ul style="list-style-type: none"> <li>a. The SAI has full discretion to decide which audits it wishes to undertake.</li> <li>b. The SAI has significant discretion, but faces some limitations.</li> <li>c. The SAI has some discretion, but faces considerable limitations.</li> <li>d. The SAI has no discretion to decide which audits it wishes to undertake.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>118. Who determines the budget of the Supreme Audit Institution?</p> <ul style="list-style-type: none"> <li>a. The budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.</li> <li>c. The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>d. The budget of the SAI is determined by the executive, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>119. Does a committee of the legislature view and scrutinize the audit reports?</p> <ul style="list-style-type: none"> <li>a. Yes, all audit reports are scrutinized.</li> <li>b. Yes, most audit reports are scrutinized.</li> <li>c. Yes, some audit reports are scrutinized.</li> <li>d. No, audit reports are not scrutinized.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u> Audit reports do not exist, and thus are not scrutinized by the legislature.</p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: auto; display: flex; align-items: center; justify-content: center;">d</div>

<p>120. 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?</p> <ul style="list-style-type: none"> <li>a. Yes, the executive reports publicly on what steps it has taken to address audit findings.</li> <li>b. Yes, the executive reports publicly on most audit findings.</li> <li>c. Yes, the executive reports publicly on some audit findings.</li> <li>d. No, the executive does not report on steps it has taken to address audit findings.</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>121. Does either the Supreme Audit Institution or the legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?</p> <ul style="list-style-type: none"> <li>a. Yes, a comprehensive report is released regularly that tracks actions taken by the executive to address audit recommendations.</li> <li>b. Yes, a report is released, covering key audit recommendations, but some details are excluded.</li> <li>c. Yes, a report is released, but it lacks important details.</li> <li>d. No, a report is not produced or it is prepared for internal purposes only (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>
<p>122. Are audit reports related to national security and other secret programs provided to the legislature (or relevant committee)?</p> <ul style="list-style-type: none"> <li>a. Yes, legislators are provided with detailed audit reports related to national security and other secret programs.</li> <li>b. Yes, legislators are provided audit reports on secret items, but some details are excluded.</li> <li>c. Yes, legislators are provided audit reports on secret items, but they lack important details.</li> <li>d. No, legislators are not provided audit reports on secret items, or secret programs are not audited (please specify).</li> <li>e. Not applicable/other (please comment).</li> </ul> <p><u>Citation and/or comment:</u></p> <p><b><u>Peer Reviewer ONE Comment:</u></b></p> <p><b><u>Peer Reviewer TWO Comment:</u></b></p>	<div style="border: 1px solid black; width: 30px; height: 30px; margin: 0 auto; display: flex; align-items: center; justify-content: center;">d</div>

